

**§5124-B. Standard deduction; resident on or after January 1, 2016 but before January 1, 2018**

For tax years beginning on or after January 1, 2016 but before January 1, 2018, the standard deduction of a resident individual is equal to the sum of the basic standard deduction and any additional standard deduction, subject to the phase-out under subsection 3. [PL 2017, c. 474, Pt. B, §1 (AMD).]

**1. Basic standard deduction.** The basic standard deduction is:

A. For single individuals and married persons filing separate returns, the basic standard deduction is \$11,600; [PL 2015, c. 267, Pt. DD, §14 (NEW).]

B. For individuals filing as heads of household, the basic standard deduction is the amount allowed under paragraph A multiplied by 1.5; and [PL 2015, c. 267, Pt. DD, §14 (NEW).]

C. For individuals filing married joint returns or surviving spouses, the basic standard deduction is the amount allowed under paragraph A multiplied by 2. [PL 2015, c. 267, Pt. DD, §14 (NEW).]

[PL 2015, c. 267, Pt. DD, §14 (NEW).]

**2. Additional standard deduction.** The additional standard deduction is the amount allowed under the Code, Section 63(c)(3).

[PL 2015, c. 267, Pt. DD, §14 (NEW).]

**3. Phase-out.** The total standard deduction of the taxpayer determined in accordance with subsections 1 and 2 must be reduced by an amount equal to the total standard deduction multiplied by the following fraction:

A. For single individuals and married persons filing separate returns, the numerator is the taxpayer's Maine adjusted gross income less \$70,000, except that the numerator may not be less than zero, and the denominator is \$75,000. In no case may the fraction contained in this paragraph produce a result that is more than one; [PL 2017, c. 474, Pt. B, §1 (AMD).]

B. For individuals filing as heads of households, the numerator is the taxpayer's Maine adjusted gross income less \$105,000, except that the numerator may not be less than zero, and the denominator is \$112,500. In no case may the fraction contained in this paragraph produce a result that is more than one; or [PL 2017, c. 474, Pt. B, §1 (AMD).]

C. For individuals filing married joint returns or surviving spouses, the numerator is the taxpayer's Maine adjusted gross income less \$140,000, except that the numerator may not be less than zero, and the denominator is \$150,000. In no case may the fraction contained in this paragraph produce a result that is more than one. [PL 2017, c. 474, Pt. B, §1 (AMD).]

[PL 2017, c. 474, Pt. B, §1 (AMD).]

**SECTION HISTORY**

PL 2015, c. 267, Pt. DD, §14 (NEW). PL 2017, c. 170, Pt. D, §§5, 6 (AMD). PL 2017, c. 474, Pt. B, §1 (AMD).

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