DEPARTMENT OF REVENUE

FINAL DRAFT 10/13/21

2021 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 *(see instructions)*	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 $26,000, **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 $104,000**, 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 $104,000 or more, continue to Part 2

Part 2 — If Line 6 is $104,000 or More

9	Enter the amount from line 6	9	
10	Value of one-half of the standard deduction for Married Filing Jointly	10	12,525
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 $1,548, enter $1,548. 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.

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.

If you completed Schedule M1NC, see instructions for line 35 of that schedule to determine if you need to adjust the amounts entered on lines 1 and 2 of Schedule M1MA.

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

If you did not have to complete Schedule M1NC, enter the amount from line 6b of federal Form 1040 or 1040-SR. If you did complete Schedule M1NC **and** had an amount on line 32 of that schedule, combine the amount from line 6b of Form 1040 or 1040-SR with the amount entered on line 32 of Schedule M1NC.

Line 8

Table for Line 8

If line 6 is: at least	but less than	and line 7 is at least: $40,000 but less than $60,000	60,000 80,000	80,000 100,000	100,000 120,000	120,000 140,000	140,000 160,000	160,000 180,000	180,000 200,000	200,000 220,000	220,000 240,000	240,000 260,000	260,000 & over
		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	337	357	357	357	327	0
96,000	98,000	0	0	0	188	212	212	337	378	378	378	378	0
98,000	100,000	0	0	0	159	212	212	337	399	399	399	399	49
100,000	102,000	0	0	0	130	212	212	337	420	420	420	420	110
102,000	104,000	0	0	0	90	202	202	326	430	430	430	430	160