DEPARTMENT OF REVENUE

NEAR FINAL DRAFT — 6/24/26

* 2 5 1 3 8 1 *

2025 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, and other employee compensation *(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 income received from a retirement pension, profit-sharing, stock bonus, or annuity plan *(see instructions)*	3		
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, **STOP HERE.** You do not qualify) 6

7 Joint taxable income from line 9 of Form M1. (If less than $48,000, **STOP HERE**. You do not qualify) 7

8 **If line 6 is less than $123,000**, 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 $123,000 or more, continue to Part 2

Part 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 Jointly 10 14,950

11 Subtract line 10 from line 9 11

12 Using the tax rate 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 rate 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 $1,851, enter $1,851. 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 decimal 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.

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.

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: at least	If line 6 is: but less than	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
		but less than: $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	& Over
		your credit amount is:														
$31,000	33,000	29	29	29	29	0	0	0	0	0	0	0	0	0	0	0
33,000	35,000	58	58	58	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	0	0	0	0	0	0	0	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	151	232	232	232	232	22	0	0	0	0	0	0	0	0	0
47,000	49,000	144	254	254	254	254	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	0	0	0	0	0	0	0	0	0
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	0	254	254	254	254	170	0	0	0	0	0	0	0	0	0
59,000	61,000	0	254	254	254	254	191	0	0	0	0	0	0	0	0	0
61,000	63,000	0	231	254	254	254	212	2	0	0	0	0	0	0	0	0
63,000	65,000	0	202	254	254	254	233	23	0	0	0	0	0	0	0	0
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	0	115	254	254	254	254	86	0	0	0	0	0	0	0	0
71,000	73,000	0	86	254	254	254	254	107	0	0	0	0	0	0	0	0
73,000	75,000	0	57	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	254	254	254	212	95	95	95	95	0	0	0	0
83,000	85,000	0	0	202	254	254	254	233	116	116	116	116	0	0	0	0
85,000	87,000	0	0	173	254	254	254	254	137	137	137	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	0	0	28	254	254	254	254	242	242	242	242	242	0	0	0
97,000	99,000	0	0	0	254	254	254	254	263	263	263	263	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	0	231	254	254	254	305	305	305	305	305	59	0	0
103,000	105,000	0	0	0	202	254	254	254	326	326	326	326	326	120	0	0
105,000	107,000	0	0	0	173	254	254	254	347	347	347	347	347	181	0	0
107,000	109,000	0	0	0	144	254	254	254	347	368	368	368	368	242	0	0
109,000	111,000	0	0	0	115	254	254	254	347	389	389	389	389	303	0	0
111,000	113,000	0	0	0	86	254	254	254	347	410	410	410	410	364	0	0
113,000	115,000	0	0	0	57	254	254	254	347	431	431	431	431	425	25	0
115,000	117,000	0	0	0	28	254	254	254	347	452	452	452	452	452	86	0
117,000	119,000	0	0	0	0	254	254	254	347	473	473	473	473	473	147	0
119,000	121,000	0	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