

**§5125. Itemized deductions**

**1. General.** An individual who has claimed itemized deductions from federal adjusted gross income in determining the individual's federal taxable income for the taxable year may claim itemized deductions from Maine adjusted gross income as provided in this section.

A. [PL 1987, c. 819, §7 (RP).]

B. [PL 1987, c. 819, §7 (RP).]  
[PL 2003, c. 390, §34 (AMD).]

**2. Spouses.** Spouses, both of whom are required to file returns under this Part, are allowed to claim itemized deductions from Maine adjusted gross income only if both do so. Their total itemized deductions from federal adjusted gross income, as modified by subsection 3, may be taken by either spouse or divided between them, as they may elect, if their federal income tax is determined on a joint return but their tax under this Part is determined on separate returns. The total itemized deductions from Maine adjusted gross income claimed on a return may not exceed the limitation amount in subsection 4.

[PL 2013, c. 368, Pt. TT, §10 (AMD); PL 2013, c. 368, Pt. TT, §20 (AFF).]

**3. Amount.** The sum of an individual's itemized deductions from federal adjusted gross income must be:

A. Reduced by any amount attributable to income taxes or sales and use taxes imposed by this State or any other taxing jurisdiction; [PL 2005, c. 12, Pt. P, §6 (AMD); PL 2005, c. 12, Pt. P, §10 (AFF).]

A-1. Increased by the amount of property taxes not claimed under the Code, Section 164(a)(1) and (2) as a result of the limitation under the Code, Section 164(b)(6)(B); [PL 2017, c. 474, Pt. B, §3 (NEW).]

B. Increased by any amount of interest or expense incurred in the production of income taxable under this Part but exempt from federal income tax that was not deducted in determining the individual's federal taxable income; [PL 2003, c. 390, §34 (AMD).]

C. Reduced by any amount of deduction attributable to income taxable to financial institutions under chapter 819; and [PL 2017, c. 211, Pt. D, §2 (AMD).]

D. Reduced by any amount attributable to interest or expenses incurred in the production of income exempt from tax under this Part. [PL 2017, c. 211, Pt. D, §3 (AMD).]

E. [PL 2015, c. 494, Pt. A, §47 (RP).]

F. [PL 2011, c. 380, Pt. N, §10 (RP); PL 2011, c. 380, Pt. N, §§19, 20 (AFF).]

G. [PL 2017, c. 211, Pt. D, §4 (RP).]  
[PL 2017, c. 474, Pt. B, §3 (AMD).]

**4. Limitation.** The total itemized deductions from Maine adjusted gross income claimed on a return may not exceed \$28,350, except the limitation does not apply to medical and dental expenses included in an individual's itemized deductions from federal adjusted gross income.

[PL 2015, c. 390, §9 (AMD).]

**5. Charitable contributions.**

[PL 2015, c. 267, Pt. DD, §18 (RP).]

**6. Phase-out.** For tax years beginning on or after January 1, 2016 but before January 1, 2018, the total itemized deductions of the taxpayer determined in accordance with subsections 1 through 4 must be reduced by an amount equal to the total itemized deductions 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, §4 (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, §4 (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, §4 (AMD).]

[PL 2017, c. 474, Pt. B, §4 (AMD).]

**7. Phase-out.** For tax years beginning on or after January 1, 2018, the total itemized deductions of the taxpayer determined in accordance with subsections 1 through 4 must be reduced by an amount equal to the total itemized deductions 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, §5 (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, §5 (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, §5 (NEW).]

[PL 2017, c. 474, Pt. B, §5 (NEW).]

#### SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 1987, c. 819, §7 (RPR). PL 1995, c. 281, §§27,28 (AMD). PL 1999, c. 708, §37 (AMD). PL 2003, c. 390, §34 (AMD). PL 2005, c. 12, §P6 (AMD). PL 2005, c. 12, §P10 (AFF). PL 2007, c. 539, Pt. CCC, §§9-11 (AMD). PL 2011, c. 380, Pt. N, §§8-10 (AMD). PL 2011, c. 380, Pt. N, §§19, 20 (AFF). PL 2013, c. 368, Pt. TT, §§10, 11 (AMD). PL 2013, c. 368, Pt. TT, §20 (AFF). PL 2013, c. 590, §1 (AMD). PL 2013, c. 595, Pt. T, §1 (AMD). PL 2013, c. 595, Pt. T, §2 (AFF). PL 2015, c. 267, Pt. DD, §§15-18 (AMD). PL 2015, c. 340, §§1-3 (AMD). PL 2015, c. 340, §5 (AFF). PL 2015, c. 390, §9 (AMD). PL 2015, c. 494, Pt. A, §§45-47 (AMD). PL 2017, c. 170, Pt. D, §7 (AMD). PL 2017, c. 211, Pt. D, §§2-4 (AMD). PL 2017, c. 474, Pt. B, §§3-5 (AMD).

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