

Schedule M1MA, Marriage Credit 2016

Sequence #19

Your First Name and Initial	Last Name	Social Security Number
Spouse's First Name and Initial	Last Name	Social Security Number

Taxpayer/Spouse Income Information

	A Taxpayer	B Spouse
1 Wages, salaries, tips, etc. (from line 7 of federal Form 1040 or Form 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 (see instructions)	3 _____	_____
4 Taxable Social Security income (from line 20b of Form 1040 or 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 \$23,000, STOP HERE . You do not qualify)	6 _____	_____
7 Joint taxable income from line 8 of Form M1. (If less than \$37,000, STOP HERE . You do not qualify)	7 _____	_____
8 If line 6 is less than \$101,000, 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 \$101,000 or more, complete lines 9 through 19.

If Line 6 is \$101,000 or More

9 Enter the amount from line 6	9 _____	_____
10 Value of one personal exemption plus one-half of the married-joint standard deduction	10 _____	10,350
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 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 \$1,421, enter \$1,421. 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

20 Part-year residents and nonresidents: Enter the percentage from line 25 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.

2016 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 8 of your Form M1 is at least \$37,000
- The income of the lesser-earning spouse is at least \$23,000

Line Instructions

Lines 1–5

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

Line 3

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 12b of Form 1040A.

Line 6

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

If line 6 is less than \$23,000, you do not qualify for the credit.

Line 8

If line 6 is at least \$23,000 but less than \$101,000, use the table below to determine the credit amount to enter on line 8.

If line 6 is \$101,000 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	\$ 37,000	57,000	77,000	97,000	117,000	137,000	157,000	177,000	197,000	217,000	237,000	257,000
		but less than:											
		\$ 57,000	77,000	97,000	117,000	137,000	157,000	177,000	197,000	217,000	237,000	257,000	& over
		your credit amount is:											
\$23,000	25,000	34	34	34	0	0	0	0	0	0	0	0	0
25,000	27,000	68	68	68	0	0	0	0	0	0	0	0	0
27,000	29,000	102	102	102	49	0	0	0	0	0	0	0	0
29,000	31,000	136	136	136	99	0	0	0	0	0	0	0	0
31,000	33,000	170	170	170	149	0	0	0	0	0	0	0	0
33,000	35,000	173	204	204	199	39	0	0	0	0	0	0	0
35,000	37,000	165	230	230	230	81	0	0	0	0	0	0	0
37,000	39,000	131	230	230	230	97	0	0	0	0	0	0	0
39,000	41,000	97	230	230	230	113	0	0	0	0	0	0	0
41,000	43,000	63	230	230	230	129	0	0	0	0	0	0	0
43,000	45,000	29	230	230	230	145	0	0	0	0	0	0	0
45,000	47,000	0	230	230	230	161	7	7	7	0	0	0	0
47,000	49,000	0	230	230	230	177	23	23	23	0	0	0	0
49,000	51,000	0	230	230	230	193	39	39	39	0	0	0	0
51,000	53,000	0	230	230	230	209	55	55	55	0	0	0	0
53,000	55,000	0	199	230	230	225	71	71	71	0	0	0	0
55,000	57,000	0	165	230	230	230	87	87	87	0	0	0	0
57,000	59,000	0	131	230	230	230	103	103	103	29	0	0	0
59,000	61,000	0	97	230	230	230	119	119	119	85	0	0	0
61,000	63,000	0	63	230	230	230	135	135	135	135	0	0	0
63,000	65,000	0	29	230	230	230	151	151	151	151	0	0	0
65,000	67,000	0	0	230	230	230	167	167	167	167	0	0	0
67,000	69,000	0	0	230	230	230	183	183	183	183	0	0	0
69,000	71,000	0	0	230	230	230	199	199	199	199	0	0	0
71,000	73,000	0	0	230	230	230	215	215	215	215	21	0	0
73,000	75,000	0	0	199	230	230	231	231	231	231	77	0	0
75,000	77,000	0	0	165	230	230	236	247	247	247	133	0	0
77,000	79,000	0	0	131	230	230	236	263	263	263	189	0	0
79,000	81,000	0	0	97	230	230	236	279	279	279	245	0	0
81,000	83,000	0	0	63	230	230	236	295	295	295	295	0	0
83,000	85,000	0	0	29	230	230	236	311	311	311	311	0	0
85,000	87,000	0	0	0	230	230	236	327	327	327	327	13	0
87,000	89,000	0	0	0	230	230	236	343	343	343	343	69	0
89,000	91,000	0	0	0	230	230	236	359	359	359	359	125	0
91,000	93,000	0	0	0	230	230	236	375	375	375	375	181	0
93,000	95,000	0	0	0	192	223	229	384	384	384	384	230	0
95,000	97,000	0	0	0	142	207	213	373	384	384	384	270	21
97,000	99,000	0	0	0	92	191	197	357	384	384	384	310	61
99,000	101,000	0	0	0	42	175	181	341	384	384	384	350	101

\$101,000 and over - Complete lines 9 through 19 of Schedule M1MA