



# 2021 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 \$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 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**

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
		but less than:											& over
		\$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:											
\$26,000	28,000	27	27	27	0	0	0	0	0	0	0	0	0
28,000	30,000	56	56	56	14	0	0	0	0	0	0	0	0
30,000	32,000	85	85	85	64	0	0	0	0	0	0	0	0
32,000	34,000	114	114	114	114	0	0	0	0	0	0	0	0
34,000	36,000	143	143	143	143	0	0	0	0	0	0	0	0
36,000	38,000	148	172	172	172	4	0	0	0	0	0	0	0
38,000	40,000	148	201	201	201	54	0	0	0	0	0	0	0
40,000	42,000	130	212	212	212	86	0	0	0	0	0	0	0
42,000	44,000	101	212	212	212	107	0	0	0	0	0	0	0
44,000	46,000	72	212	212	212	128	0	0	0	0	0	0	0
46,000	48,000	43	212	212	212	149	0	0	0	0	0	0	0
48,000	50,000	14	212	212	212	170	0	0	0	0	0	0	0
50,000	52,000	0	212	212	212	191	0	0	0	0	0	0	0
52,000	54,000	0	212	212	212	212	2	0	0	0	0	0	0
54,000	56,000	0	212	212	212	212	23	0	0	0	0	0	0
56,000	58,000	0	188	212	212	212	44	0	0	0	0	0	0
58,000	60,000	0	159	212	212	212	65	0	0	0	0	0	0
60,000	62,000	0	130	212	212	212	86	0	0	0	0	0	0
62,000	64,000	0	101	212	212	212	107	21	21	21	0	0	0
64,000	66,000	0	72	212	212	212	128	42	42	42	0	0	0
66,000	68,000	0	43	212	212	212	149	63	63	63	0	0	0
68,000	70,000	0	14	212	212	212	170	84	84	84	0	0	0
70,000	72,000	0	0	212	212	212	191	105	105	105	0	0	0
72,000	74,000	0	0	212	212	212	212	126	126	126	56	0	0
74,000	76,000	0	0	212	212	212	212	147	147	147	117	0	0
76,000	78,000	0	0	188	212	212	212	168	168	168	168	0	0
78,000	80,000	0	0	159	212	212	212	189	189	189	189	0	0
80,000	82,000	0	0	130	212	212	212	210	210	210	210	0	0
82,000	84,000	0	0	101	212	212	212	231	231	231	231	0	0
84,000	86,000	0	0	72	212	212	212	252	252	252	252	22	0
86,000	88,000	0	0	43	212	212	212	273	273	273	273	83	0
88,000	90,000	0	0	14	212	212	212	294	294	294	294	144	0
90,000	92,000	0	0	0	212	212	212	315	315	315	315	205	0
92,000	94,000	0	0	0	212	212	212	336	336	336	336	266	0
94,000	96,000	0	0	0	212	212	212	357	357	357	357	327	0
96,000	98,000	0	0	0	188	212	212	378	378	378	378	378	0
98,000	100,000	0	0	0	159	212	212	399	399	399	399	399	49
100,000	102,000	0	0	0	130	212	212	420	420	420	420	420	110
102,000	104,000	0	0	0	90	202	202	430	430	430	430	430	160