

**§5124-C. Standard deduction; resident on or after January 1, 2018**

**1. Amount; before January 1, 2020.** For tax years beginning on or after January 1, 2018 and before January 1, 2020, the standard deduction of a resident individual is equal to the standard deduction as determined in accordance with the Code, Section 63, subject to the phase-out under subsection 2. [PL 2019, c. 616, Pt. X, §2 (AMD).]

**1-A. Amount; before January 1, 2026.** For tax years beginning on or after January 1, 2020 and before January 1, 2026, the standard deduction of a resident individual is equal to the federal standard deduction, subject to the phase-out under subsection 2. [PL 2023, c. 412, Pt. ZZZ, §4 (AMD).]

**1-B. Amount; on or after January 1, 2026.** For tax years beginning on or after January 1, 2026, the standard deduction of a resident individual is equal to the sum of the basic standard deduction and the additional standard deduction, subject to the phase-out under subsection 2.

A. The basic standard deduction is:

- (1) For single individuals and married persons filing separate returns, \$12,000;
- (2) For individuals filing as heads of households, the amount allowed under subparagraph (1) multiplied by 1.5; and
- (3) For individuals filing married joint returns or surviving spouses, the amount allowed under subparagraph (1) multiplied by 2. [PL 2023, c. 412, Pt. ZZZ, §5 (NEW).]

B. The additional standard deduction is the amount allowed under the Code, Section 63(c)(3). [PL 2023, c. 412, Pt. ZZZ, §5 (NEW).]  
[PL 2023, c. 412, Pt. ZZZ, §5 (NEW).]

**2. Phase-out.** The standard deduction of the taxpayer 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 \$80,000, except that the numerator may not be less than zero, and the denominator is \$75,000. In no case may the fraction calculated pursuant to this paragraph produce a result that is more than one. The \$80,000 amount used to calculate the numerator in this paragraph must be adjusted for inflation in accordance with section 5403, subsection 4; [PL 2017, c. 474, Pt. B, §2 (NEW).]

B. For individuals filing as heads of households, the numerator is the taxpayer's Maine adjusted gross income less \$120,000, except that the numerator may not be less than zero, and the denominator is \$112,500. In no case may the fraction calculated pursuant to this paragraph produce a result that is more than one. The \$120,000 amount used to calculate the numerator in this paragraph must be adjusted for inflation in accordance with section 5403, subsection 4; or [PL 2017, c. 474, Pt. B, §2 (NEW).]

C. For individuals filing married joint returns or surviving spouses permitted to file a joint return, the numerator is the taxpayer's Maine adjusted gross income less \$160,000, except that the numerator may not be less than zero, and the denominator is \$150,000. In no case may the fraction calculated pursuant to this paragraph produce a result that is more than one. The \$160,000 amount used to calculate the numerator in this paragraph must be adjusted for inflation in accordance with section 5403, subsection 4. [PL 2017, c. 474, Pt. B, §2 (NEW).]  
[PL 2017, c. 474, Pt. B, §2 (NEW).]

**SECTION HISTORY**

PL 2017, c. 474, Pt. B, §2 (NEW). PL 2019, c. 616, Pt. X, §§2, 3 (AMD). PL 2023, c. 412, Pt. ZZZ, §§4, 5 (AMD).

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