

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 805: COMPUTATION OF TAXABLE**  
**INCOME OF RESIDENT INDIVIDUALS**

**§5124-B. STANDARD DEDUCTION; RESIDENT ON OR AFTER JANUARY 1, 2016**

For tax years beginning on or after January 1, 2016, the standard deduction of a resident individual is equal to the sum of the basic standard deduction and any additional standard deduction. [2015, c. 267, Pt. DD, §14 (NEW).]

**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; [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 [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. [2015, c. 267, Pt. DD, §14 (NEW).]

[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).

[2015, c. 267, Pt. DD, §14 (NEW) .]

SECTION HISTORY

2015, c. 267, Pt. DD, §14 (NEW).

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