DEPARTMENT OF REVENUE

201381

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

Part 1

		A — Taxpayer	B — Spouse
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** _____12,400_____

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** _____

Include this schedule when you file Form M1. Keep a copy for your records.

9995

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