



**2023 Estimated Tax Worksheet, Line 6a
Phaseout of Itemized / Standard Deductions Worksheet
36 M.R.S. 5124-C(2) and 5125(7)**

TAXPAYER NAME: _____ SSN: _____

You must use this Worksheet to calculate the reduction of your standard deduction amount or itemized deduction amount if your estimated Maine adjusted gross income for 2023 is greater than \$91,500 if single or married filing separately; \$137,300 if head of household; or \$183,050 if married filing jointly or qualifying widow(er).

1. Enter your estimated 2023 Maine adjusted gross income (2023 Estimated Tax Worksheet, line 5)..... 1. _____
2. Enter \$91,500 if single or married filing separately; \$137,300 if head of household; or 2. _____
\$183,050 if married filing jointly or qualifying widow(er).
3. Subtract line 2 from line 1. If zero or less, do not complete this worksheet - your deduction is not subject to the phaseout 3. _____
4. Enter \$75,000 if single or married filing separately; \$112,500 if head of household; or 4. _____
\$150,000 if married filing jointly or qualifying widow(er).
5. Divide line 3 by line 4. If one or more, enter 1.0000. 5. _____
6. Enter the 2023 standard deduction amount for your filing status or your total estimated 2023 Maine itemized deductions*, whichever applies 6. _____
7. Multiply line 6 by line 5..... 7. _____
8. **Estimated 2023 Maine itemized deductions or standard deduction.**
Subtract line 7 from line 6. Enter this amount on your 2023 Estimated Tax Worksheet, line 6a 8. _____

*See Form 1040ME, Schedule 2 and related instructions. The maximum 2023 Maine itemized deductions that may be claimed (other than medical and dental expenses) is \$33,200 plus medical and dental expenses included in federal itemized deductions.