



2022 Schedule M1MA, Marriage Credit

Your First Name and Initial Spouse's First Name and Initial		Your Last Name	Your Socia	Your Social Security Number			
		Spouse's Last Name	Spouse's S	Social Security Number			
Part	:1		A — Taxpayer	B — Spouse			
1	Wages, salaries, tips, and other employee compensation (see instr	uctions) 1					
2	Self-employment income (from line 3 of federal Schedule SE, less the						
_	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)	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 \$	\$26,000, STOP HERE. You do n	ot qualify)	6			
7	Joint taxable income from line 9 of Form M1. (If less than \$42,000,	STOP HERE. You do not qualif	y)	7			
	If line 6 is less than \$106,000, determine the amount of your credi						
	 Full-year residents: Enter the result here and on line 1 of So 			8			
	— Part-year residents and nonresidents: Skip ahead to Part 3						
	If line 6 is \$106,000 or more, continue to Part 2						
Part	2 — If Line 6 is \$106,000 or More						
	Enter the amount from line 6			9			
10	Value of one-half of the standard deduction for Married Filing Join	tly		1012,900			
11	Subtract line 10 from line 9			. 11			
12	Using the tax rate schedule for single persons in the M1 instruction	ns, 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 no	t qualify)		15			
16	Using the tax rate schedule for single persons in the Form M1 instr	ructions, compute the tax for t	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 \$1,596, ent Full-year residents: Enter the result here and on line 1 of Schedule						
	Part-year residents and nonresidents: Continue to Part 3.						
De ···	2 Doub Voos Double and Norward Land						
	t 3 — Part-Year Residents and Nonresidents Part-year residents and nonresidents: Enter the decimal from line	30 of Schedule M1NR		20			
_5	. a.v. year residents and nonresidents: Effect the decimal from life	55 51 Schedule William					
21	Multiply line 8 or line 19, whichever is applicable, by line 20. Enter	the result here and on line 1 of	of Schedule M1C	21			

Include this schedule when you file Form M1. Keep a copy for your records. 9995

Rev. 1/23

2022 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 \$42,000
- 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.

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:														
II IIIIe o is	».							450.000						
		\$42,000	62,000	82,000	102,000	122,000	142,000	162,000	182,000	202,000	222,000	242,000	262,000	282,000
at	but	but less th		402.000	422.000	4 42 000	462.000	402.000	202.000	222.000	242.000	262.000	202.000	0
least	less than	\$62,000	82,000	102,000	122,000	142,000	162,000	182,000	202,000	222,000	242,000	262,000	282,000	& over
		your credit amount is:												
*	▼	your cre	uit aiiiou	III IS.										
\$26,000	28,000	16	16	16	0	0	0	0	0	0	0	0	0	0
28,000	30,000	45	45	45	7	0	0	0	0	0	0	0	0	0
30,000	32,000	74	74	74	57	0	0	0	0	0	0	0	0	0
32,000	34,000	103	103	103	103	0	0	0	0	0	0	0	0	0
34,000	36,000	132	132	132	132	0	0	0	0	0	0	0	0	0
36,000	38,000	159	161	161	161	0	0	0	0	0	0	0	0	0
38,000	40,000	159	190	190	190	47	0	0	0	0	0	0	0	0
40,000	42,000	158	219	219	219	97	0	0	0	0	0	0	0	0
42,000	44,000	129	219	219	219	118	0	0	0	0	0	0	0	0
44,000	46,000	100	219	219	219	139	0	0	0	0	0	0	0	0
46,000	48,000	71	219	219	219	160	0	0	0	0	0	0	0	0
48,000	50,000	42	219	219	219	181	0	0	0	0	0	0	0	0
50,000	52,000	13	219	219	219	202	0	0	0	0	0	0	0	0
52,000	54,000	0	219	219	219	219	13	0	0	0	0	0	0	0
54,000	56,000	0	219	219	219	219	34	0	0	0	0	0	0	0
56,000	58,000	0	216	219	219	219	55	0	0	0	0	0	0	0
58,000	60,000	0	187	219	219	219	76	0	0	0	0	0	0	0
60,000	62,000	0	158	219 219	219 219	219	97	0 1	0	0 1	0	0	0	0
62,000	64,000	-	129			219	118	22	1	_	-	-	0	
64,000	66,000 68,000	0	100 71	219 219	219 219	219 219	139 160	43	22 43	22 43	0	0 0	0	0
66,000 68,000	70,000	0	42	219	219	219	181	43 64	43 64	43 64	0	0	0	0
70,000	70,000	0	13	219	219	219	202	85	85	85	32	0	0	0
70,000	74,000	0	0	219	219	219	219	106	106	106	93	0	0	0
74,000	76,000	0	Ö	219	219	219	219	127	127	127	127	0	0	0
76,000	78,000	0	0	216	219	219	219	148	148	148	148	0	0	0
78,000	80,000	0	0	187	219	219	219	169	169	169	169	0	0	0
80,000	82,000	0	Ö	158	219	219	219	190	190	190	190	Ö	0	0
82,000	84,000	Ö	ő	129	219	219	219	211	211	211	211	Ö	0	Ö
84,000	86,000	ő	ő	100	219	219	219	232	232	232	232	59	Ö	Ö
86,000	88,000	ő	ŏ	71	219	219	219	253	253	253	253	120	Ö	Ö
88,000	90,000	Ö	Ö	42	219	219	219	274	274	274	274	181	Ö	Õ
90,000	92,000	Ö	Ŏ	13	219	219	219	295	295	295	295	242	Ö	Õ
92,000	94,000	Ö	Ö	0	219	219	219	313	316	316	316	303	Ö	Ö
94,000	96,000	Ö	Ö	Ö	219	219	219	313	337	337	337	337	Ö	Ö
96,000	98,000	Ö	Ö	Ö	216	219	219	313	358	358	358	358	25	Ö
98,000	100,000	Ö	Ō	Ō	187	219	219	313	379	379	379	379	86	Ö
100,000	102,000	0	0	0	158	219	219	313	400	400	400	400	147	0
102,000	104,000	0	0	0	129	219	219	313	421	421	421	421	208	0
104,000	106,000	0	0	0	100	219	219	313	442	442	442	442	269	13