MINNESOTA·REVENUE

2015 Schedule M1MA, Marriage Credit

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, complete lines 9 through 19.

If Line 6 is $100,000 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** _____ 10,300

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 $1,415, enter $1,415. 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.

9995

2015 Schedule M1MA Instructions

Do I qualify?

You may qualify for the marriage credit if:

- Your filing status is Married Filing Joint;
- 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	19	19	19	0	0	0	0	0	0	0	0	0
24,000	26,000	53	53	53	0	0	0	0	0	0	0	0	0
26,000	28,000	87	87	87	24	0	0	0	0	0	0	0	0
28,000	30,000	121	121	121	74	0	0	0	0	0	0	0	0
30,000	32,000	155	155	155	124	0	0	0	0	0	0	0	0
32,000	34,000	176	189	189	174	14	0	0	0	0	0	0	0
34,000	36,000	176	223	223	223	64	0	0	0	0	0	0	0
36,000	38,000	148	229	229	229	86	0	0	0	0	0	0	0
38,000	40,000	114	229	229	229	102	0	0	0	0	0	0	0
40,000	42,000	80	229	229	229	118	0	0	0	0	0	0	0
42,000	44,000	46	229	229	229	134	0	0	0	0	0	0	0
44,000	46,000	12	229	229	229	150	1	1	1	0	0	0	0
46,000	48,000	0	229	229	229	166	17	17	17	0	0	0	0
48,000	50,000	0	229	229	229	182	33	33	33	0	0	0	0
50,000	52,000	0	229	229	229	198	49	49	49	0	0	0	0
52,000	54,000	0	216	229	229	214	65	65	65	0	0	0	0
54,000	56,000	0	182	229	229	229	81	81	81	0	0	0	0
56,000	58,000	0	148	229	229	229	97	97	97	0	0	0	0
58,000	60,000	0	114	229	229	229	113	113	113	46	0	0	0
60,000	62,000	0	80	229	229	229	129	129	129	102	0	0	0
62,000	64,000	0	46	229	229	229	145	145	145	145	0	0	0
64,000	66,000	0	12	229	229	229	161	161	161	161	0	0	0
66,000	68,000	0	0	229	229	229	177	177	177	177	0	0	0
68,000	70,000	0	0	229	229	229	193	193	193	193	0	0	0
70,000	72,000	0	0	229	229	229	209	209	209	209	0	0	0
72,000	74,000	0	0	216	229	229	225	225	225	225	38	0	0
74,000	76,000	0	0	182	229	229	240	241	241	241	94	0	0
76,000	78,000	0	0	148	229	229	240	257	257	257	150	0	0
78,000	80,000	0	0	114	229	229	240	273	273	273	206	0	0
80,000	82,000	0	0	80	229	229	240	289	289	289	262	0	0
82,000	84,000	0	0	46	229	229	240	305	305	305	305	0	0
84,000	86,000	0	0	12	229	229	240	321	321	321	321	0	0
86,000	88,000	0	0	0	229	229	240	337	337	337	337	30	0
88,000	90,000	0	0	0	229	229	240	353	353	353	353	86	0
90,000	92,000	0	0	0	229	229	240	369	369	369	369	142	0
92,000	94,000	0	0	0	214	227	238	382	382	382	382	195	0
94,000	96,000	0	0	0	164	211	222	382	382	382	382	235	10
96,000	98,000	0	0	0	114	195	206	366	382	382	382	275	50
98,000	100,000	0	0	0	64	179	190	350	382	382	382	315	90

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