

**§5126-A. Personal exemptions on or after January 1, 2018**

**1. Amount.** For income tax years beginning on or after January 1, 2018, a resident individual is allowed a personal exemption deduction for the taxable year equal to \$4,150, unless the individual may be claimed as a dependent on another return. A resident individual is allowed an additional personal exemption deduction for the taxable year equal to \$4,150 if the individual is married filing a joint return. For income tax years beginning on or after January 1, 2020, a resident individual is allowed an additional personal exemption deduction for the taxable year equal to \$4,150 if the individual is married and does not file a joint return, as long as the individual's spouse has no federal gross income during the taxable year and, notwithstanding the suspension of the exemption amount pursuant to the Code, Section 151(d)(5)(A), an exemption deduction would be allowed for the individual's spouse under the Code for the taxable year. No additional personal exemption deduction is allowed under this section if the individual's spouse may be claimed as a dependent on another return. The deduction allowed under this subsection is subject to the phase-out under subsection 2.

For purposes of this subsection, "dependent" has the same meaning as in the Code, Section 152. [PL 2019, c. 659, Pt. C, §1 (AMD).]

**2. Phase-out.** The personal exemption deduction amount determined under subsection 1 must be reduced by an amount equal to the total personal exemption deduction amount multiplied by a fraction. The numerator of the fraction is the taxpayer's Maine adjusted gross income less the applicable amount, except that the numerator may not be less than zero, and the denominator is \$62,500 in the case of a married individual filing a separate return and \$125,000 in all other cases. In no case may the fraction contained in this subsection produce a result that is more than one. The applicable amount used to calculate the numerator in this subsection must be adjusted for inflation in accordance with section 5403, subsection 8.

For purposes of this subsection, "applicable amount" means:

- A. For single individuals, \$266,700; [PL 2017, c. 474, Pt. B, §7 (NEW).]
- B. For individuals filing as heads of households, \$293,350; [PL 2017, c. 474, Pt. B, §7 (NEW).]
- C. For individuals filing married joint returns or surviving spouses, \$320,000; or [PL 2017, c. 474, Pt. B, §7 (NEW).]
- D. For married individuals filing separate returns, 1/2 of the applicable amount under paragraph C. [PL 2019, c. 501, §30 (AMD).]

[PL 2019, c. 501, §30 (AMD).]

**SECTION HISTORY**

PL 2017, c. 474, Pt. B, §7 (NEW). PL 2019, c. 501, §30 (AMD). PL 2019, c. 659, Pt. C, §1 (AMD).

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