

**SCHEDULE 2  
FORM 1040ME**

**2017**

Attachment  
Sequence No. 6

**ITEMIZED DEDUCTIONS**

for Form 1040ME, line 17

Enclose with Form 1040ME

For more information, visit [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms).



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\*1702204\*

Name(s) as shown on Form 1040ME

Your Social Security Number

<input type="text"/>		<input type="text"/>	
1	Total itemized deductions from federal Form 1040, Schedule A, line 29.....	1	<input type="text"/> .00
2	a Income taxes imposed by this state or any other taxing jurisdiction or general sales taxes included in line 1 above from federal Form 1040, Schedule A, line 5 .....	2a	<input type="text"/> .00
	Complete the worksheet below if Form 1040ME, line 14 exceeds \$313,800 if married filing jointly, \$287,650 if head-of-household, \$261,500 if single or \$156,900 if married filing separately.		
	b Deductible costs, included in line 1 above, incurred in the production of Maine exempt income .....	2b	<input type="text"/> .00
	c Amount included in line 1 attributable to income from an ownership interest in a pass-through entity financial institution .....	2c	<input type="text"/> .00
	d Medical and dental expenses included in line 1 above from federal Form 1040, Schedule A, line 4.....	2d	<input type="text"/> .00
3	Deductible costs of producing income exempt from federal income tax, but taxable by Maine.....	3	<input type="text"/> .00
4	Line 1 minus lines 2a, b, c, and d plus line 3. ....	4	<input type="text"/> .00
5	Maximum allowable itemized deduction.....	5	2 8,6 0 0 .00
6	Enter the smaller of line 4 or line 5.....	6	<input type="text"/> .00
7	Add line 2d and line 6. Enter the result here and on Form 1040ME, line 17* .....	7	<input type="text"/> .00

**\*NOTE:** If the amount on line 7 above is *less* than your allowable standard deduction, use the standard deduction.  
If Married Filing Separately, however, both spouses must either itemize or use the standard deduction.

**CAUTION:** Your deduction, on line 7 above may be limited. You must complete the Worksheet for Standard / Itemized Deductions (for Form 1040ME, line 17) to calculate your reduced deduction amount if the amount on Form 1040ME, line 16 is more than \$70,000 if single or married filing separately; \$105,000 if head of household; or \$140,000 if married filing jointly or qualifying widow(er).

**2017 Worksheet for Maine Schedule 2, line 2a**

For individuals whose federal adjusted gross income exceeds \$313,800 if married filing jointly or qualifying widow(er), \$287,650 if head-of-household, \$261,500 if single or \$156,900 if married filing separately.

1	Enter total state and local income taxes or sales taxes (from federal Schedule A, line 5).....	1	\$ <input type="text"/>
2	Enter federal itemized deductions subject to reduction (from federal itemized deductions worksheet, line 3). ....	2	\$ <input type="text"/>
3	Divide line 1 by line 2. Calculate to four decimals. Enter result here. ....	3	<input type="text"/>
4	Enter federal itemized deductions disallowed (from federal itemized deductions worksheet, line 9) .....	4	\$ <input type="text"/>
5	Multiply line 4 by line 3. Enter result here.....	5	\$ <input type="text"/>
6	Subtract line 5 from line 1. Enter result here and on Schedule 2, line 2a .....	6	\$ <input type="text"/>

## Schedule 2 - Itemized Deductions Instructions

**Line 1.** Total Itemized Deductions from federal Form 1040. Enter your total itemized deductions as shown on federal Schedule A, line 29.

**Line 2a.** Income Taxes Imposed by this State or any other taxing Jurisdiction or General Sales Taxes included in Line 1. Enter the total of state and local income taxes or sales taxes included in line 1.

**Line 2b.** Deductible costs, included in Line 1, incurred in the production of Maine exempt income. Enter any interest or other expense items attributable to income not taxable under Maine law.

**Line 3.** Deductible costs of producing income exempt from federal income tax but taxable by Maine. Enter any interest or other expense items attributable to income taxable under Maine law, but exempt from federal income tax. Enter only amounts not included on line 1.

**Line 7.** If the amount on line 7 is less than your allowable standard deduction, use the standard deduction. If Married Filing Separately, however, both spouses must either itemize or use the standard deduction.

**CAUTION:** The amount on line 7 may be limited. You must complete the Worksheet for Standard / Itemized Deductions (for Form 1040ME, line 17) to calculate your reduced deduction amount if the amount on Form 1040ME, line 16 is more than \$70,000 if single or married filing separately; \$105,000 if head of household; or \$140,000 if married filing jointly or qualifying widow(er).