

MINNESOTA • REVENUE

Schedule M1MA, Marriage Credit 2012

Sequence #19

Your First Name and Initial	Last Name	Social Security Number
Spouse's First Name and Initial	Last Name	Social Security Number

	A Taxpayer	B Spouse
1 Wages, salaries, tips, etc. (from line 7 of federal Form 1040 or Form 1040A or line 1 of Form 1040EZ)	1	
2 Self-employment income (from line 3 of federal Schedule SE less the self-employment tax deduction from line 6 of Schedule SE)	2	
3 Taxable pension income (from lines 15b and 16b of federal Form 1040 or lines 11b and 12b Form 1040A, less any income from the Railroad Retirement Board included on line 16b of Form 1040 or line 12b of Form 1040A) . . .	3	
4 Taxable Social Security income (from line 20b of Form 1040 or line 14b of Form 1040A)	4	
5 Add lines 1 through 4 for each column	5	
6 Amount from line 5, Column A or B, whichever is less (If less than \$20,000, STOP HERE . You do not qualify)	6	
7 Joint taxable income from line 8 of Form M1. (If less than \$35,000, STOP HERE . You do not qualify) . .	7	
8 If line 6 is less than \$88,000, determine the amount of your credit using lines 6 and 7 and the table in the instructions. Full-year residents: Enter the result here and on line 16 of Form M1. Part-year residents and nonresidents: Continue with line 20	8	

If line 6 is \$88,000 or more, complete lines 9 through 19.

9 Enter the amount from line 6	9	
10 Value of one personal exemption plus one-half of the Minnesota married-joint standard deduction . .	10	\$8,750
11 Subtract line 10 from line 9	11	
12 Using the rate schedule for single persons on page 29 of the M1 instructions, compute the tax for the amount on line 11	12	
13 Amount from line 7	13	
14 Amount from line 11	14	
15 Subtract line 14 from line 13 (if zero or less, you do not qualify)	15	
16 Using the rate schedule for single persons on page 29 of the M1 instructions, compute the tax for the amount on line 15	16	
17 Tax from line 9 of Form M1	17	
18 Add lines 12 and 16	18	
19 Subtract line 18 from line 17. If the result is more than \$361, enter \$361. If result is zero or less, you do not qualify. Full-year residents: Enter the result here and on line 16 of Form M1. Part-year residents and nonresidents: Continue with line 20	19	

Part-Year/Nonresidents	Part-Year Residents and Nonresidents	
	20 Part-year residents and nonresidents: Enter the percentage from line 25 of Schedule M1NR	20
	21 Multiply line 8 or line 19, whichever is applicable, by line 20. Enter the result here and on line 16 of Form M1	21

Include this schedule when you file Form M1. Keep a copy for your records.

Schedule M1MA Instructions 2012

Who is Eligible?

To qualify for the marriage credit, you must meet all of the following requirements:

- you are filing a joint return;
- both you and your spouse have taxable earned income, taxable pension or taxable Social Security income;
- your joint taxable income on line 8 of your Form M1 is at least \$35,000; and
- the income of the lesser-earning spouse is at least \$20,000.

Line Instructions

Lines 1-5

Complete lines 1 through 5, Columns A and B, to determine the earned income for each spouse.

Line 6

Enter the smaller of line 5, Column A or Column B on line 6.

If line 6 is less than \$20,000, you do not qualify for the credit.

Line 8

If line 6 is at least \$20,000 but less than \$88,000, use the table below to determine the credit amount to enter on line 8.

If line 6 is \$88,000 or more, skip line 8 and complete lines 9 through 19.

Table for Line 8

If line 6 is:		and line 7 is at least:													
		\$35,000	\$45,000	\$55,000	\$65,000	\$75,000	\$85,000	\$95,000	\$105,000	\$115,000	\$125,000	\$135,000	\$145,000	\$155,000	
at least		but less than:													
but less than		\$45,000	\$55,000	\$65,000	\$75,000	\$85,000	\$95,000	\$105,000	\$115,000	\$125,000	\$135,000	\$145,000	\$155,000	& over	
↓		your credit amount is:													
\$20,000	\$22,000	\$23	\$23	\$23	\$23	\$23	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22,000	24,000	57	57	57	57	57	57	0	0	0	0	0	0	0	0
24,000	26,000	91	91	91	91	91	91	42	0	0	0	0	0	0	0
26,000	28,000	92	125	125	125	125	125	92	12	0	0	0	0	0	0
28,000	30,000	92	159	159	159	159	159	142	62	0	0	0	0	0	0
30,000	32,000	92	193	193	193	193	193	192	112	32	0	0	0	0	0
32,000	34,000	82	217	217	217	217	217	217	153	73	0	0	0	0	0
34,000	36,000	48	217	217	217	217	217	217	169	89	9	0	0	0	0
36,000	38,000	14	184	217	217	217	217	217	185	105	25	0	0	0	0
38,000	40,000	0	150	217	217	217	217	217	201	121	41	0	0	0	0
40,000	42,000	0	116	217	217	217	217	217	217	137	57	0	0	0	0
42,000	44,000	0	82	217	217	217	217	217	217	153	73	13	13	13	13
44,000	46,000	0	48	217	217	217	217	217	217	169	89	29	29	29	29
46,000	48,000	0	14	184	217	217	217	217	217	185	105	45	45	45	45
48,000	50,000	0	0	150	217	217	217	217	217	201	121	61	61	61	61
50,000	52,000	0	0	116	217	217	217	217	217	217	137	77	77	77	77
52,000	54,000	0	0	82	217	217	217	217	217	217	153	93	93	93	93
54,000	56,000	0	0	48	217	217	217	217	217	217	169	109	109	109	109
56,000	58,000	0	0	14	184	217	217	217	217	217	185	125	125	125	125
58,000	60,000	0	0	0	150	217	217	217	217	217	201	141	141	141	141
60,000	62,000	0	0	0	116	217	217	217	217	217	217	157	157	157	157
62,000	64,000	0	0	0	82	217	217	217	217	217	217	173	173	173	173
64,000	66,000	0	0	0	48	217	217	217	217	217	217	189	189	189	189
66,000	68,000	0	0	0	14	184	217	217	217	217	217	205	205	205	205
68,000	70,000	0	0	0	0	150	217	217	217	217	217	221	221	221	221
70,000	72,000	0	0	0	0	116	217	217	217	217	217	237	237	237	237
72,000	74,000	0	0	0	0	82	217	217	217	217	217	237	253	253	253
74,000	76,000	0	0	0	0	48	217	217	217	217	217	237	269	269	269
76,000	78,000	0	0	0	0	14	184	217	217	217	217	237	285	285	285
78,000	80,000	0	0	0	0	0	150	217	217	217	217	237	301	301	301
80,000	82,000	0	0	0	0	0	116	217	217	217	217	237	317	317	317
82,000	84,000	0	0	0	0	0	82	217	217	217	217	237	317	333	333
84,000	86,000	0	0	0	0	0	48	217	217	217	217	237	317	349	349
86,000	88,000	0	0	0	0	0	10	180	213	213	213	233	313	361	361
88,000	& over	Complete lines 9 through 19 of Schedule M1MA.													