

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

**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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Attachment  
 Sequence No. 6

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.

## Schedule 2 - Itemized Deductions Instructions

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

**Line 2a.** Enter the amount of taxes you paid included in line 1, from federal Form 1040 or 1040-SR, Schedule A, line 5e; or Form 1040-NR, Schedule A, line 1b.

**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 Form 1040 or 1040-SR, Schedule A, line 5b.

**Line 3c.** State and local personal property taxes you paid from federal Form 1040 or 1040-SR, Schedule A, line 5c.

**Line 7.** If the amount on this line 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 \$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.