



**2025 Estimated Tax Worksheet, Line 6a  
Phaseout of Itemized / Standard Deductions Worksheet  
36 M.R.S. 5124-C(2) and 5125(7)**

TAXPAYER NAME: \_\_\_\_\_ SSN: \_\_\_\_\_

You must use this Worksheet to calculate the reduction of your standard deduction amount or itemized deduction amount if your estimated Maine adjusted gross income for 2025 is greater than \$100,000 if single or married filing separately; \$150,000 if head of household; or \$200,050 if married filing jointly or qualifying surviving spouse.

1. Enter your estimated 2025 Maine adjusted gross income (2025 Estimated Tax Worksheet, line 5)..... 1. \_\_\_\_\_
2. Enter \$100,000 if single or married filing separately; \$150,000 if head of household; or ..... 2. \_\_\_\_\_  
\$200,050 if married filing jointly or qualifying surviving spouse.
3. Subtract line 2 from line 1. If zero or less, do not complete this worksheet - your deduction is not subject to the phaseout ..... 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 the 2025 standard deduction amount for your filing status or your total estimated 2025 Maine itemized deductions\*, whichever applies ..... 6. \_\_\_\_\_
7. Multiply line 6 by line 5..... 7. \_\_\_\_\_
8. **Estimated 2025 Maine itemized deductions or standard deduction.**  
Subtract line 7 from line 6. Enter this amount on your 2025 Estimated Tax Worksheet, line 6a ..... 8. \_\_\_\_\_

\*See Form 1040ME, Schedule 2 and related instructions. The maximum 2025 Maine itemized deductions that may be claimed (other than medical and dental expenses) is \$36,300 plus medical and dental expenses included in federal itemized deductions.