



# 2025 Schedule M1MA, Marriage Credit

Your First Name and Initial  Spouse's First Name and Initial		Your Last Name	Your Social S	r Social Security Number			
		Spouse's Last Name	Spouse's So	cial Security Number			
Part	:1		A — Taxpayer	B — Spouse			
	Wages, salaries, tips, and other employee compensation (see inst	tructions) 1					
	Self-employment income (from line 3 of federal Schedule SE, less	•					
	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 than	\$31,000, <b>STOP HERE.</b> You do n	ot qualify)	6			
7	Joint taxable income from line 9 of Form M1. (If less than \$48,000	STOP HERE You do not qualif	5v)	7			
8	If line 6 is less than \$123,000, determine the amount of your cred						
Ü	— <b>Full-year residents:</b> Enter the result here and on line 1 of 5	_					
	Part-year residents and nonresidents: Skip ahead to Part:			<u> </u>			
	If line 6 is \$123,000 or more, continue to Part 2						
	2 — If Line 6 is \$123,000 or More			_			
9	Enter the amount from line 6			9			
10	Value of one-half of the standard deduction for Married Filing Join	ntly		14,950			
11	Subtract line 10 from line 9			11			
12	Using the tax rate schedule for <b>single persons</b> in the M1 instruction	ons, 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, <b>STOP HERE</b> . You do no	ot qualify)	:	15			
16	Using the tax rate schedule for <b>single persons</b> in the Form M1 ins	tructions, compute the tax for t	the amount on line 15	16			
17	Tax from line 10 of Form M1		:	17			
10	Add lines 12 and 16		,	1.0			
19	Subtract line 18 from line 17. If the result is more than \$1,851, en			10			
13	Full-year residents: Enter the result here and on line 1 of Schedul			19			
	Part-year residents and nonresidents: Continue to Part 3.						
	3 — Part-Year Residents and Nonresidents	00 (01 11 11					
20	Part-year residents and nonresidents: Enter the decimal from line	e 30 of Schedule M1NR		20			
21	Multiply line 8 or line 19, whichever is applicable, by line 20. Ente	er the result here and on line 1 of	of Schedule M1C	21			

# 2025 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 \$48,000
- The income of the lesser-earning spouse is at least \$31,000

## **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 41 of that schedule to determine if you need to adjust 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 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

Line 8																
Table for Line 8																
If line 6 is:		and line 7 is at least:														
		\$48,000	68,000	88,000	108,000	128,000	148,000	168,000	188,000	208,000	228,000	248,000	268,000	288,000	308,000	328,000
l at	but	but less than:														
least	less than	\$68,000		108 000	128 000	1/19 000	168 000	188,000	208 000	228,000	248 000	268 000	288 000	308 000	338 000	& Over
least	less triair	300,000	88,000	100,000	120,000	146,000	100,000	100,000	208,000	220,000	246,000	200,000	200,000	300,000	320,000	& Ovei
$\perp$	$\downarrow$															
<b>.</b>	•	your cre	dit amo	unt is:												
424 000	22 222	•			20		0		•	•		•	•	0	•	0
\$31,000 33,000	33,000 35,000	29 58	29 58	29 58	29 58	0	0	0	0	0	0	0	0	0	0	0
35,000	37,000	87	87	87	87	0	0	0	0	0	0	0	0	0	0	0
37,000	39,000	116	116	116	116	32	0	0	Ō	0	0	0	0	0	Ō	0
39,000	41,000	145	145	145	145	82	0	0	0	0	0	0	0	0	0	0
41,000	43,000	151	174	174	174	132	0	0	0	0	0	0	0	0	0	0
43,000	45,000	151	203	203	203	182	0	0	0	0	0	0	0	0	0	0
45,000 47,000	47,000 49,000	151 144	232 254	232 254	232 254	232 254	22 65	0	0	0	0	0	0	0	0	0
49,000	51,000	115	254	254	254	254	86	0	0	0	0	0	0	0	0	0
51,000	53,000	86	254	254	254	254	107	Ö	Ö	Ö	Ö	Ö	Ö	Ö	Ö	Ö
53,000	55,000	57	254	254	254	254	128	0	0	0	0	0	0	0	0	0
55,000	57,000	28	254	254	254	254	149	0	0	0	0	0	0	0	0	0
57,000 59,000	59,000 61,000	0	254 254	254 254	254 254	254 254	170 191	0	0	0	0	0	0	0 0	0	0 0
61.000	63.000	0	234	254	254	254	212	2	0	0	0	0	0	0	0	0
63,000	65,000	0	202	254	254	254	233	23	Ő	Ö	0	Ö	Ő	0	Ö	Ö
65,000	67,000	0	173	254	254	254	254	44	0	0	0	0	0	0	0	0
67,000	69,000	0	144	254	254	254	254	65	0	0	0	0	0	0	0	0
69,000 71,000	71,000 73,000	0	115 86	254 254	254 254	254 254	254 254	86 107	0	0	0	0	0	0	0	0
71,000	75,000	0	57	254 254	254 254	254	254 254	128	11	11	11	5	0	0	0	0
75,000	77,000	0	28	254	254	254	254	149	32	32	32	32	0	0	0	0
77,000	79,000	0	0	254	254	254	254	170	53	53	53	53	0	0	0	0
79,000	81,000	0	0	254	254	254	254	191	74	74	74	74	0	0	0	0
81,000	83,000	0	0	231 202	254	254 254	254	212 233	95	95	95	95	0	0	0	0
83,000 85,000	85,000 87,000	0	0	173	254 254	254	254 254	253 254	116 137	116 137	116 137	116 137	0	0	0	0
87,000	89,000	0	0	144	254	254	254	254	158	158	158	158	32	0	0	0
89,000	91,000	0	0	115	254	254	254	254	179	179	179	179	93	0	0	0
91,000	93,000	0	0	86	254	254	254	254	200	200	200	200	154	0	0	0
93,000	95,000	0	0	57	254	254	254	254	221	221	221	221	215	0	0	0
95,000 97,000	97,000 99,000	0	0 0	28 0	254 254	254 254	254 254	254 254	242 263	242 263	242 263	242 263	242 263	0	0	0
99,000	101,000	0	0	0	254	254	254	254	284	284	284	284	284	0	0	0
101,000	103,000		0	0	231	254	254	254	305	305	305	305	305	59	0	Ö
103,000	105,000		0	Ö	202	254	254	254	326	326	326	326	326	120	0	0
105,000	107,000		0	0	173	254	254	254	347	347	347	347	347	181	0	0
107,000	109,000		0	0	144	254	254	254	347	368	368	368	368	242	0	0
109,000 111,000	111,000 113.000		0	0	115 86	254 254	254 254	254 254	347 347	389 410	389 410	389 410	389 410	303 364	0	0
111,000	115,000		0	0	86 57	254 254	254 254	254 254	347 347	410	410	410	410	425	25	0
115,000	117,000	-	0	0	28	254	254	254	347	452	452	452	452	452	86	0
117,000	119,000		0	0	0	254	254	254	347	473	473	473	473	473	147	0
119,000	121,000		0	0	0	254	254	254	347	494	494	494	494	494	208	0
121,000	123,000	0	0	0	0	230	253	253	346	514	514	514	514	514	268	20