



**2019 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 2019 is greater than \$271,650 if single; \$298,800 if head of household; \$325,950 if married filing jointly or qualifying widow(er); or \$162,975 if married filing separately.

1. Enter your estimated 2019 Maine adjusted gross income (Form 1040ES-ME, line 5) 1 _____
2. Enter \$271,650 if single; \$298,800 if head of household; \$325,950 if married filing jointly; or \$162,975 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 \$62,500 if married filing separately; \$125,000 if single or married filing jointly or qualifying widow(er) or head of household. 4 _____
5. Divide line 3 by line 4. If one or more, enter 1.0000. 5 _____
6. Enter the 2019 personal exemption amount (\$4,200 if single, head of household, or married filing separately; \$8,400 if married filing jointly or qualifying widow(er)).
NOTE: Enter zero 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 \$4,200..... 6 _____
7. Multiply line 6 by line 5..... 7 _____
8. **Estimated 2019 Maine personal exemption amount.**
Subtract line 7 from line 6. Enter this amount on your 2019 Estimated Tax Worksheet, line 6b 8 _____