



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

	A — Taxpayer	B — Spouse
Part 1		
1 Wages, salaries, tips, and other employee compensation (<i>see instructions</i>)	1 _____	_____
2 Self-employment income (<i>from line 3 of federal Schedule SE, less the self-employment tax deduction from line 13 of federal Schedule SE</i>).	2 _____	_____
3 Taxable income received from a retirement pension, profit-sharing, stock bonus, or annuity plan (<i>see instructions</i>)	3 _____	_____
4 Taxable Social Security benefits (<i>see instructions</i>)	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 <u>14,950</u>
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 _____

If line 6 is:		and line 7 is at least:														
at least	but less than	\$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
		\$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													