б SCHEDULE 2 ITEMIZED DEDUCTIONS for Form 1040ME, line 17 FORM 1040ME 06 Attachment Enclose with Form 1040ME

07 Sequence No. 6 <b>ZULO</b> For more information, visit <u>www.maine.gov/revenue/forms</u> .		*1802204*	
0.8 Name(s) as shown on Form 1040ME		Your Social Security Number	
09			
10 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		999 99 9	999
121 Total itemized deductions from federal Form 1040, Schedule A, line 17		999999999	.00
13			
142 a Taxes you paid included in line 1 above from federal Form 1040, Schedule A, line	5e <b>2a</b>	999999999	.00
15 <b>b</b> Deductible costs, included in line 1 above, incurred in the production of			
16 Maine exempt income	2b	999999999	.00
17 <b>c</b> Amount included in line 1 attributable to income from an ownership interest in a			
18 pass-through entity financial institution	2c	999999999	.00
19 d Medical and dental expenses included in line 1 above from federal Form 1040,			
20 Schedule A, line 4	2d	999999999	.00
213 a Deductible costs of producing income exempt from federal income tax, but taxabl	e by		
22 Maine	3a	999999999	.00
23			
24 <b>b</b> State and local real estate taxes you paid from federal Form 1040, Schedule A, lin	ne 5b <b>3b</b>	9999999999	.00
25			
26 c Personal property taxes you paid from federal Form 1040, Schedule A, line 5c	3c	9999999999	.00
27			
284 Line 1 minus lines 2a, b, c, and d plus lines 3a, b and c	4	9999999999	.00
29			
30 <b>5</b> Maximum allowable itemized deduction	5	2 9,0 5 0	.00
31			
326 Enter the smaller of line 4 or line 5	6	999999999	.00
33			
347 Add line 2d and line 6. Enter the result here and on Form 1040ME, line 17*	7	9999999999	.00
35 26 *NOTE: If the amount on line 7 above is less than your allowable stan	dard deduction use	the standard deduction	
If Married Filing Congretely, however, both enouroes must either			
38 CAUTION: Your deduction, on line 7 above may be limited. You must complete			
391040ME, line 17) to calculate your reduced deduction amount if the amount on Form 40 filing separately; \$120,000 if head of household; or \$160,000 if married filing jointly	or qualifying wide	is more than \$80,000 if single or n	narried
			+ $+$ $+$ $+$ $+$ $+$ $+$
41 42			+ $+$ $+$ $+$ $+$ $+$ $+$
			++++
43 44			+
44			+ $+$ $+$ $+$ $+$ $+$ $+$

## **Schedule 2 - Itemized Deductions Instructions**

Line 1. Total Itemized Deductions from federal Form 1040. Enter your total itemized deductions as shown on federal Schedule A, line 17.

Line 2a. Enter the amount of taxes you paid included in Line 1, from federal Schedule A, line 5e.

Line 2b. Deductible costs, included in Line 1, incurred in the production of Maine exempt income. Enter any interest or other expense items attributable to income not taxable under Maine law.

Line 3a. Deductible costs of producing income exempt from federal income tax but taxable by Maine. Enter any interest or other expense items attributable to income taxable under Maine law, but exempt from federal income tax. Enter only amounts not included on line 1.

Line 3b. State and local real estate taxes you paid from federal Schedule A, line 5b.

Line 3c. State and local personal property taxes you paid from federal Schedule A, line 5c.

Line 7. If the amount on line 7 is less than your allowable standard deduction, use the standard deduction. If Married Filing Separately, however, both spouses must either itemize or use the standard deduction.

**CAUTION:** The amount on line 7 may be limited. You must complete the Maine Worksheet for Standard / Itemized Deductions (for Form 1040ME, line 17) to calculate your reduced deduction amount if the amount on Form 1040ME, line 16 is more than \$80,000 if single or married filing separately; \$120,000 if head of household; or \$160,000 if married filing jointly or qualifying widow(er).