Computation of the Marriage Credit
Tax Year 2015

Complete lines 1-6 of Schedule M1MA.
If line 6 is less than $100,000, the credit must be determined from the look-up table.
If line 6 is $100,000 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: 36,000 - 38,000, Midpoint = 37,000
Column: 57,000 - 77,000, Midpoint = 67,000

	Earned income of the lesser-earning spouse from line 6 of Schedule M1MA, using midpoint of range	37,000
Minus:	one personal exemption	- 4,000
Minus:	½ of the married-joint standard deduction	- 6,300
Equals:	computed taxable income of spouse B	26,700
Calculate:	the tax for computed taxable income of spouse B using the rate schedule for *single persons* = **Tax B**	1,456.17

	Joint taxable income from line 8 of Form M1, using midpoint of range	67,000
Minus:	computed taxable income of spouse B	-26,700
Equals:	computed taxable income of spouse A	40,300
	(If zero or less, credit = 0)	
Calculate:	the tax for computed taxable income of spouse A using the rate schedule for *single persons* = **Tax A**	2,414.97

Calculate:	the tax on the joint taxable income from line 8 of Form M1, using midpoint of range and the rate schedule for *married-joint returns* = **Tax C**	4,100.46

	Tax C	4,100.46
Minus:	Sum of **Tax A** and **Tax B**	- 3,871.14
Equals:	Marriage credit	229.32

Round:	to whole dollars.	= 229