DEPARTMENT OF REVENUE

2017 Schedule M1MA, Marriage Credit

171382

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 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 $38,000, **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.

9	Enter the amount from line 6	9		
10	Value of one personal exemption plus one-half of the married-joint standard deduction	10	10,400	
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 $1,433, enter $1,433. 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 Residents and 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.

9995

2017 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 $38,000
- 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: at least	but less than	$38,000 but less than $58,000	58,000 but less than 78,000	78,000 but less than 98,000	98,000 but less than 118,000	118,000 but less than 138,000	138,000 but less than 158,000	158,000 but less than 178,000	178,000 but less than 198,000	198,000 but less than 218,000	218,000 but less than 238,000	238,000 but less than 258,000	258,000 & over
$23,000	25,000	32	32	32	0	0	0	0	0	0	0	0	0
25,000	27,000	66	66	66	0	0	0	0	0	0	0	0	0
27,000	29,000	100	100	100	44	0	0	0	0	0	0	0	0
29,000	31,000	134	134	134	94	0	0	0	0	0	0	0	0
31,000	33,000	168	168	168	144	0	0	0	0	0	0	0	0
33,000	35,000	185	202	202	194	34	0	0	0	0	0	0	0
35,000	37,000	182	232	232	232	80	0	0	0	0	0	0	0
37,000	39,000	148	232	232	232	96	0	0	0	0	0	0	0
39,000	41,000	114	232	232	232	112	0	0	0	0	0	0	0
41,000	43,000	80	232	232	232	128	0	0	0	0	0	0	0
43,000	45,000	46	232	232	232	144	0	0	0	0	0	0	0
45,000	47,000	12	232	232	232	160	5	5	5	0	0	0	0
47,000	49,000	-	232	232	232	176	21	21	21	0	0	0	0
49,000	51,000	-	232	232	232	192	37	37	37	0	0	0	0
51,000	53,000	-	232	232	232	208	53	53	53	0	0	0	0
53,000	55,000	-	216	232	232	224	69	69	69	0	0	0	0
55,000	57,000	-	182	232	232	232	85	85	85	0	0	0	0
57,000	59,000	-	148	232	232	232	101	101	101	31	0	0	0
59,000	61,000	-	114	232	232	232	117	117	117	87	0	0	0
61,000	63,000	-	80	232	232	232	133	133	133	133	0	0	0
63,000	65,000	-	46	232	232	232	149	149	149	149	0	0	0
65,000	67,000	-	12	232	232	232	165	165	165	165	0	0	0
67,000	69,000	-	-	232	232	232	181	181	181	181	0	0	0
69,000	71,000	-	-	232	232	232	197	197	197	197	0	0	0
71,000	73,000	-	-	232	232	232	213	213	213	213	23	0	0
73,000	75,000	-	-	216	232	232	229	229	229	229	79	0	0
75,000	77,000	-	-	182	232	232	237	245	245	245	135	0	0
77,000	79,000	-	-	148	232	232	237	261	261	261	191	0	0
79,000	81,000	-	-	114	232	232	237	277	277	277	247	0	0
81,000	83,000	-	-	80	232	232	237	293	293	293	293	0	0
83,000	85,000	-	-	46	232	232	237	309	309	309	309	0	0
85,000	87,000	-	-	12	232	232	237	325	325	325	325	15	0
87,000	89,000	-	-	-	232	232	237	341	341	341	341	71	0
89,000	91,000	-	-	-	232	232	237	357	357	357	357	127	0
91,000	93,000	-	-	-	232	232	237	373	373	373	373	183	0
93,000	95,000	-	-	-	214	231	235	387	387	387	387	237	0
95,000	97,000	-	-	-	164	215	219	379	387	387	387	277	7
97,000	99,000	-	-	-	114	199	203	363	387	387	387	317	47
99,000	101,000	-	-	-	64	183	187	347	387	387	387	357	87