



2020 Schedule M1MA, Marriage Credit

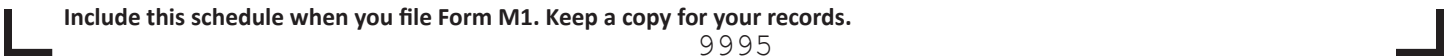
Your First Name and Initial _____ Your Last Name _____ Your Social Security Number _____

Spouse's First Name and Initial _____ Spouse's Last Name _____ Spouse's Social Security Number _____

		A — Taxpayer	B — Spouse
Part 1			
1	Wages, salaries, tips, etc. (see instructions)	1 _____	_____
2	Self-employment income (from line 3 of federal Schedule SE, less the self-employment tax deduction from line 13 of federal Schedule SE).	2 _____	_____
3	Taxable pension income (see instructions)	3 _____	_____
4	Taxable Social Security income (from line 6b of federal Form 1040 or 1040-SR)	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 \$25,000, STOP HERE . You do not qualify)	6 _____	_____
7	Joint taxable income from line 9 of Form M1. (If less than \$40,000, STOP HERE . You do not qualify)	7 _____	_____
8	If line 6 is less than \$103,000, 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 1 of Schedule M1C	8 _____	_____
	— Part-year residents and nonresidents: Skip ahead to Part 3		
	If line 6 is \$103,000 or more, continue to Part 2		

Part 2 — If Line 6 is \$103,000 or More			
9	Enter the amount from line 6	9 _____	
10	Value of one-half of the standard deduction for Married Filing Jointly	10 <u>12,400</u>	
11	Subtract line 10 from line 9	11 _____	
12	Using the tax 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, STOP HERE . You do not qualify).	15 _____	
16	Using the tax schedule for single persons in the Form M1 instructions, 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 \$1,533, enter \$1,533. If result is zero or less, you do not qualify.		
	Full-year residents: Enter the result here and on line 1 of Schedule M1C	19 _____	
	Part-year residents and nonresidents: Continue to Part 3 .		

Part 3 — Part-Year Residents and Nonresidents			
20	Part-year residents and nonresidents: Enter the percentage from line 30 of Schedule M1NR	20 _____	
21	Multiply line 8 or line 19, whichever is applicable, by line 20. Enter the result here and on line 1 of Schedule M1C	21 _____	



2020 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 \$40,000
- The income of the lesser-earning spouse is at least \$25,000

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 Schedule M1M, Income Additions and Subtractions
- Railroad retirement board benefits
- Medicaid Waiver Payments you excluded from adjusted gross income on line 8 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 8

Table for Line 8

If line 6 is:		and line 7 is at least:													
at least	but less than	\$40,000	60,000	80,000	100,000	120,000	140,000	160,000	180,000	200,000	220,000	240,000	260,000	260,000	& over
		but less than:													
		\$60,000	80,000	100,000	120,000	140,000	160,000	180,000	200,000	220,000	240,000	260,000			
		your credit amount is:													
\$25,000	27,000	17	17	17	0	0	0	0	0	0	0	0	0	0	0
27,000	29,000	46	46	46	0	0	0	0	0	0	0	0	0	0	0
29,000	31,000	75	75	75	34	0	0	0	0	0	0	0	0	0	0
31,000	33,000	104	104	104	84	0	0	0	0	0	0	0	0	0	0
33,000	35,000	133	133	133	133	0	0	0	0	0	0	0	0	0	0
35,000	37,000	154	162	162	162	0	0	0	0	0	0	0	0	0	0
37,000	39,000	154	191	191	191	24	0	0	0	0	0	0	0	0	0
39,000	41,000	144	210	210	210	65	0	0	0	0	0	0	0	0	0
41,000	43,000	115	210	210	210	86	0	0	0	0	0	0	0	0	0
43,000	45,000	86	210	210	210	107	0	0	0	0	0	0	0	0	0
45,000	47,000	57	210	210	210	128	0	0	0	0	0	0	0	0	0
47,000	49,000	28	210	210	210	149	0	0	0	0	0	0	0	0	0
49,000	51,000	0	210	210	210	170	0	0	0	0	0	0	0	0	0
51,000	53,000	0	210	210	210	191	0	0	0	0	0	0	0	0	0
53,000	55,000	0	210	210	210	210	2	0	0	0	0	0	0	0	0
55,000	57,000	0	202	210	210	210	23	0	0	0	0	0	0	0	0
57,000	59,000	0	173	210	210	210	44	0	0	0	0	0	0	0	0
59,000	61,000	0	144	210	210	210	65	0	0	0	0	0	0	0	0
61,000	63,000	0	115	210	210	210	86	17	17	17	0	0	0	0	0
63,000	65,000	0	86	210	210	210	107	38	38	38	0	0	0	0	0
65,000	67,000	0	57	210	210	210	128	59	59	59	0	0	0	0	0
67,000	69,000	0	28	210	210	210	149	80	80	80	0	0	0	0	0
69,000	71,000	0	0	210	210	210	170	101	101	101	0	0	0	0	0
71,000	73,000	0	0	210	210	210	191	122	122	122	2	0	0	0	0
73,000	75,000	0	0	210	210	210	210	143	143	143	63	0	0	0	0
75,000	77,000	0	0	202	210	210	210	164	164	164	124	0	0	0	0
77,000	79,000	0	0	173	210	210	210	185	185	185	185	0	0	0	0
79,000	81,000	0	0	144	210	210	210	206	206	206	206	0	0	0	0
81,000	83,000	0	0	115	210	210	210	227	227	227	227	0	0	0	0
83,000	85,000	0	0	86	210	210	210	248	248	248	248	0	0	0	0
85,000	87,000	0	0	57	210	210	210	269	269	269	269	29	0	0	0
87,000	89,000	0	0	28	210	210	210	290	290	290	290	90	0	0	0
89,000	91,000	0	0	0	210	210	210	311	311	311	311	151	0	0	0
91,000	93,000	0	0	0	210	210	210	332	332	332	332	212	0	0	0
93,000	95,000	0	0	0	210	210	210	351	353	353	353	273	0	0	0
95,000	97,000	0	0	0	202	210	210	351	374	374	374	334	0	0	0
97,000	99,000	0	0	0	173	210	210	351	395	395	395	395	0	0	0
99,000	101,000	0	0	0	144	210	210	351	416	416	416	416	416	56	0
101,000	103,000	0	0	0	104	199	199	340	426	426	426	426	426	106	0