

## Computation of the Marriage Credit Tax Year 2013

Complete lines 1-6 of Schedule M1MA.

If line 6 is less than \$99,000, the credit must be determined from the look-up table.

If line 6 is \$99,000 or more, the credit is determined from lines 9-19 of the schedule.

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

Row: 29,000 - 31,000, Midpoint = 30,000

Column: 56,000 - 76,000, Midpoint = 66,000

	Earned income of the lesser-earning spouse from line 6 of Schedule M1MA, using midpoint of range	30,000
Minus:	one personal exemption	- 3,900
Minus:	½ of the married-joint standard deduction	<u>- 5,075</u>
Equals:	computed taxable income of spouse B	21,025
Calculate:	the tax for computed taxable income of spouse B using the rate schedule for <i>single persons</i> = <b>Tax B</b>	1,124.84
	Joint taxable income from line 8 of Form M1, using midpoint of range	66,000
Minus:	computed taxable income of spouse B	<u>-21,025</u>
Equals:	computed taxable income of spouse A (If zero or less, credit = 0)	44,975
Calculate:	the tax for computed taxable income of spouse A using the rate schedule for <i>single persons</i> = <b>Tax A</b>	2,758.15
Calculate:	the tax on the joint taxable income from line 8 of Form M1, using midpoint of range and the rate schedule for <i>married-joint returns</i> = <b>Tax C</b>	4,049.84
	<b>Tax C</b>	4,049.84
Minus:	Sum of <b>Tax A</b> and <b>Tax B</b>	<u>- 3,882.99</u>
Equals:	Marriage credit	166.85
Round:	to whole dollars.	= 167