

MINNESOTA • REVENUE

2013 Schedule M1MA, Marriage Credit

Sequence #18

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
<b>1</b> Wages, salaries, tips, etc. (from line 7 of federal Form 1040 or Form 1040A or line 1 of Form 1040EZ) . . . . .	<b>1</b> _____	_____
<b>2</b> Self-employment income (from line 3 of federal Schedule SE less the self-employment tax deduction from line 6 of Schedule SE) . . . . .	<b>2</b> _____	_____
<b>3</b> Taxable pension income (see instructions) . . . . .	<b>3</b> _____	_____
<b>4</b> Taxable Social Security income (from line 20b of Form 1040 or 14b of Form 1040A) . . . . .	<b>4</b> _____	_____
<b>5</b> Add lines 1 through 4 for each column . . . . .	<b>5</b> _____	_____
<b>6</b> Amount from line 5, Column A or B, whichever is less (If less than \$21,000, <b>STOP HERE</b> . You do not qualify) . . . . .	<b>6</b> _____	_____
<b>7</b> Joint taxable income from line 8 of Form M1. (If less than \$36,000, <b>STOP HERE</b> . You do not qualify) . . . . .	<b>7</b> _____	_____
<b>8</b> If line 6 is less than \$99,000, determine the amount of your credit using lines 6 and 7 and the table in the instructions. <b>Full-year residents:</b> Enter the result here and on line 16 of Form M1. <b>Part-year residents and nonresidents:</b> Continue with line 20 . . . . .	<b>8</b> _____	_____

<b>If line 6 is \$99,000 or more, complete lines 9 through 19.</b>		
<b>9</b> Enter the amount from line 6 . . . . .	<b>9</b> _____	
<b>10</b> Value of one personal exemption plus one-half of the Minnesota married-joint standard deduction . . . . .	<b>10</b> _____	\$8,975
<b>11</b> Subtract line 10 from line 9 . . . . .	<b>11</b> _____	
<b>12</b> Using the rate schedule for <b>single persons</b> in the M1 instructions, compute the tax for the amount on line 11 . . . . .	<b>12</b> _____	
<b>13</b> Amount from line 7 . . . . .	<b>13</b> _____	
<b>14</b> Amount from line 11 . . . . .	<b>14</b> _____	
<b>15</b> Subtract line 14 from line 13 (if zero or less, you do not qualify) . . . . .	<b>15</b> _____	
<b>16</b> Using the rate schedule for <b>single persons</b> in the M1 instructions, compute the tax for the amount on line 15 . . . . .	<b>16</b> _____	
<b>17</b> Tax from line 9 of Form M1 . . . . .	<b>17</b> _____	
<b>18</b> Add lines 12 and 16 . . . . .	<b>18</b> _____	
<b>19</b> Subtract line 18 from line 17. If the result is more than \$1,370, enter \$1,370. If result is zero or less, you do not qualify. <b>Full-year residents:</b> Enter the result here and on line 16 of Form M1. <b>Part-year residents and nonresidents:</b> Continue with line 20 . . . . .	<b>19</b> _____	

<b>Part-Year/ Nonresidents</b>	<b>Part-Year Residents and Nonresidents</b>	
	<b>20 Part-year residents and nonresidents:</b> Enter the percentage from line 25 of Schedule M1NR . . . . .	<b>20</b> _____
	<b>21</b> Multiply line 8 or line 19, whichever is applicable, by line 20. Enter the result here and on line 16 of Form M1 . . . . .	<b>21</b> _____

**Include this schedule when you file Form M1. Keep a copy for your records.**

# 2013 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 \$36,000; and
- the income of the lesser-earning spouse is at least \$21,000.

## 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 \$21,000, you do not qualify for the credit.

### Line 8

If line 6 is at least \$21,000 but less than \$99,000, use the table below to determine the credit amount to enter on line 8.

If line 6 is \$99,000 or more, skip line 8 and complete lines 9 through 19.

## Table for Line 8

If line 6 is:		and line 7 is at least:														
at least	but less than	\$ 36,000	56,000	76,000	96,000	116,000	136,000	156,000	176,000	196,000	216,000	236,000	256,000	276,000	296,000	296,000
		but less than:														& Over
		\$ 56,000	76,000	96,000	116,000	136,000	156,000	176,000	196,000	216,000	236,000	256,000	276,000	296,000	296,000	& Over
		your credit amount is:														
\$21,000	\$23,000	31	31	31	0	0	0	0	0	0	0	0	0	0	0	0
23,000	25,000	65	65	65	0	0	0	0	0	0	0	0	0	0	0	0
25,000	27,000	99	99	99	25	0	0	0	0	0	0	0	0	0	0	0
27,000	29,000	133	133	133	75	0	0	0	0	0	0	0	0	0	0	0
29,000	31,000	167	167	167	125	0	0	0	0	0	0	0	0	0	0	0
31,000	33,000	179	201	201	175	15	0	0	0	0	0	0	0	0	0	0
33,000	35,000	166	222	222	212	52	0	0	0	0	0	0	0	0	0	0
35,000	37,000	132	222	222	222	68	0	0	0	0	0	0	0	0	0	0
37,000	39,000	98	222	222	222	84	0	0	0	0	0	0	0	0	0	0
39,000	41,000	64	222	222	222	100	0	0	0	0	0	0	0	0	0	0
41,000	43,000	30	222	222	222	116	0	0	0	0	0	0	0	0	0	0
43,000	45,000	0	222	222	222	132	12	12	0	0	0	0	0	0	0	0
45,000	47,000	0	222	222	222	148	28	28	28	0	0	0	0	0	0	0
47,000	49,000	0	222	222	222	164	44	44	44	0	0	0	0	0	0	0
49,000	51,000	0	222	222	222	180	60	60	60	0	0	0	0	0	0	0
51,000	53,000	0	200	222	222	196	76	76	76	0	0	0	0	0	0	0
53,000	55,000	0	166	222	222	212	92	92	92	0	0	0	0	0	0	0
55,000	57,000	0	132	222	222	222	108	108	108	0	0	0	0	0	0	0
57,000	59,000	0	98	222	222	222	124	124	124	0	0	0	0	0	0	0
59,000	61,000	0	64	222	222	222	140	140	140	41	0	0	0	0	0	0
61,000	63,000	0	30	222	222	222	156	156	156	97	0	0	0	0	0	0
63,000	65,000	0	0	222	222	222	172	172	172	153	0	0	0	0	0	0
65,000	67,000	0	0	222	222	222	188	188	188	188	0	0	0	0	0	0
67,000	69,000	0	0	222	222	222	204	204	204	204	0	0	0	0	0	0
69,000	71,000	0	0	222	222	222	220	220	220	220	0	0	0	0	0	0
71,000	73,000	0	0	200	222	222	236	236	236	236	0	0	0	0	0	0
73,000	75,000	0	0	166	222	222	252	252	252	252	33	0	0	0	0	0
75,000	77,000	0	0	132	222	222	262	268	268	268	89	0	0	0	0	0
77,000	79,000	0	0	98	222	222	262	284	284	284	145	0	0	0	0	0
79,000	81,000	0	0	64	222	222	262	300	300	300	201	0	0	0	0	0
81,000	83,000	0	0	30	222	222	262	316	316	316	257	0	0	0	0	0
83,000	85,000	0	0	0	222	222	262	332	332	332	313	0	0	0	0	0
85,000	87,000	0	0	0	222	222	262	348	348	348	348	0	0	0	0	0
87,000	89,000	0	0	0	222	222	262	364	364	364	364	25	0	0	0	0
89,000	91,000	0	0	0	212	212	252	370	370	370	370	71	0	0	0	0
91,000	93,000	0	0	0	174	196	236	370	370	370	370	111	31	31	31	31
93,000	95,000	0	0	0	124	180	220	370	370	370	370	151	71	71	71	71
95,000	97,000	0	0	0	74	164	204	364	370	370	370	191	111	111	111	111
97,000	99,000	0	0	0	24	148	188	348	370	370	370	231	151	151	151	151

\$99,000 and over - Complete lines 9 through 19 of Schedule M1MA