



2025 Estimated Tax Worksheet, Line 6b
Phaseout of Personal Exemption Deduction Amount Worksheet
36 M.R.S. 5126-A(2)

TAXPAYER NAME: _____ SSN: _____

You must use this Worksheet to calculate the reduction of your personal exemption deduction amount if your estimated Maine adjusted gross income for 2025 is greater than \$333,450 if single; \$366,750 if head of household; \$400,100 if married filing jointly or qualifying surviving spouse; or \$200,050 if married filing separately.

1. Enter your estimated 2025 Maine adjusted gross income (2025 Estimated Tax Worksheet, line 5)..... 1. _____
2. Enter \$333,450 if single; \$366,750 if head of household; \$400,100 if married filing jointly or qualifying surviving spouse; or \$200,050 if married filing separately 2. _____
3. Subtract line 2 from line 1. If zero or less, do not complete this worksheet - your personal exemption amount is not subject to the phaseout..... 3. _____
4. Enter \$125,000 if single or head of household or married filing jointly or qualifying surviving spouse; or \$62,500 if married filing separately..... 4. _____
5. Divide line 3 by line 4. If one or more, enter 1.0000 5. _____
6. Enter the 2025 personal exemption amount (\$5,150 if single, head of household, or married filing separately; \$10,300 if married filing jointly or qualifying surviving spouse). **Note:** Enter \$0 if you (or if married filing jointly, both you and your spouse) can be claimed as a dependent on another person's return. If married filing jointly and only one spouse may be claimed on another person's return, enter \$5,150..... 6. _____
7. Multiply line 6 by line 5..... 7. _____
8. **Estimated 2025 Maine personal exemption amount.** Subtract line 7 from line 6. Enter this amount on your 2025 Estimated Tax Worksheet, line 6b 8. _____