

**Computation of the Marriage Credit  
Tax Year 2010**

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

	Earned income of the lesser-earning spouse from Step 4 of the worksheet, using midpoint of range	29,000
Minus:	one personal exemption	- 3,650
Minus:	½ of the married-joint standard deduction	<u>- 5,700</u>
Equals:	computed taxable income of spouse B	19,650
Calculate:	the tax for computed taxable income of spouse B using the rate schedule for <i>single persons</i> = <b>Tax B</b>	1,051.28
	Joint taxable income from line 10 of Form M1, using midpoint of range	84,000
Minus:	computed taxable income of spouse B	<u>-19,650</u>
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 <i>single persons</i> = <b>Tax A</b>	4,149.59
Calculate:	the tax on the joint taxable income from line 10 of Form M1, using midpoint of range and the rate schedule for <i>married-joint returns</i> = <b>Tax C</b>	5,356.24
	<b>Tax C</b>	5,356.24
Minus:	Sum of <b>Tax A</b> and <b>Tax B</b>	<u>- 5,200.87</u>
Equals:	Marriage credit	155.37
Round:	to whole dollars.	= 155