

## Computation of Marriage Credit (Tax Year 2009)

Complete steps 1 – 4 of the worksheet.

If step 4 is less than \$86,000, the credit must be determined from the look-up table.

If step 4 is \$86,000 or more, the credit is determined in steps 6 – 16 of the worksheet.

### Computation for Each Cell of the Look-up Table, Using an Example

Row: 28,000 - 30,000, Midpoint = 29,000

Column: 74,000 - 94,000, Midpoint = 84,000

	<b>Earned income of the lesser-earning spouse from Step 4 of the worksheet, using midpoint of range</b>	29,000
Minus:	one personal exemption	- 3,650
Minus:	½ of the married-joint standard deduction	- 5,700
Equals:	computed taxable income of spouse B	19,650
Calculate:	the tax for computed taxable income of spouse B using the rate schedule for single persons = <b>Tax B</b>	1,051.28
	<b>Joint taxable income from line 10 of Form M1, using midpoint of range</b>	84,000
Minus:	computed taxable income of spouse B	-19,650
Equals:	computed taxable income of spouse A (If zero or less, credit = 0)	64,350
Calculate:	the tax for computed taxable income of spouse A using the rate schedule for single persons = <b>Tax A</b>	4,150.27
Calculate:	the tax on the joint taxable income from line 10 of Form M1, using midpoint of range and the rate schedule for married-joint returns = <b>Tax C</b>	5,357.26
	<b>Tax C</b>	5,357.26
Minus:	Sum of Tax A and Tax B	- 5,201.55
Equals:	Marriage credit	155.71
Round:	to whole dollars.	= 156