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FINAL DRAFT — 10/15/25



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2025 Schedule M1R, Age 65 or Older/Disabled Subtraction

32 34 36

Before you complete this schedule, read the instructions on the back to see if you are eligible for this subtraction. Review the income limitations based on your filing status from the table in the instructions before claiming this subtraction. If you are married and filing separate federal income tax returns, you are not eligible for this subtraction unless you and your spouse lived apart for all of 2025.

38 40 42 44 46

48 50 52 54

58 60

13									13
14	YOUR FIRST NAME, INITXXXXXX LAST NAMEXXXXXXXXXXXXXXXXXXX						999999999		
15	Your F	r First Name and Initial Last Name					Social Security Number		
16	Ш							Round amounts t	to the 16
17	Ш							nearest whole do	ollar. 17
18	1	If you are married and filing a joint federal in	come tax re	turn, enter	\$12,000. If you				18
19	Ш	are single, enter \$9,600. If you are married a					1	123456	578 ₁₉
20	2	If you (or your spouse if filing a joint return) are 65 or older, enter 0. If you (and your							
21	Ш	spouse if filing a joint return) are under age 6	5, enter yοι	ur disability	pensions and				21
22	Ш	insurance payments included on line 1z of fed	deral Form 1	1040 or 10	40-SR		2	123456	578 ₂₂
23	3	3 If you (or your spouse if filing a joint return) are 65 or older, enter the amount							23
24	Ш	from line 1 above. If you (and your spouse if filing a joint return) are younger							24
25	Ш	than 65, enter the amount from line 1 or line	2, whicheve	er is less .			3	123456	578 ₂₅
26	4	Any pension, annuity, or disability benefit inc	luded on lin	e 13b of fe	ederal Schedule R.				26
27	Ш	If you did not complete Schedule R, enter 0 .					4	123456	578 ₂₇
28	Ш								28
29	5	a Social Security benefits (from your Forms	SSA-1099)		5a	123	345678		29
30									30
31		b Taxable Social Security benefits (see instru	uctions)		5 b	123	345678		31
32									32
33	Ш	Nontaxable Social Security benefits (subtract	line 5b fron	n line 5a)			5	123456	
34	Ш			,,,,,,					34
35	6	a Social Security equivalent benefit portion	of Tier 1 pa	aid by the					35
36		Railroad Retirement Board (from your Fo	1 1 1 1 1 1		6a	123	845678		36
37	Ш	b Railroad Retirement Board benefits (inclu		1 1 1 1					37
38	Ш	and 5b of federal Form 1040 or 1040-SR)		70	6b	123	845678		38
39	Ш	and 35 of federal 7 of 11 10 of 10 of 10 of							39
40	Ш	Total Railroad Retirement Board benefits rece	eived (add li	ines 6a ana	(6h)		6	123456	
41	Ш	Total Namoda Netherneth Board Bellems reco	ivca įaaa ii	nes ou una	, 00)				41
42	7	Add lines 4, 5, and 6					7	123456	
43	1	Add IIIIes 4, 5, and 0							43
44	0	Subtract line 7 from line 3. If zero or less, STC	D HEDE Voi	u do not au	ualify for this subtracti	on	8	123456	
45	0	Subtract line / Hom line 3. If zero of less, 310	P HERE. 10	u uo not qt	dailiy for this subtracti	011	0	120100	45
46	9	a Federal adjusted gross income (see instru	otions)		9a	123	345678		45
47	9	a Federal adjusted gross income (see instru	ctions)		9 d				40
48		b Railroad Retirement Board benefits (incl.	an line Ch a	ffod Form	1040 or 1040 CDlos	123	345678		47
49	++	b Railroad Retirement Board benefits (Inci.	on line 6b o	j jea. Form	1 1040 OF 1040-SK)9 b				48
	++			11.4.11				123456	78 50
50	++	Subtract line 9b from line 9a. If you received a	a iump-sum	aistributio	in, see instructions		9	123130	
51	10			41-1			10	123456	51
52	10	Amount from the instructions for line 10 (on	тпе раск ој	tnis scheau	iie)		10	123430	
53	11	Subtract line 10 from line 0 //f - are and -	tor 0 cm lin -	. 11 1	2 and as to line 121		11	123456	53
54	111	Subtract line 10 from line 9 (if zero or less, en	ter o on line	s 11 ana 1.	∠ unu yo to iine 13)		11	123730	
55	12	Multiply lips 44 by E007 (E0)					4.0	123456	55
56	12	Multiply line 11 by 50% (.50)	14 1-			++	12	120100	
57	13	Subtract line 12 from line 8 and enter the res			or Schedule M1M.			123456	57 8 50
58	+++	(if zero or less, enter 0. You do not qualify for	tnis subtrac	πon)		++++++++	13	123430	
59	V		D04						59
60	YOU	must include this schedule with your For	m IVI1.						60
61	\perp								61

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12 14 16 18 20 22 24 26 28 30 32 34 36 38 40