

**SCHEDULE 2**  
**Form 1040ME**  
**2023**

Attachment  
 Sequence No. 6

**Itemized Deductions**  
 for Form 1040ME, line 17

Enclose with Form 1040ME.

For more information, visit [www.maine.gov/revenue/tax-return-forms](http://www.maine.gov/revenue/tax-return-forms).



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\*2302204\*

Name(s) as shown on Form 1040ME

Your Social Security Number

**DO NOT ENTER \$ signs, commas, or decimals.**

1. Total itemized deductions from federal Form 1040 or 1040-SR, Schedule A, line 17. ....	1.	<input type="text"/>	.00
2. a. Taxes you paid included in line 1 above from federal Form 1040 or 1040-SR, Schedule A, line 5e; or Form 1040-NR, Schedule A, line 1b.....	2a.	<input type="text"/>	.00
b. Deductible costs, included in line 1 above, incurred in the production of Maine exempt income. ....	2b.	<input type="text"/>	.00
c. Amount included in line 1 attributable to income from an ownership interest in a pass-through entity financial institution. ....	2c.	<input type="text"/>	.00
d. Medical and dental expenses included in line 1 above from federal Form 1040 or 1040-SR, Schedule A, line 4. ....	2d.	<input type="text"/>	.00
3. a. Deductible costs of producing income exempt from federal income tax, but taxable by Maine.....	3a.	<input type="text"/>	.00
b. State and local real estate taxes you paid from federal Form 1040 or 1040-SR, Schedule A, line 5b. ....	3b.	<input type="text"/>	.00
c. Personal property taxes you paid from federal Form 1040 or 1040-SR, Schedule A, line 5c. ....	3c.	<input type="text"/>	.00
4. Line 1 minus lines 2a, b, c, and d plus lines 3a, b and c.....	4.	<input type="text"/>	.00
5. Maximum allowable itemized deduction.....	5.	3 3,2 0 0	.00
6. Enter the smaller of line 4 or line 5.....	6.	<input type="text"/>	.00
7. Add line 2d and line 6. Enter the result here and on Form 1040ME, line 17.* .....	7.	<input type="text"/>	.00

**\*Note:** If the amount on line 7 above 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 total itemized deduction, on line 7 above may be limited. You must complete the 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 \$91,500 if single or married filing separately; \$137,300 if head of household; or \$183,050 if married filing jointly or qualifying surviving spouse.