16 18 20 22 24 26 28 30

38 40 42 44 46 48 50 52 54 56



78 80

82 84

78 80

2025 Schedule M1QPEN, Qualified Public Pension Subtraction

Before you complete this schedule, read the instructions on the next page.

12	TA	AXPAYER'S IST NAME, IN	TAXPAYER'S LAST NAMEXXXXXX	99999999	9	12
13	You	r First Name and Initial	Last Name	Social Security N	umber	13
П	YΩ	UR PENSION ADMINISTR	PAYER TINXXXXXXXXXXXXXXXXXXXXXXX			
14		r Pension Administrator	Payer TIN (found on federal Form 1099-R)			14
15						15
16						16
17	You may qualify for this subtraction if all of these are true:					17
18	•	You receive payments or survivor ben	efits from a qualified public pension plan			18
19	•	Your payments are taxable on your fe	deral return			19
20	•	Your income is below a certain thresh	old based on your filing status (see the table in the instruction	ons)		20
21	•	Your payments are not based on servi	ice for which Social Security benefits were also earned			21
22						22
	Χ	Qualified Pension Plan: Check this h	oox if you are receiving taxable payments from a qualified pu	hlic nension nla	n	
23	2.5	listed in the instructions	you are receiving taxable payments nom a qualified pa	bile perision plu	"	23
24		listed iii the histractions				24
25						25
26	Me	mbership Type: Check the boxes that	apply to your pension plan membership (see instructions):			26
27	\bot					27
28	X	Basic Member: You were a basic me	ember of the pension plan			28
29						29
30	X	Coordinated Member: You were a d	coordinated member of the pension plan			30
31						31
32	X	Basic to Coordinated Member Conv	version: You were a basic member of the pension plan who v	was converted to	o a	32
П	Ħ	coordinated member during your service				
33	+	coordinated interior during your se	19100			33
34	-					34
35		lici la li a				35
36	Qι	ualified Public Pension Plar				36
37					1001555	37
38	1	Enter your total qualified public pension	plan payments included in adjusted gross income	1■	12345678	38
39						39
40	2	Enter \$13,540 (\$27,080 if Married Filing	Jointly or Qualifying Surviving Spouse)	2 ■	12345678	40
41						41
42	3	Enter the lesser of line 1 or line 2		3 ■	12345678	42
43						43
44	4	Enter your adjusted gross income (see in	estructions)	4	12345678	44
45	П	zinte. your adjusted gross intollie (see iii				15
	5	Enter the amount for your filing status:		5 🔳	12345678	46
46	- 3		C	3		-40
47	++	Married Filing Jointly or Qualifying Survi	ving Spouse: \$108,320			4/
48	++	Single or Head of Household: \$84,490				48
49		Married Filing Separately: \$54,160				49
50	+	If line 4 is less than or equal to line 5, sk	(ip lines 6 through 9 and enter the amount from line 3 on line 10.			50
51						51
52	6	Subtract line 5 from line 4		6 ■	12345678	52
53	4					53
54	7	Divide line 6 by 2,000. Round up to the r	nearest whole number	7 ■	12345678	54
55						55
56	8	Multiply line 7 by 10% (.1). Enter the res	ult as a decimal	8■ 1	.12345	56
57						57
58	9	Multiply line 8 by line 3		9 ■	12345678	58
			result here and on line 29 of Schedule M1M			
59	10			40=	12345678	59 60
60	+	(if zero or less, enter 0. You do not qualif	ry for this subtraction)	10 ■	12010070	
61	+					61
62	+		0005			62
63		<u> </u>	9995			63

10 12 14 16 18 20 22 24 26 28 30 32 34 36 38 40 42 44 46 48 50 52 54 56 58 60 62 64 66 68 70 72 74 76