DEPARTMENT OF REVENUE

2023 Schedule M1MA, Marriage Credit



Your First Name and Initial Spouse's First Name and Initial		Your Last Name	Your Socia	r Social Security Number		
		Spouse's Last Name	Spouse's S	ocial Security Number		
Part	1		A — Taxpayer	B — Spouse		
	Wages, salaries, tips, and other employee compensation (see ins	structions) 1				
2	Self-employment income (from line 3 of federal Schedule SE, less	s the self-employment tax				
	deduction from line 13 of federal Schedule SE)					
3	Taxable income received from a retirement pension,					
	profit-sharing, stock bonus, or annuity plan (see instructions)					
4	Taxable Social Security benefits (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 that	n \$28,000, STOP HERE. You do n	ot qualify)	. 6		
7	Joint taxable income from line 9 of Form M1. (If less than \$44,00)0. STOP HERE . You do not qualif	v)	. 7		
8	If line 6 is less than \$114,000, determine the amount of your cre					
•	— Full-year residents: Enter the result here and on line 1 of	-				
	- Part-year residents and nonresidents: Skip ahead to Part					
	If line 6 is \$114,000 or more, continue to Part 2					
	2 — If Line 6 is \$114,000 or More Enter the amount from line 6			q		
9				. 9		
10	Value of one-half of the standard deduction for Married Filing Jo	intly		10 13,825		
11	Subtract line 10 from line 9			11		
12	Using the tax rate schedule for single persons in the M1 instruct	ions, compute the tax for the an	nount 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		
10				19		
16	Using the tax rate schedule for single persons in the Form M1 in	structions, compute the tax for	he 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 \$1,710, e					
	Full-year residents: Enter the result here and on line 1 of Schedu	ule M1C		19		
	Part-year residents and nonresidents: Continue to Part 3.					
n	2 Death View Desidents and Name 11					
	3 — Part-Year Residents and Nonresidents Part-year residents and nonresidents: Enter the decimal from lin	ne 30 of Schedule M1NP		20		
20	Tartycar residents and nonresidents. Enter the decimal from in			2V		
21	Multiply line 8 or line 19, whichever is applicable, by line 20. Ent	er the result here and on line 1	of Schedule M1C	21		
	Include this schedule when you file Form M1. Keep a copy f	for your records. 9995				

2023 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 \$44,000
- The income of the lesser-earning spouse is at least \$28,000

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 lines 20, 21, and 22 of 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:													
		\$44,000	64,000	84,000	104,000	124,000	144,000	164,000	184,000	204,000	224,000	244,000	264,000	284,000	304,000
at	but	but less than:													
least	less than	\$64,000	84,000	104,000	124,000	144,000	164,000	184,000	204,000	224,000	244,000	264,000	284,000	304,000	& over
★	•														
		your cre	dit amo	unt is:											
\$28,000	30,000	19	19	19	18	0	0	0	0	0	0	0	0	0	0
30,000	32,000	48	48	48	48	0	0	0	0	0	0	0	0	0	0
32,000	34,000	77	77	77	77	0	0	0	0	0	0	0	0	0	0
34,000	36,000	106	106	106	106	0	0	0	0	0	0	0	0	0	0
36,000	38,000	135	135	135	135 164	8 58	0	0	0	0 0	0	0	0	0	0
38,000 40,000	40,000 42,000	146 146	164 193	164 193	193	108	0	0	0	0	0	0	0	0	0
40,000	42,000	146	222	222	222	158	0	0	0	0	0	0	0	0	0
44,000	46,000	130	235	235	235	192	ő	ő	õ	õ	Ő	Ő	Ő	ő	ŏ
46,000	48,000	101	235	235	235	213	3	õ	õ	õ	õ	õ	õ	ŏ	ŏ
48,000	50,000	72	235	235	235	234	24	0	0	0	0	0	0	0	0
50,000	52,000	43	235	235	235	235	45	0	0	0	0	0	0	0	0
52,000	54,000	14	235	235	235	235	66	0	0	0	0	0	0	0	0
54,000	56,000	0	235	235	235	235	87	0	0	0	0	0	0	0	0
56,000	58,000	0	235	235	235	235	108	0	0	0	0	0	0	0	0
58,000 60,000	60,000	0 0	217 188	235 235	235 235	235 235	129 150	0 0	0	0	0	0	0	0	0
62,000	62,000 64,000	0	159	235	235	235	171	0	0	0	0	0	0	0	0
64,000	66,000	0	139	235	235	235	192	0	0	0	0	0	0	0	0
66,000	68,000	ŏ	101	235	235	235	213	3	ŏ	ŏ	ŏ	ŏ	ő	ŏ	ŏ
68,000	70,000	Ō	72	235	235	235	234	24	18	18	18	Ō	Ō	Ō	Ō
70,000	72,000	0	43	235	235	235	235	45	39	39	39	0	0	0	0
72,000	74,000	0	14	235	235	235	235	66	60	60	60	0	0	0	0
74,000	76,000	0	0	235	235	235	235	87	81	81	81	0	0	0	0
76,000	78,000	0	0	235	235	235	235	108	102	102	102	0	0	0	0
78,000	80,000	0	0	217	235	235	235	129	123	123	123	13	0	0	0
80,000 82,000	82,000	0 0	0	188 159	235 235	235 235	235 235	150 171	144 165	144 165	144 165	74 135	0	0	0 0
82,000	84,000 86,000	0	0	130	235	235	235	1/1	185	185	185	135	0	0	0
86,000	88,000	0	0	101	235	235	235	213	207	207	207	207	0	0	Ő
88,000	90,000	ŏ	ŏ	72	235	235	235	234	228	228	228	228	ŏ	ŏ	ŏ
90,000	92,000	õ	õ	43	235	235	235	235	249	249	249	249	õ	õ	õ
92,000	94,000	0	0	14	235	235	235	235	270	270	270	270	40	0	0
94,000	96,000	0	0	0	235	235	235	235	291	291	291	291	101	0	0
96,000	98,000	0	0	0	235	235	235	235	312	312	312	312	162	0	0
98,000	100,000	0	0	0	217	235	235	235	333	333	333	333	223	0	0
100,000	102,000	0	0	0	188	235	235	235	354	354	354	354	284	0	0
102,000	104,000	0	0	0	159 130	235 235	235 235	235 235	375 396	375 396	375 396	375 396	345 396	0 6	0 0
104,000 106,000	106,000 108,000	0	0	0	130	235	235	235	396 417	396 417	396 417	396 417	396 417	67	0
108,000	110,000	0	0	0	72	235	235	235	417	417	417	417	417	128	0
110,000	112,000	0	0	Ő	43	235	235	235	438	459	458	459	459	189	0
112,000	114,000	ŏ	ŏ	ŏ	-5	230	230	230	434	475	475	475	475	246	26
,000	,	•	-	-	-										