MINNESOTA·REVENUE

Schedule M1MA, Marriage Credit 2014

Sequence #19

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

Taxpayer/Spouse Income Information

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 $22,000, **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 $100,000**, 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 $100,000 or More

If line 6 is $100,000 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** $10,150

11 Subtract line 10 from line 9 .... **11** _____

12 Using the rate schedule 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 rate schedule 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 $1,393, enter $1,393.
    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 ...... **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.

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2014 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 $37,000; and
- the income of the lesser-earning spouse is at least $22,000.

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 $22,000, you do not qualify for the credit.

Line 8

If line 6 is at least $22,000 but less than $100,000, use the table below to determine the credit amount to enter on line 8.

If line 6 is $100,000 or more, skip line 8 and complete lines 9 through 19.

Table for Line 8

If line 6 is: at least	but less than	and line 7 is at least: $37,000 but less than: $57,000	57,000 77,000	77,000 97,000	97,000 117,000	117,000 137,000	137,000 157,000	157,000 177,000	177,000 197,000	197,000 217,000	217,000 237,000	237,000 257,000	257,000 & over
		your credit amount is:											
$22,000	24,000	25	25	25	0	0	0	0	0	0	0	0	0
24,000	26,000	59	59	59	0	0	0	0	0	0	0	0	0
26,000	28,000	93	93	93	20	0	0	0	0	0	0	0	0
28,000	30,000	127	127	127	70	0	0	0	0	0	0	0	0
30,000	32,000	161	161	161	120	0	0	0	0	0	0	0	0
32,000	34,000	186	195	195	170	10	0	0	0	0	0	0	0
34,000	36,000	183	226	226	217	57	0	0	0	0	0	0	0
36,000	38,000	149	226	226	226	73	0	0	0	0	0	0	0
38,000	40,000	115	226	226	226	89	0	0	0	0	0	0	0
40,000	42,000	81	226	226	226	105	0	0	0	0	0	0	0
42,000	44,000	47	226	226	226	121	0	0	0	0	0	0	0
44,000	46,000	13	226	226	226	137	6	6	6	0	0	0	0
46,000	48,000	0	226	226	226	153	22	22	22	0	0	0	0
48,000	50,000	0	226	226	226	169	38	38	38	0	0	0	0
50,000	52,000	0	226	226	226	185	54	54	54	0	0	0	0
52,000	54,000	0	217	226	226	201	70	70	70	0	0	0	0
54,000	56,000	0	183	226	226	217	86	86	86	0	0	0	0
56,000	58,000	0	149	226	226	226	102	102	102	0	0	0	0
58,000	60,000	0	115	226	226	226	118	118	118	6	0	0	0
60,000	62,000	0	81	226	226	226	134	134	134	62	0	0	0
62,000	64,000	0	47	226	226	226	150	150	150	118	0	0	0
64,000	66,000	0	13	226	226	226	166	166	166	166	0	0	0
66,000	68,000	0	0	226	226	226	182	182	182	182	0	0	0
68,000	70,000	0	0	226	226	226	198	198	198	198	0	0	0
70,000	72,000	0	0	226	226	226	214	214	214	214	0	0	0
72,000	74,000	0	0	217	226	226	230	230	230	230	0	0	0
74,000	76,000	0	0	183	226	226	246	246	246	246	54	0	0
76,000	78,000	0	0	149	226	226	255	262	262	262	110	0	0
78,000	80,000	0	0	115	226	226	255	278	278	278	166	0	0
80,000	82,000	0	0	81	226	226	255	294	294	294	222	0	0
82,000	84,000	0	0	47	226	226	255	310	310	310	278	0	0
84,000	86,000	0	0	13	226	226	255	326	326	326	326	0	0
86,000	88,000	0	0	0	226	226	255	342	342	342	342	0	0
88,000	90,000	0	0	0	226	226	255	358	358	358	358	46	0
90,000	92,000	0	0	0	226	226	255	374	374	374	374	102	0
92,000	94,000	0	0	0	203	212	241	376	376	376	376	144	0
94,000	96,000	0	0	0	153	196	225	376	376	376	376	184	39
96,000	98,000	0	0	0	103	180	209	369	376	376	376	224	79
98,000	100,000	0	0	0	53	164	193	353	376	376	376	264	119

$100,000 and over - Complete lines 9 through 19 of Schedule M1MA