

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

Table for Line 8		and line 7 is at least:															
If line 6 is:		\$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	
		but 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 credit amount is:															
at least	but less than																
\$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	155	229	229	229	203	0	0	0	0	0	0	0	0	0	0	
46,000	48,000	144	247	247	247	242	32	0	0	0	0	0	0	0	0	0	
48,000	50,000	115	247	247	247	247	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	0	0	0	0	0	0	0	0	0	
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	0	173	247	247	247	221	11	0	0	0	0	0	0	0	0	
66,000	68,000	0	144	247	247	247	242	32	0	0	0	0	0	0	0	0	
68,000	70,000	0	115	247	247	247	247	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	0	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	0	0	173	247	247	247	221	147	147	147	147	0	0	0	0	
86,000	88,000	0	0	144	247	247	247	242	168	168	168	168	0	0	0	0	
88,000	90,000	0	0	115	247	247	247	247	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	0	57	247	247	247	247	231	231	231	231	125	0	0	0	
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	0	0	0	144	247	247	247	378	378	378	378	378	152	0	0	
108,000	110,000	0	0	0	115	247	247	247	383	399	399	399	399	213	0	0	
110,000	112,000	0	0	0	86	247	247	247	383	420	420	420	420	274	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	0	0	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	