

MINNESOTA • REVENUE

2011 Schedule M1MA, Marriage Credit

Sequence #19

Your First Name and Initial	Last Name	Social Security Number										
		<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>										
Spouse's First Name and Initial	Last Name	Social Security Number										
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	A Taxpayer	B Spouse
1 Wages, salaries, tips, etc. (from line 7 of federal Form 1040 or 1040A or line 1 of Form 1040EZ)	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 (from line 15b and 16b of federal Form 1040 or lines 11b and 12b of Form 1040A, less any income from the Railroad Retirement Board included on line 16b of Form 1040 or line 12b of Form 1040A)	3 _____	_____
4 Taxable Social Security income (from line 20b of Form 1040 or line 14b of Form 1040A)	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 \$20,000, STOP HERE . You do not qualify)	6 _____	_____
7 Joint taxable income from line 8 of Form M1. (If less than \$34,000, STOP HERE . You do not qualify)	7 _____	_____
8 If line 6 is less than \$86,000, 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. Part-year residents and nonresidents: Continue with line 20	8 _____	_____

If line 6 is \$86,000 or more, complete lines 9 through 19.

9 Enter the amount from line 6	9 _____
10 Value of one personal exemption plus one-half of the Minnesota married-joint standard deduction	10 \$8,525
11 Subtract line 10 from line 9	11 _____
12 Using the rate schedule for single persons on page 29 of 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 rate schedule for single persons on page 29 of the M1 instructions, compute the tax for the amount on line 15	16 _____
17 Tax from line 9 of Form M1	17 _____
18 Add lines 12 and 16	18 _____
19 Subtract line 18 from line 17. If the result is more than \$352, enter \$352. If result is zero or less, you do not qualify. Full-year residents: Enter the result here and on line 16 of Form M1. Part-year residents and nonresidents: Continue with line 20	19 _____

Part-Year/Nonresidents	Part-Year Residents and Nonresidents
	20 Part-year residents and nonresidents: Enter the percentage from line 25 of Schedule M1NR
	21 Multiply line 8 or line 19, whichever is applicable, by line 20. Enter the result here and on line 16 of Form M1

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

2011 Schedule M1MA Instructions

Who is Eligible?

To qualify for the marriage credit, you must meet all of the following requirements:

- you are filing a joint return;
- both you and your spouse have taxable earned income, taxable pension or taxable Social Security income;
- your joint taxable income on line 8 of your Form M1 is at least \$34,000; and
- the income of the lesser-earning spouse is at least \$20,000.

Line Instructions

Lines 1-5

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

Line 6

Enter the smaller of line 5, Column A or Column B on line 6.

If line 6 is less than \$20,000, you do not qualify for the credit.

Line 8

If line 6 is at least \$20,000 but less than \$86,000, use the table below to determine the credit amount to enter on line 8.

If line 6 is \$86,000 or more, skip line 8 and complete lines 9 through 19.

Table for Line 8

If line 6 is:		and line 7 is at least:						
at least	but less than	\$34,000	\$54,000	\$74,000	\$94,000	\$114,000	\$134,000	\$154,000
		but less than:						
		\$54,000	\$74,000	\$94,000	\$114,000	\$134,000	\$154,000	& over
		your credit amount is:						
\$20,000	\$22,000	\$31	\$31	\$31	\$0	\$0	\$0	\$0
22,000	24,000	65	65	65	0	0	0	0
24,000	26,000	99	99	99	6	0	0	0
26,000	28,000	133	133	133	56	0	0	0
28,000	30,000	167	167	167	106	0	0	0
30,000	32,000	174	201	201	156	0	0	0
32,000	34,000	151	211	211	182	22	0	0
34,000	36,000	117	211	211	198	38	0	0
36,000	38,000	83	211	211	211	54	0	0
38,000	40,000	49	211	211	211	70	0	0
40,000	42,000	15	211	211	211	86	5	5
42,000	44,000	0	211	211	211	102	21	21
44,000	46,000	0	211	211	211	118	37	37
46,000	48,000	0	211	211	211	134	53	53
48,000	50,000	0	211	211	211	150	69	69
50,000	52,000	0	185	211	211	166	85	85
52,000	54,000	0	151	211	211	182	101	101
54,000	56,000	0	117	211	211	198	117	117
56,000	58,000	0	83	211	211	211	133	133
58,000	60,000	0	49	211	211	211	149	149
60,000	62,000	0	15	211	211	211	165	165
62,000	64,000	0	0	211	211	211	181	181
64,000	66,000	0	0	211	211	211	197	197
66,000	68,000	0	0	211	211	211	213	213
68,000	70,000	0	0	211	211	211	229	229
70,000	72,000	0	0	185	211	211	245	245
72,000	74,000	0	0	151	211	211	261	261
74,000	76,000	0	0	117	211	211	277	277
76,000	78,000	0	0	83	211	211	290	293
78,000	80,000	0	0	49	211	211	290	309
80,000	82,000	0	0	15	211	211	290	325
82,000	84,000	0	0	0	211	211	290	341
84,000	86,000	0	0	0	207	207	285	352
86,000	& over	Complete lines 9 through 19 of Schedule M1MA						