mn DEPARTMENT OF REVENUE

2019 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

Part 1

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 federal Schedule SE, Part A, or line 13 of Schedule SE, Part B)* . . . . . . **2** _____ _____

3 Taxable pension income *(see instructions)* . . . . **3** _____ _____

4 Taxable Social Security income *(from line 5b of federal Form 1040 or 1040-SR)* . . . . **4** _____ _____

5 Add lines 1 through 4 for each column . . . . **5** _____ _____

6 Amount from line 5, Column A or B, whichever is less (If less than $25,000, **STOP HERE.** You do not qualify) . . . . **6** _____

7 Joint taxable income from line 9 of Form M1. (If less than $39,000, **STOP HERE**. You do not qualify) . . . . **7** _____

8 **If line 6 is less than $103,000**, determine the amount of your credit using lines 6 and 7 and the table in the instructions.
   — **Full-year residents:** Enter the result here and on line 16 of Form M1 . . . . **8** _____
   — **Part-year residents and nonresidents**: Skip ahead to **Part 3**

   If line 6 is $103,000 or more, continue to Part 2

Part 2 — If Line 6 is $103,000 or More

9 Enter the amount from line 6 . . . . **9** _____

10 Value of one-half of the married-joint standard deduction . . . . **10** _____12,200_____

11 Subtract line 10 from line 9 . . . . **11** _____

12 Using the tax table for **single persons** in the M1 instructions, compute the tax for the amount on line 11 . . . . **12** _____

13 Amount from line 7 . . . . **13** _____

14 Amount from line 11 . . . . **14** _____

15 Subtract line 14 from line 13 *(if zero or less, you do not qualify)* . . . . **15** _____

16 Using the tax table for **single persons** in the Form M1 instructions, compute the tax for the amount on line 15 . . . . **16** _____

17 Tax from line 10 of Form M1 . . . . **17** _____

18 Add lines 12 and 16 . . . . **18** _____

19 Subtract line 18 from line 17. If the result is more than $1,508, enter $1,508. If result is zero or less, you do not qualify.
   Full-year residents: Enter the result here and on line 16 of Form M1 . . . . **19** _____
   Part-year residents and nonresidents: Continue to **Part 3.**

Part 3 — Part-Year Residents and Nonresidents

20 **Part-year residents and nonresidents:** Enter the percentage from line 24 of Schedule M1NR . . . . **20** _____

21 Multiply line 8 or line 19, whichever is applicable, by line 20. Enter the result here and on line 16 of Form M1 . . . . **21** _____

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

2019 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 $39,000.
- The income of the lesser-earning spouse is at least $25,000.

Line Instructions

Lines 1—5

Complete lines 1 through 5, Columns A and B, to determine the earned income for each spouse.

Line 1

When calculating line 1, do not include:

- Military wages that you are allowed to subtract
- Railroad retirement board benefits

Line 3

Taxable pension income included on lines 4b and 4d of federal Forms 1040 and 1040-SR. Do not include any Railroad Retirement Board benefits.

Table for Line 8

If line 6 is: at least	but less than	$39,000 but less than $59,000	59,000 but less than 79,000	79,000 but less than 99,000	99,000 but less than 119,000	119,000 but less than 139,000	139,000 but less than 159,000	159,000 but less than 179,000	179,000 but less than 199,000	199,000 but less than 219,000	219,000 but less than 239,000	239,000 but less than 259,000	259,000 & over
		your credit amount is:											
$25,000	27,000	22	22	22	0	0	0	0	0	0	0	0	0
27,000	29,000	51	51	51	0	0	0	0	0	0	0	0	0
29,000	31,000	80	80	80	38	0	0	0	0	0	0	0	0
31,000	33,000	109	109	109	88	0	0	0	0	0	0	0	0
33,000	35,000	138	138	138	138	0	0	0	0	0	0	0	0
35,000	37,000	148	167	167	167	0	0	0	0	0	0	0	0
37,000	39,000	148	196	196	196	28	0	0	0	0	0	0	0
39,000	41,000	130	207	207	207	59	0	0	0	0	0	0	0
41,000	43,000	101	207	207	207	80	0	0	0	0	0	0	0
43,000	45,000	72	207	207	207	101	0	0	0	0	0	0	0
45,000	47,000	43	207	207	207	122	0	0	0	0	0	0	0
47,000	49,000	14	207	207	207	143	0	0	0	0	0	0	0
49,000	51,000	0	207	207	207	164	0	0	0	0	0	0	0
51,000	53,000	0	207	207	207	185	0	0	0	0	0	0	0
53,000	55,000	0	207	207	207	206	0	0	0	0	0	0	0
55,000	57,000	0	188	207	207	207	17	0	0	0	0	0	0
57,000	59,000	0	159	207	207	207	38	0	0	0	0	0	0
59,000	61,000	0	130	207	207	207	59	6	6	6	0	0	0
61,000	63,000	0	101	207	207	207	80	27	27	27	0	0	0
63,000	65,000	0	72	207	207	207	101	48	48	48	0	0	0
65,000	67,000	0	43	207	207	207	122	69	69	69	0	0	0
67,000	69,000	0	14	207	207	207	143	90	90	90	0	0	0
69,000	71,000	0	0	207	207	207	164	111	111	111	0	0	0
71,000	73,000	0	0	207	207	207	185	132	132	132	0	0	0
73,000	75,000	0	0	207	207	207	206	153	153	153	44	0	0
75,000	77,000	0	0	188	207	207	207	174	174	174	105	0	0
77,000	79,000	0	0	159	207	207	207	195	195	195	166	0	0
79,000	81,000	0	0	130	207	207	207	216	216	216	216	0	0
81,000	83,000	0	0	101	207	207	207	237	237	237	237	0	0
83,000	85,000	0	0	72	207	207	207	258	258	258	258	0	0
85,000	87,000	0	0	43	207	207	207	279	279	279	279	10	0
87,000	89,000	0	0	14	207	207	207	300	300	300	300	71	0
89,000	91,000	0	0	0	207	207	207	321	321	321	321	132	0
91,000	93,000	0	0	0	207	207	207	342	342	342	342	193	0
93,000	95,000	0	0	0	207	207	207	363	363	363	363	254	0
95,000	97,000	0	0	0	188	207	207	364	384	384	384	315	0
97,000	99,000	0	0	0	159	207	207	364	405	405	405	376	0
99,000	101,000	0	0	0	123	200	200	357	419	419	419	419	29
101,000	103,000	0	0	0	73	179	179	336	419	419	419	419	69