



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	TAXPAYER'S LAST NAMEXXXXXX Last Name	999999999 Social Security Number
SPOUSES' 1ST NAME, IN Spouse's First Name and Initial	SPOUSE'S LAST NAMEXXXXXX Last Name	999999999 Social Security Number
YOUR PENSION ADMINISTR Your Pension Administrator	PAYER TINXXXXXXXXXX Payer TIN (from federal Form 1099-R)	XXXX First Year of Service
SPOUSE PENSION ADMINIS Spouse's Pension Administrator	SPOUSE TINXXXXXXXXXX Payer TIN (from federal Form 1099-R)	XXXX First Year of Service
	OCCUPATION WHILE Occupation While Employed	
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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 (<i>see instructions</i>)	4 ■	12345678
5	Enter the amount for your filing status: 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.	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% (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