**§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).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 131st Maine Legislature and is current through January 1, 2025
 . The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.