



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, STOP HERE . You do not qualify) | 7 | _____ |
| 8 Joint taxable income from line 9 of Form M1. (If less than \$38,000, STOP HERE . You do not qualify) | 8 | _____ |
| 9 If line 7 is less than \$101,000 , determine the amount of your credit using lines 7 and 8 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 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 single persons 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 single persons 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. Full-year residents: Enter the result here and on line 16 of Form M1. Part-year residents and nonresidents: Continue with line 21 | 20 | _____ |

Part-Year Residents and Nonresidents

| | | |
|---|----|-------|
| 21 Part-year residents and nonresidents: 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 | |