



2025 Schedule M1QPEN, Qualified Public Pension Subtraction

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

TAXPAYER'S 1ST NAME, IN Your First Name and Initial	TAXPAYER'S LAST NAMEXXXXXX Last Name	999999999 Social Security Number
YOUR PENSION ADMINISTRATOR Your Pension Administrator	PAYER TINXXXXXXXXXXXXXXXXXXXXXXX Payer TIN (found on federal Form 1099-R)	

You may qualify for this subtraction if all of these are true:

- You receive payments or survivor benefits from a qualified public pension plan
- Your payments are taxable on your federal return
- Your income is below a certain threshold based on your filing status (see the table in the instructions)
- Your payments are not based on service for which Social Security benefits were also earned

☒ **Qualified Pension Plan:** Check this box if you are receiving taxable payments from a qualified public pension plan listed in the instructions

Membership Type: Check the boxes that apply to your pension plan membership (see instructions):

☒ **Basic Member:** You were a basic member of the pension plan

☒ **Coordinated Member:** You were a coordinated member of the pension plan

☒ **Basic to Coordinated Member Conversion:** You were a basic member of the pension plan who was converted to a coordinated member during your service

Qualified Public Pension Plan

1	Enter your total qualified public pension plan payments included in adjusted gross income	1	12345678
2	Enter \$13,540 (\$27,080 if Married Filing Jointly or Qualifying Surviving Spouse)	2	12345678
3	Enter the lesser of line 1 or line 2	3	12345678
4	Enter your adjusted gross income (see instructions)	4	12345678
5	Enter the amount for your filing status: Married Filing Jointly or Qualifying Surviving Spouse: \$108,320 Single or Head of Household: \$84,490 Married Filing Separately: \$54,160 If line 4 is less than or equal to line 5, skip lines 6 through 9 and enter the amount from line 3 on line 10.	5	12345678
6	Subtract line 5 from line 4	6	12345678
7	Divide line 6 by 2,000. Round up to the nearest whole number	7	12345678
8	Multiply line 7 by 10% (.1). Enter the result as a decimal	8	1.12345
9	Multiply line 8 by line 3	9	12345678
10	Subtract line 9 from line 3 and enter the result here and on line 29 of Schedule M1M (if zero or less, enter 0. You do not qualify for this subtraction)	10	12345678