Computation of the Marriage Credit
Tax Year 2026

Complete lines 1-6 of Schedule M1MA.
If line 6 is less than $125,000, the credit must be determined from the look-up table.
If line 6 is $125,000 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: 47,000 - 48,000, Midpoint = 47,500
Column: 159,000 - 169,000, Midpoint = 164,000

	Earned income of the lesser-earning spouse from line 6 of Schedule M1MA, using midpoint of range	47,500
Minus:	½ of the married-joint standard deduction	- 15,300
Equals:	computed taxable income of spouse A	32,200
Calculate:	the tax for computed taxable income of spouse A using the rate schedule for *single persons* = **Tax A**	1,722.70
	Joint taxable income from line 9 of Form M1, using midpoint of range	164,000
Minus:	computed taxable income of spouse A	-32,200
Equals:	computed taxable income of spouse B (If zero or less, credit = 0)	131,800
Calculate:	the tax for computed taxable income of spouse B using the rate schedule for *single persons* = **Tax B**	8,714.30
Calculate:	the tax on the joint taxable income from line 9 of Form M1, using midpoint of range and the rate schedule for *married-joint returns* = **Tax C**	10,445.85
	Tax C	10,445.85
Minus:	Sum of **Tax A** and **Tax B**	- 10,437.00
Equals:	Marriage credit	8.85
Round:	to whole dollars.	= 9

The maximum credit is $1,894.