



2024 Schedule M1MA, Marriage Credit

Your First Name and Initial		Your Last Name	Your Social	Social Security Number				
Spouse's First Name and Initial		Spouse's Last Name	Spouse's S	Spouse's Social Security Number				
Par	: 1		A — Taxpayer	B — Spouse				
1	Wages, salaries, tips, and other employee compensation (see inst	ructions) 1						
2	Self-employment income (from line 3 of federal Schedule SE, less							
•	deduction from line 13 of federal Schedule SE)							
3	Taxable income received from a retirement pension, profit-sharing, stock bonus, or annuity plan (see instructions)	3						
4	Taxable Social Security benefits (see instructions)	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	\$30,000, STOP HERE. You do r	not qualify)	. 6				
7	Joint taxable income from line 9 of Form M1. (If less than \$47,000), STOP HERE . You do not quali	fy)	. 7				
8	If line 6 is less than \$120,000, determine the amount of your cred							
	— Full-year residents: Enter the result here and on line 1 of S			. 8				
	— Part-year residents and nonresidents: Skip ahead to Part	3						
	If line 6 is \$120,000 or more, continue to Part 2							
Par	t 2 — If Line 6 is \$120,000 or More							
	Enter the amount from line 6			. 9				
10	Value of one-half of the standard deduction for Married Filing Join	ntly		1014,575				
11	Subtract line 10 from line 9			11				
12	Using the tax rate schedule for single persons in the M1 instruction	ons, compute the tax for the ar	mount 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, STOP HERE . You do no	ot qualify)		15				
16	Using the tax rate schedule for single persons in the Form M1 inst	tructions, compute the tax for	the amount on line 15	16				
17	Tax from line 10 of Form M1			17				
18	Add lines 12 and 16			18				
19	Subtract line 18 from line 17. If the result is more than \$1,801, en							
	Full-year residents: Enter the result here and on line 1 of Schedul	le M1C		19				
	Part-year residents and nonresidents: Continue to Part 3.							
De	2. Doub Voor Dooldonto and Names dante							
	t 3 — Part-Year Residents and Nonresidents Part-year residents and nonresidents: Enter the decimal from line	e 30 of Schedule M1NR		20				
	and the second field the second from the							
21	Multiply line 8 or line 19, whichever is applicable, by line 20. Ente	er the result here and on line 1	of Schedule M1C	21				

2024 Schedule M1MA Instructions

Do I qualify?

You may qualify for the Marriage Credit if all of these 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 9 of your Form M1 is at least \$47,000
- The income of the lesser-earning spouse is at least \$30,000

Line Instructions

Lines 1-5

Complete lines 1 through 5, Columns A and B, to determine the earned income for each spouse.

Line 1

Do not include the following amounts on line 1:

- · Military wages that you are allowed to subtract on lines 20, 21, and 22 of Schedule M1M, Income Additions and Subtractions
- · Railroad retirement board benefits
- Medicaid Waiver Payments you excluded from adjusted gross income on line 9 of federal Schedule 1

Line 3

Taxable pension income included on lines 4b and 5b of federal Forms 1040 and 1040-SR. When calculating line 3, do not include any Railroad Retirement Board benefits.

Line 4

Enter the amount from line 6b of federal Form 1040 or 1040-SR. If you both received social security benefits, use the amounts from box 5 of Form SSA-1099 to determine each spouse's portion of the joint taxable social security benefits included on line 6b of Form 1040.

Line 8

		\$47,000	67,000	87,000	107,000	127,000	147,000	167,000	187,000	207,000	227,000	247,000	267,000	287,000	307,000	327,000
at	but	but less t	han:													
least	less than	\$67,000	87,000	107,000	127,000	147,000	167,000	187,000	207,000	227,000	247,000	267,000	287,000	307,000	327,000	& Over
+	\	your cre	edit amo	unt is:												
30.000	32.000	26	26	26	26	0	0	0	0	0	0	0	0	0	0	0
32,000	34,000	55	55	55	55	0	0	0	0	0	0	0	0	0	0	0
34,000	36,000	84	84	84	84	0	0	0	0	0	0	0	0	0	0	0
36,000	38,000	113	113	113	113	3	0	0	0	0	0	0	0	0	0	0
38,000	40,000	142	142	142	142	53	0	0	0	0	0	0	0	0	0	0
40,000	42,000	155	171	171	171	103	0	0	0	0	0	0	0	0	0	0
42,000	44,000	155	200	200	200	153	0	0	0	0	0	0	0	0	0	0
44,000 46,000	46,000 48.000	155 144	229 247	229 247	229 247	203 242	0 32	0	0	0	0 0	0	0 0	0	0	0
48,000	50,000	115	247	247 247	247	242	52 53	0	0	0	0	0	0	0	0	0
50,000	52,000	86	247	247	247	247	74	0	0	0	0	0	0	0	0	0
52,000	54,000	57	247	247	247	247	95	0	0	0	0	0	0	0	0	0
54,000	56,000	28	247	247	247	247	116	Ö	Ö	Ö	Ö	Ö	Ö	Ö	Ö	Ö
56,000	58,000	0	247	247	247	247	137	0	0	0	0	0	0	0	0	0
58,000	60,000	0	247	247	247	247	158	0	0	0	0	0	0	0	0	0
60,000	62,000	0	231	247	247	247	179	0	0	0	0	0	0	0	0	0
62,000	64,000	0	202	247	247	247	200	0	0	0	0	0	0	0	0	0
64,000 66,000	66,000 68,000	0	173 144	247 247	247 247	247 247	221 242	11 32	0	0	0 0	0	0 0	0	0	0
68,000	70.000	0	115	247	247	247	242	53	0	0	0	0	0	0	0	0
70,000	72,000	0	86	247	247	247	247	74	0	0	0	0	0	0	0	0
72,000	74,000	0	57	247	247	247	247	95	21	21	21	Ö	0	0	0	0
74,000	76,000	0	28	247	247	247	247	116	42	42	42	0	0	0	0	0
76,000	78,000	0	0	247	247	247	247	137	63	63	63	37	0	0	0	0
78,000	80,000	0	0	247	247	247	247	158	84	84	84	84	0	0	0	0
80,000	82,000	0	0	231	247	247	247	179	105	105	105	105	0	0	0	0
82,000	84,000	0	0	202	247	247	247	200	126	126	126	126	0	0	0	0
84,000 86,000	86,000 88,000	0	0	173 144	247 247	247 247	247 247	221 242	147 168	147 168	147 168	147 168	0 0	0	0	0
88,000	90,000	0	0	115	247	247	247	242	189	189	189	189	3	0	0	0
90,000	92,000	0	0	86	247	247	247	247	210	210	210	210	64	0	0	0
92,000	94,000	0	Ő	57	247	247	247	247	231	231	231	231	125	Ö	Ö	Ö
94,000	96,000	0	0	28	247	247	247	247	252	252	252	252	186	0	0	0
96,000	98,000	0	0	0	247	247	247	247	273	273	273	273	247	0	0	0
98,000	100,000	0	0	0	247	247	247	247	294	294	294	294	294	0	0	0
100,000	102,000	0	0	0	231	247	247	247	315	315	315	315	315	0	0	0
102,000	104,000	0	0	0	202	247	247	247	336	336	336	336	336	30	0	0
104,000	106,000	0	0	0	173	247	247	247	357	357	357	357	357	91	0	0
106,000 108,000	108,000 110,000	0	0	0	144 115	247 247	247 247	247 247	378 383	378 399	378 399	378 399	378 399	152 213	0	0
110,000	112,000	0	0	0	86	247	247	247	383	420	420	420	420	213	0	0
112,000	114,000	0	0	0	57	247	247	247	383	441	441	441	441	335	0	0
114,000	116,000	0	0	0	28	247	247	247	383	462	462	462	462	396	0	0
116,000	118,000	Ö	Ö	0	0	247	247	247	383	483	483	483	483	457	57	0
118,000	120,000	0	0	0	0	244	244	244	380	501	501	501	501	501	114	25