



# 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		and line 7 is at least:														
If line 6 is:		\$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 least		but less than:														
but 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 credit amount 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	8	0	0	0	0	0	0	0	0	0	
38,000	40,000	146	164	164	164	58	0	0	0	0	0	0	0	0	0	
40,000	42,000	146	193	193	193	108	0	0	0	0	0	0	0	0	0	
42,000	44,000	146	222	222	222	158	0	0	0	0	0	0	0	0	0	
44,000	46,000	130	235	235	235	192	0	0	0	0	0	0	0	0	0	
46,000	48,000	101	235	235	235	213	3	0	0	0	0	0	0	0	0	
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	0	217	235	235	235	129	0	0	0	0	0	0	0	0	
60,000	62,000	0	188	235	235	235	150	0	0	0	0	0	0	0	0	
62,000	64,000	0	159	235	235	235	171	0	0	0	0	0	0	0	0	
64,000	66,000	0	130	235	235	235	192	0	0	0	0	0	0	0	0	
66,000	68,000	0	101	235	235	235	213	3	0	0	0	0	0	0	0	
68,000	70,000	0	72	235	235	235	234	24	18	18	18	0	0	0	0	
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	0	0	188	235	235	235	150	144	144	144	74	0	0	0	
82,000	84,000	0	0	159	235	235	235	171	165	165	165	135	0	0	0	
84,000	86,000	0	0	130	235	235	235	192	186	186	186	186	0	0	0	
86,000	88,000	0	0	101	235	235	235	213	207	207	207	207	0	0	0	
88,000	90,000	0	0	72	235	235	235	234	228	228	228	228	0	0	0	
90,000	92,000	0	0	43	235	235	235	235	249	249	249	249	0	0	0	
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	235	235	235	375	375	375	375	345	0	0	
104,000	106,000	0	0	0	130	235	235	235	396	396	396	396	396	6	0	
106,000	108,000	0	0	0	101	235	235	235	417	417	417	417	417	67	0	
108,000	110,000	0	0	0	72	235	235	235	438	438	438	438	438	128	0	
110,000	112,000	0	0	0	43	235	235	235	438	459	459	459	459	189	0	
112,000	114,000	0	0	0	9	230	230	230	434	475	475	475	475	246	26	