

§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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