



# 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	0	0	0	0	0	0	0	0	0
55,000	57,000	0	202	210	210	210	2	0	0	0	0	0	0	0	0
57,000	59,000	0	173	210	210	210	23	0	0	0	0	0	0	0	0
59,000	61,000	0	144	210	210	210	44	0	0	0	0	0	0	0	0
61,000	63,000	0	115	210	210	210	65	17	17	17	0	0	0	0	0
63,000	65,000	0	86	210	210	210	86	38	38	38	0	0	0	0	0
65,000	67,000	0	57	210	210	210	107	59	59	59	0	0	0	0	0
67,000	69,000	0	28	210	210	210	128	80	80	80	0	0	0	0	0
69,000	71,000	0	0	210	210	210	149	101	101	101	0	0	0	0	0
71,000	73,000	0	0	210	210	210	170	122	122	122	2	0	0	0	0
73,000	75,000	0	0	210	210	210	191	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	426	106