

**Computation of the Marriage Credit
Tax Year 2017**

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: 58,000 - 78,000, Midpoint = 68,000

	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>- 6,350</u>
Equals:	computed taxable income of spouse A	27,600
Calculate:	the tax for computed taxable income of spouse A using the rate schedule for <i>single persons</i> = Tax A	1,514.18
	Joint taxable income from line 8 of Form M1, using midpoint of range	68,000
Minus:	computed taxable income of spouse A	<u>-27,600</u>
Equals:	computed taxable income of spouse B (If zero or less, credit = 0)	40,400
Calculate:	the tax for computed taxable income of spouse B using the rate schedule for <i>single persons</i> = Tax B	2,416.58
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	4,163.14
	Tax C	4,163.14
Minus:	Sum of Tax A and Tax B	<u>- 3,930.76</u>
Equals:	Marriage credit	232.38
Round:	to whole dollars.	= 232