

Line 13. Personal exemptions. If your Filing Status on lines 3 through 7 is:	Enter on line 13:
<ul style="list-style-type: none"> ● Single*; ● Married filing separately*; ● Head of household; or*; 	1
<ul style="list-style-type: none"> ● Qualifying surviving spouse* 	0
*Except, if you may be claimed as a dependent on another person's return OR	0
*If married filing separately AND you would claim a federal personal exemption for your spouse, if not for the temporary suspension of the federal personal exemption deduction	2
● Married filing jointly**	2
**Except, if married filing jointly AND BOTH you and your spouse may be claimed as dependents on another person's return OR	0
**If married filing jointly AND only ONE spouse may be claimed as a dependent on another person's return	1

Line 13a. Enter the number of qualifying children and dependents for whom you are able to claim the federal child tax credit or the credit for other dependents (from federal Form 1040 or Form 1040-SR, "Dependents," columns (1) through (4)). Also see Form 1040ME, Schedule A, line 8.

Note: If you are filing Form 1040ME only to claim the PTFC/STFC, have no income addition or subtraction modifications, and do not file a federal income tax return, skip to Line 25d.

Line 14. Enter the **federal adjusted gross income** shown on your federal Form 1040, line 11 or Form 1040-SR, line 11.

Line 15a. Income Addition Modifications. Complete Maine Schedule 1A to calculate your entry for this line.

Line 15b. Income Subtraction Modifications. Complete Maine Schedule 1S to calculate your entry for this line.

Part-year residents, Nonresidents and Safe Harbor residents, see Schedule NR or NRH.

Line 17. Deduction. CAUTION: 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, you must complete the Worksheet for Standard/Itemized Deductions below to calculate your deduction amount for line 17.

If your income does not exceed the amount for your filing status and you use the standard deduction on your federal return, enter the amount from federal Form 1040, line 12 or Form 1040-SR, line 12 for your filing status.

If you itemized deductions on your federal return, complete Form 1040ME, Schedule 2. If the amount on Schedule 2, line 7 is less than your allowable standard deduction, use the standard deduction, **except**, if you are filing as a nonresident alien, you must use itemized deductions.

Worksheet for Standard / Itemized Deductions (for Form 1040ME, line 17)

Use this worksheet to calculate your standard deduction or itemized deduction if your 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 surviving spouse.

1. Enter your 2023 Maine adjusted gross income (Form 1040ME, line 16) 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 surviving spouse.
3. Subtract line 2 from line 1. If zero or less, STOP here. Your deduction is not limited 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 surviving spouse.
5. Divide line 3 by line 4. If one or more, enter 1.0000 5. _____
6. Enter your 2023 standard deduction. (See federal Form 1040, line 12 or Form 1040-SR, line 12) or your 6. _____
2023 Maine itemized deductions from Form 1040ME, Schedule 2, line 7, whichever applies
7. Multiply line 6 by line 5 7. _____
8. **2023 Maine itemized deductions or standard deduction.** Subtract line 7 from line 6. Enter this amount 8. _____
on Form 1040ME, line 17

Line 18. Exemption. Multiply the amount shown on line 13 by \$4,700. **CAUTION:** If the amount on Form 1040ME, line 16 is more than \$305,150 if filing single; \$335,650 if head of household; \$366,100 if married

filing jointly or qualifying surviving spouse; or \$183,050 if married filing separately, you must complete the Worksheet for Phaseout of Personal Exemption Deduction Amount below to calculate your exemption amount for line 18.

Worksheet for Phaseout of Personal Exemption Deduction Amount (for Form 1040ME, line 18)

Use this worksheet to calculate your personal exemption amount if your Maine adjusted gross income for 2023 is greater than \$305,150 if single; \$335,650 if head of household; \$366,100 if married filing jointly or qualifying surviving spouse; or \$183,050 if married filing separately.

1. Enter your 2023 Maine adjusted gross income (Form 1040ME, line 16) 1. _____
2. Enter \$305,150 if single; \$335,650 if head of household; \$366,100 if married filing jointly or qualifying 2. _____
surviving spouse, or \$183,050 if married filing separately
3. Subtract line 2 from line 1. If zero or less, STOP here. Your personal exemption deduction amount is not limited... 3. _____
4. Enter \$125,000 if single or head of household or married filing jointly or qualifying surviving spouse; \$62,500 if 4. _____
married filing separately
5. Divide line 3 by line 4. If one or more, enter 1.0000 5. _____
6. Enter the 2023 personal exemption deduction amount (multiply the amount on Form 1040ME, line 13 by 6. _____
\$4,700)
7. Multiply line 6 by line 5 7. _____
8. **2023 Maine personal exemption deduction amount.** Subtract line 7 from line 6. Enter this amount on 8. _____
Form 1040ME, line 18