Computation of the Marriage Credit
Tax Year 2018

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	- 4,150
Minus:	½ of the married-joint standard deduction	- 6,500
Equals:	computed taxable income of spouse A	27,350
Calculate:	the tax for computed taxable income of spouse A using the rate schedule for *single persons* = **Tax A**	1,488.05
	Joint taxable income from line 8 of Form M1, using midpoint of range	68,000
Minus:	computed taxable income of spouse A	-27,350
Equals:	computed taxable income of spouse B	40,650
	(If zero or less, credit = 0)	
Calculate:	the tax for computed taxable income of spouse B using the rate schedule for *single persons* = **Tax B**	2,425.70
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**	4,150.56
	Tax C	4,150.56
Minus:	Sum of **Tax A** and **Tax B**	- 3,913.75
Equals:	Marriage credit	236.81
Round:	to whole dollars.	= 237

6/7/18