



2026 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

SPOUSES' 1ST NAME, IN

Spouse's First Name and Initial

YOUR PENSION ADMINISTRATOR

Your Pension Administrator

SPOUSE PENSION ADMINISTRATOR

Spouse's Pension Administrator

TAXPAYER'S LAST NAMEXXXXXX

Last Name

SPOUSE'S LAST NAMEXXXXXX

Last Name

PAYER TINXXXXXXXXXX

Payer TIN (from federal Form 1099-R)

SPOUSE TINXXXXXXXXXX

Spouse TIN (from federal Form 1099-R)

OCCUPATION WHILE

Occupation While Employed

OCCUPATION WHILE

Occupation While Employed

999999999

Social Security Number

999999999

Social Security Number

XXXX

First Year of Service

XXXX

First Year of Service

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

- You receive payments or survivor benefits from a qualified public pension plan (see instructions)
- 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):

You Spouse

☒ ☒ **Basic Member:** You contributed to the pension without contributing to Social Security at the same time (see instructions)

☒ ☒ **Coordinated Member:** You contributed to your pension and Social Security at the same time

☒ ☒ **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 \$13,850 (\$27,690 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: 5 ■ 12345678

Married Filing Jointly or Qualifying Surviving Spouse: \$110,780

Single or Head of Household: \$86,410

Married Filing Separately: \$55,390

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.

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% (0.10). 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 31 of Schedule M1M (if zero or less, enter 0. You do not qualify for this subtraction) 10 ■ 12345678

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