



# 2018 Schedule M1MA, Marriage Credit

Your First Name and Initial \_\_\_\_\_ Last Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

Spouse's First Name and Initial \_\_\_\_\_ Last Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

	A Taxpayer	B Spouse
1 Wages, salaries, tips, etc. (from line 1 of federal Form 1040) . . . . .	1	_____
2 Self-employment income (from line 3 of federal Schedule SE less the self-employment tax deduction from line 6 of Schedule SE) . . . . .	2	_____
3 Taxable pension income (see instructions) . . . . .	3	_____
4 Taxable Social Security income (from line 5b of federal Form 1040) . . . . .	4	_____
5 If you filed Schedule M1NC, see instructions. If you did not file Schedule M1NC, enter 0. . . . .	5	_____
6 Add lines 1 through 5 for each column . . . . .	6	_____
7 Amount from line 6, Column A or B, whichever is less (If less than \$23,000, <b>STOP HERE</b> . You do not qualify) . . . . .	7	_____
8 Joint taxable income from line 9 of Form M1. (If less than \$38,000, <b>STOP HERE</b> . You do not qualify) . . . . .	8	_____
9 <b>If line 7 is less than \$101,000</b> , determine the amount of your credit using lines 7 and 8 and the table in the instructions. <b>Full-year residents:</b> Enter the result here and on line 16 of Form M1. <b>Part-year residents and nonresidents:</b> Continue with line 21 . . . . .	9	_____

**If line 7 is \$101,000 or more, complete lines 10 through 20.**

10 Enter the amount from line 7 . . . . .	10	_____
11 Value of one personal exemption plus one-half of the married-joint standard deduction . . . . .	11	10,650
12 Subtract line 11 from line 10 . . . . .	12	_____
13 Using the tax table for <b>single persons</b> in the M1 instructions, compute the tax for the amount on line 12 . . . . .	13	_____
14 Amount from line 8 . . . . .	14	_____
15 Amount from line 12 . . . . .	15	_____
16 Subtract line 15 from line 14 (if zero or less, you do not qualify) . . . . .	16	_____
17 Using the tax table for <b>single persons</b> in the M1 instructions, compute the tax for the amount on line 16 . . . . .	17	_____
18 Tax from line 10 of Form M1 . . . . .	18	_____
19 Add lines 13 and 17 . . . . .	19	_____
20 Subtract line 19 from line 18. If the result is more than \$1,462, enter \$1,462. If result is zero or less, you do not qualify. <b>Full-year residents:</b> Enter the result here and on line 16 of Form M1. <b>Part-year residents and nonresidents:</b> Continue with line 21 . . . . .	20	_____

**Part-Year Residents and Nonresidents**

21 <b>Part-year residents and nonresidents:</b> Enter the percentage from line 26 of Schedule M1NR . . . . .	21	_____
22 Multiply line 9 or line 20, whichever is applicable, by line 21. Enter the result here and on line 16 of Form M1 . . . . .	22	_____

**Include this schedule when you file Form M1. Keep a copy for your records.**

# 2018 Schedule M1MA Instructions

## Do I qualify?

You may qualify for the marriage credit if all of the following are true:

- Your filing status is Married Filing Jointly
- Both you and your spouse have taxable earned income, taxable pension, or taxable Social Security income
- Your joint taxable income on line 9 of your Form M1 is at least \$38,000
- The income of the lesser-earning spouse is at least \$23,000

## Line Instructions

### Lines 1–6

Complete lines 1 through 6, Columns A and B, to determine the earned income for each spouse.

### Line 3

Taxable pension income included on line 4b of federal Form 1040. Do not include any income from the Railroad Retirement Board.

## Worksheet for line 5 - Earned income from Schedule M1NC

1	Earned income included in the additions column on lines 9 through 30 of Schedule M1NC, <i>Federal Adjustments</i> .....	_____
2	Reimbursements for employee business expenses (from line 3 of Schedule M1NC) .....	_____
3	Add steps 1 and 2 .....	_____
4	Bicycle expense reimbursements (from line 1 of Schedule M1NC) .....	_____
5	Moving expense reimbursements received from your employer and included on line 2 of Schedule M1NC .....	_____
6	Earned income included in the subtractions column on lines 9 through 30 of Schedule M1NC. ....	_____
7	Add steps 4 through 6 .....	_____
8	Subtract step 7 from step 3. Enter the result on line 5. If the result is less than zero, enter as a negative amount on line 5 .....	_____

## Table for Line 9

If line 7 is:		and line 8 is at least:												
at least	but less than	\$38,000	58,000	78,000	98,000	118,000	138,000	158,000	178,000	198,000	218,000	238,000	258,000	
		but less than: \$58,000	78,000	98,000	118,000	138,000	158,000	178,000	198,000	218,000	238,000	258,000	& over	
		your credit amount is:												
\$23,000	25,000	24	24	24	0	0	0	0	0	0	0	0	0	
25,000	27,000	58	58	58	0	0	0	0	0	0	0	0	0	
27,000	29,000	92	92	92	47	0	0	0	0	0	0	0	0	
29,000	31,000	126	126	126	97	0	0	0	0	0	0	0	0	
31,000	33,000	160	160	160	147	0	0	0	0	0	0	0	0	
33,000	35,000	173	194	194	194	37	0	0	0	0	0	0	0	
35,000	37,000	173	228	228	228	87	0	0	0	0	0	0	0	
37,000	39,000	148	237	237	237	112	0	0	0	0	0	0	0	
39,000	41,000	114	237	237	237	128	0	0	0	0	0	0	0	
41,000	43,000	80	237	237	237	144	0	0	0	0	0	0	0	
43,000	45,000	46	237	237	237	160	0	0	0	0	0	0	0	
45,000	47,000	12	237	237	237	176	16	0	0	0	0	0	0	
47,000	49,000	0	237	237	237	192	32	13	13	0	0	0	0	
49,000	51,000	0	237	237	237	208	48	29	29	0	0	0	0	
51,000	53,000	0	237	237	237	224	64	45	45	0	0	0	0	
53,000	55,000	0	216	237	237	237	80	61	61	0	0	0	0	
55,000	57,000	0	182	237	237	237	96	77	77	24	0	0	0	
57,000	59,000	0	148	237	237	237	112	93	93	80	0	0	0	
59,000	61,000	0	114	237	237	237	128	109	109	109	0	0	0	
61,000	63,000	0	80	237	237	237	144	125	125	125	0	0	0	
63,000	65,000	0	46	237	237	237	160	141	141	141	0	0	0	
65,000	67,000	0	12	237	237	237	176	157	157	157	0	0	0	
67,000	69,000	0	0	237	237	237	192	173	173	173	0	0	0	
69,000	71,000	0	0	237	237	237	208	189	189	189	16	0	0	
71,000	73,000	0	0	237	237	237	224	205	205	205	72	0	0	
73,000	75,000	0	0	216	237	237	237	221	221	221	128	0	0	
75,000	77,000	0	0	182	237	237	237	237	237	237	184	0	0	
77,000	79,000	0	0	148	237	237	237	253	253	253	240	0	0	
79,000	81,000	0	0	114	237	237	237	269	269	269	269	0	0	
81,000	83,000	0	0	80	237	237	237	285	285	285	285	0	0	
83,000	85,000	0	0	46	237	237	237	301	301	301	301	8	0	
85,000	87,000	0	0	12	237	237	237	317	317	317	317	64	0	
87,000	89,000	0	0	0	237	237	237	333	333	333	333	120	0	
89,000	91,000	0	0	0	237	237	237	349	349	349	349	176	0	
91,000	93,000	0	0	0	237	237	237	365	365	365	365	232	0	
93,000	95,000	0	0	0	216	237	237	378	381	381	381	288	0	
95,000	97,000	0	0	0	179	234	234	375	395	395	395	342	0	
97,000	99,000	0	0	0	129	218	218	359	395	395	395	382	8	
99,000	101,000	0	0	0	79	202	202	343	395	395	395	395	48	