

## Computation of the Marriage Credit Tax Year 2022

Complete lines 1-6 of Schedule M1MA.

If line 6 is less than \$106,000, the credit must be determined from the look-up table.

If line 6 is \$106,000 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: 38,000 - 40,000, Midpoint = 39,000

Column: 62,000 - 82,000, Midpoint = 72,000

	Earned income of the lesser-earning spouse from line 6 of Schedule M1MA, using midpoint of range	39,000
Minus:	½ of the married-joint standard deduction	<u>- 12,900</u>
Equals:	computed taxable income of spouse A	26,100
Calculate:	the tax for computed taxable income of spouse A using the rate schedule for <i>single persons</i> = <b>Tax A</b>	1,396.35
	Joint taxable income from line 8 of Form M1, using midpoint of range	72,000
Minus:	computed taxable income of spouse A	<u>-26,100</u>
Equals:	computed taxable income of spouse B (If zero or less, credit = 0)	45,900
Calculate:	the tax for computed taxable income of spouse B using the rate schedule for <i>single persons</i> = <b>Tax B</b>	2,714.04
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> = <b>Tax C</b>	4,300.78
	<b>Tax C</b>	4,300.78
Minus:	Sum of <b>Tax A</b> and <b>Tax B</b>	<u>- 4,110.39</u>
Equals:	Marriage credit	190.39
Round:	to whole dollars.	= 190

The maximum credit is \$1,596.

6/28/2022