

Computation of the Marriage Credit Tax Year 2016

Complete lines 1-6 of Schedule M1MA.

If line 6 is less than \$101,000, the credit must be determined from the look-up table.

If line 6 is \$101,000 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: 37,000 - 39,000, Midpoint = 38,000
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	38,000
Minus:	one personal exemption	- 4,050
Minus:	½ of the married-joint standard deduction	<u>- 6,300</u>
Equals:	computed taxable income of spouse B	27,650
Calculate:	the tax for computed taxable income of spouse B using the rate schedule for <i>single persons</i> = Tax B	1,521.27
	Joint taxable income from line 8 of Form M1, using midpoint of range	67,000
Minus:	computed taxable income of spouse B	<u>-27,650</u>
Equals:	computed taxable income of spouse A (If zero or less, credit = 0)	39,350
Calculate:	the tax for computed taxable income of spouse A using the rate schedule for <i>single persons</i> = Tax A	2,346.12
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> = Tax C	4,097.56
	Tax C	4,097.56
Minus:	Sum of Tax A and Tax B	<u>- 3,867.39</u>
Equals:	Marriage credit	230.17
Round:	to whole dollars.	= 230

6/21/16