



**2021 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 2021 is greater than \$279,500 if single; \$307,450 if head of household; \$335,400 if married filing jointly or qualifying widow(er); or \$167,700 if married filing separately.

1. Enter your estimated 2021 Maine adjusted gross income (Form 1040ES-ME, line 5)..... 1 \_\_\_\_\_
2. Enter \$279,500 if single; \$307,450 if head of household; \$335,400 if married filing jointly; or \$167,700 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 2021 personal exemption amount (\$4,300 if single, head of household, or married filing separately; \$8,600 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 \$4,300.*..... 6 \_\_\_\_\_
7. Multiply line 6 by line 5..... 7 \_\_\_\_\_
8. **Estimated 2021 Maine personal exemption amount.**  
Subtract line 7 from line 6. Enter this amount on your 2021 Estimated Tax Worksheet, line 6b ..... 8 \_\_\_\_\_