



2019 Schedule M1MA, Marriage Credit

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

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

	A — Taxpayer	B — Spouse
Part 1		
1 Wages, salaries, tips, etc. (from line 1 of federal Form 1040)	1 _____	_____
2 Self-employment income (from line 3 of federal Schedule SE less the self-employment tax deduction from line 6 of federal Schedule SE, Part A, or line 13 of Schedule SE, Part B)	2 _____	_____
3 Taxable pension income (see instructions)	3 _____	_____
4 Taxable Social Security income (from line 5b 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 \$39,000, 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 16 of Form M1.	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 married-joint standard deduction	10	12,200
11 Subtract line 10 from line 9	11 _____	
12 Using the tax table 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, you do not qualify)	15 _____	
16 Using the tax table 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 \$1,508, enter \$1,508. If result is zero or less, you do not qualify. Full-year residents: Enter the result here and on line 16 of Form M1	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 24 of Schedule M1NR	20 _____	
21 Multiply line 8 or line 19, whichever is applicable, by line 20. Enter the result here and on line 16 of Form M1	21 _____	

2019 Schedule M1MA Instructions

Do I qualify?

You may qualify for the Marriage Credit if all of the following 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 \$39,000.
- 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

When calculating line 1, do not include:

- Military wages that you are allowed to subtract
- Railroad retirement board benefits

Line 3

Taxable pension income included on lines 4b and 4d of federal Forms 1040 and 1040-SR. Do not include any Railroad Retirement Board benefits.

Table for Line 8

If line 6 is:		and line 7 is at least:											
at least	but less than	\$39,000	59,000	79,000	99,000	119,000	139,000	159,000	179,000	199,000	219,000	239,000	259,000
		but less than:											
		\$59,000	79,000	99,000	119,000	139,000	159,000	179,000	199,000	219,000	239,000	259,000	& over
		your credit amount is:											
\$25,000	27,000	22	22	22	0	0	0	0	0	0	0	0	0
27,000	29,000	51	51	51	0	0	0	0	0	0	0	0	0
29,000	31,000	80	80	80	38	0	0	0	0	0	0	0	0
31,000	33,000	109	109	109	88	0	0	0	0	0	0	0	0
33,000	35,000	138	138	138	138	0	0	0	0	0	0	0	0
35,000	37,000	148	167	167	167	0	0	0	0	0	0	0	0
37,000	39,000	148	196	196	196	28	0	0	0	0	0	0	0
39,000	41,000	130	207	207	207	59	0	0	0	0	0	0	0
41,000	43,000	101	207	207	207	80	0	0	0	0	0	0	0
43,000	45,000	72	207	207	207	101	0	0	0	0	0	0	0
45,000	47,000	43	207	207	207	122	0	0	0	0	0	0	0
47,000	49,000	14	207	207	207	143	0	0	0	0	0	0	0
49,000	51,000	0	207	207	207	164	0	0	0	0	0	0	0
51,000	53,000	0	207	207	207	185	0	0	0	0	0	0	0
53,000	55,000	0	207	207	207	206	0	0	0	0	0	0	0
55,000	57,000	0	188	207	207	207	17	0	0	0	0	0	0
57,000	59,000	0	159	207	207	207	38	0	0	0	0	0	0
59,000	61,000	0	130	207	207	207	59	6	6	6	0	0	0
61,000	63,000	0	101	207	207	207	80	27	27	27	0	0	0
63,000	65,000	0	72	207	207	207	101	48	48	48	0	0	0
65,000	67,000	0	43	207	207	207	122	69	69	69	0	0	0
67,000	69,000	0	14	207	207	207	143	90	90	90	0	0	0
69,000	71,000	0	0	207	207	207	164	111	111	111	0	0	0
71,000	73,000	0	0	207	207	207	185	132	132	132	0	0	0
73,000	75,000	0	0	207	207	207	206	153	153	153	44	0	0
75,000	77,000	0	0	188	207	207	207	174	174	174	105	0	0
77,000	79,000	0	0	159	207	207	207	195	195	195	166	0	0
79,000	81,000	0	0	130	207	207	207	216	216	216	216	0	0
81,000	83,000	0	0	101	207	207	207	237	237	237	237	0	0
83,000	85,000	0	0	72	207	207	207	258	258	258	258	0	0
85,000	87,000	0	0	43	207	207	207	279	279	279	279	10	0
87,000	89,000	0	0	14	207	207	207	300	300	300	300	71	0
89,000	91,000	0	0	0	207	207	207	321	321	321	321	132	0
91,000	93,000	0	0	0	207	207	207	342	342	342	342	193	0
93,000	95,000	0	0	0	207	207	207	363	363	363	363	254	0
95,000	97,000	0	0	0	188	207	207	384	384	384	384	315	0
97,000	99,000	0	0	0	159	207	207	405	405	405	405	376	0
99,000	101,000	0	0	0	123	200	200	426	426	426	426	487	29
101,000	103,000	0	0	0	73	179	179	447	447	447	447	548	69