

2022 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 \$42,000
- The income of the lesser-earning spouse is at least \$26,000

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:		\$42,000	62,000	82,000	102,000	122,000	142,000	162,000	182,000	202,000	222,000	242,000	262,000	282,000
		but less than:												
		\$62,000	82,000	102,000	122,000	142,000	162,000	182,000	202,000	222,000	242,000	262,000	282,000	& over
at least	but less than	your credit amount is:												
\$26,000	28,000	16	16	16	0	0	0	0	0	0	0	0	0	0
28,000	30,000	45	45	45	7	0	0	0	0	0	0	0	0	0
30,000	32,000	74	74	74	57	0	0	0	0	0	0	0	0	0
32,000	34,000	103	103	103	103	0	0	0	0	0	0	0	0	0
34,000	36,000	132	132	132	132	0	0	0	0	0	0	0	0	0
36,000	38,000	159	161	161	161	0	0	0	0	0	0	0	0	0
38,000	40,000	159	190	190	190	47	0	0	0	0	0	0	0	0
40,000	42,000	158	219	219	219	97	0	0	0	0	0	0	0	0
42,000	44,000	129	219	219	219	118	0	0	0	0	0	0	0	0
44,000	46,000	100	219	219	219	139	0	0	0	0	0	0	0	0
46,000	48,000	71	219	219	219	160	0	0	0	0	0	0	0	0
48,000	50,000	42	219	219	219	181	0	0	0	0	0	0	0	0
50,000	52,000	13	219	219	219	202	0	0	0	0	0	0	0	0
52,000	54,000	0	219	219	219	219	13	0	0	0	0	0	0	0
54,000	56,000	0	219	219	219	219	34	0	0	0	0	0	0	0
56,000	58,000	0	216	219	219	219	55	0	0	0	0	0	0	0
58,000	60,000	0	187	219	219	219	76	0	0	0	0	0	0	0
60,000	62,000	0	158	219	219	219	97	0	0	0	0	0	0	0
62,000	64,000	0	129	219	219	219	118	1	1	1	0	0	0	0
64,000	66,000	0	100	219	219	219	139	22	22	22	0	0	0	0
66,000	68,000	0	71	219	219	219	160	43	43	43	0	0	0	0
68,000	70,000	0	42	219	219	219	181	64	64	64	0	0	0	0
70,000	72,000	0	13	219	219	219	202	85	85	85	32	0	0	0
72,000	74,000	0	0	219	219	219	219	106	106	106	93	0	0	0
74,000	76,000	0	0	219	219	219	219	127	127	127	127	0	0	0
76,000	78,000	0	0	216	219	219	219	148	148	148	148	0	0	0
78,000	80,000	0	0	187	219	219	219	169	169	169	169	0	0	0
80,000	82,000	0	0	158	219	219	219	190	190	190	190	0	0	0
82,000	84,000	0	0	129	219	219	219	211	211	211	211	0	0	0
84,000	86,000	0	0	100	219	219	219	232	232	232	232	59	0	0
86,000	88,000	0	0	71	219	219	219	253	253	253	253	120	0	0
88,000	90,000	0	0	42	219	219	219	274	274	274	274	181	0	0
90,000	92,000	0	0	13	219	219	219	295	295	295	295	242	0	0
92,000	94,000	0	0	0	219	219	219	313	316	316	316	303	0	0
94,000	96,000	0	0	0	219	219	219	313	337	337	337	337	0	0
96,000	98,000	0	0	0	216	219	219	313	358	358	358	358	25	0
98,000	100,000	0	0	0	187	219	219	313	379	379	379	379	86	0
100,000	102,000	0	0	0	158	219	219	313	400	400	400	400	147	0
102,000	104,000	0	0	0	129	219	219	313	421	421	421	421	208	0
104,000	106,000	0	0	0	100	219	219	313	442	442	442	442	269	13