2017 PIT-1 NEW MEXICO PERSONAL INCOME TAX RETURN

For the year January 1 - December 31, 2017

or fiscal year beginning F.1 _____ ending F.2 _____

If amending use Form 2017 PIT-X.

1a Print your name (first, middle, last)	1b SOCIAL SECURITY NUMBER 1c Blind 1d Age 65 or over 1e Residency status 1f Taxpayer's date of birth
2a Print your spouse's name (first, middle, last). If married filing separately, include spouse.	2b 2c Blind 2d Age 65 or over 2e Residency status 2f Spouse's date of birth

3a ☐ If the address is new or changed, mark this box.

3b Mailing Address (Number and street)

3c City   State   Postal/ZIP Code

3d If foreign address, enter country   Foreign province and/or state

4. If a deceased taxpayer's refund must be made payable to a person other than the taxpayer or spouse named on this return, enter **below** the name and social security number of that person. You must also attach Form RPD-41083. ↓

If taxpayer or spouse died before this return is filed, enter date of death. →

4c Taxpayer's date of death

4d Spouse's date of death

4a Name

4b SSN

Residency status: For taxpayer and spouse (1e and 2e), enter:
R if RESIDENT
N if NON-RESIDENT
F if FIRST-YEAR RES.
P if PART-YEAR RES.

5. ☐ **EXEMPTIONS.** Number of Qualified Exemptions. If you are a dependent of another taxpayer, enter 00.

EXTENSION OF TIME TO FILE.

6a ☐ If you have a federal or state extension, mark the box and enter the extension date.   6b ☐

8. DEPENDENTS. As listed on your federal return.
(You must report the first 5 dependents in this table and additional dependents on Schedule PIT-S.)

Column 1 First name Last name	Column 2 Dependent's SSN	Column 3 Date of birth (MM/DD/CCYY)

7. FILING STATUS. Mark only one box.

☐ (1) Single

☐ (2) Married filing jointly

☐ (3) Married filing separately (Enter spouse's name and social security number in 2a and 2b.)

☐ (4) Head of household (Enter name of person qualifying you as head of household if that person is not counted as a qualified exemption on your federal return.)

(4a) _____

☐ (5) Qualifying widow(er) with dependent child

9. **FEDERAL ADJUSTED GROSS INCOME.** (from federal Form 1040, line 38; Form 1040A, line 22 or Form 1040EZ, line 4) .... 9 ☐

10. If you itemized your federal deduction amount, enter the amount of state and local tax deduction claimed on federal Form 1040, Schedule A, line 5. See the worksheet in the instructions .... **+** 10 ☐

11. Total Additions to federal adjusted gross income (PIT-ADJ, line 5). **Attach PIT-ADJ** .... **+** 11 ☐

12. Federal standard or itemized deduction amount (from federal Form 1040, line 40; Form 1040A, line 24; or Form 1040EZ, line 5) .... **-** 12 ☐

12a. If you **itemized,** mark the box .... 12a ☐

13. Federal exemption amount (from federal Form 1040, line 42; Form 1040A, line 26; or if you filed Form 1040EZ, leave blank) .... **-** 13 ☐

14. New Mexico low- and middle-income tax exemption. See PIT-1 instructions .... **-** 14 ☐

15. Total Deductions and Exemptions from federal income (PIT-ADJ, line 22). **Attach PIT-ADJ** .... **-** 15 ☐

16. Medical care expense deduction. See PIT-1 instructions .... **-** 16 ☐

You must complete both lines 16 and 16a or the deduction will be denied.

16a. Unreimbursed and uncompensated medical care expenses .... 16a ☐

17. **NEW MEXICO TAXABLE INCOME.** Add lines 9, 10 and 11, then subtract lines 12, 13, 14, 15 and 16 .... **=** 17 ☐
Cannot be less than zero.

18. New Mexico tax on amount on line 17 or from PIT-B, line 14 .... 18 ☐

18a. From Rate Table = **R**. From PIT-B, line 14 = **B**. .... 18a ☐

19. Additional amount for tax on lump-sum distributions. See PIT-1 instructions .... **+** 19 ☐

20. Credit for taxes paid to another state. You must have been a New Mexico resident during all or part of the year. **Include a copy of other state's return**. See PIT-1 instructions .... **-** 20 ☐

21. Business-related income tax credits applied, from Schedule PIT-CR, line A. **Attach PIT-CR** .... **-** 21 ☐

22. **NET NEW MEXICO INCOME TAX.** Add lines 18 and 19, then subtract lines 20 and 21. Cannot be less than zero .... **=** 22 ☐

Electronic filers: If you file your New Mexico Personal Income Tax return online and also pay tax due online, your due date is April 30, 2018. All others must file by April 17, 2018. See PIT-1 instructions for details.

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NEW MEXICO PERSONAL INCOME TAX RETURN

YOUR SOCIAL SECURITY NUMBER

THIS BOX IS INTENTIONALLY LEFT BLANK

Do not submit a **photocopy** of this form to the Department. Submit only original forms and keep a copy for your records.

If submitting this return by mail, send to:
New Mexico Taxation and Revenue Department
P. O. Box 25122
Santa Fe, New Mexico 87504-5122

23. The amount on line 22 from page 1	23	
24. Total claimed on rebate and credit schedule (PIT-RC, line 25). **Attach PIT-RC**	24	
25. Working families tax credit. (You must complete both lines 25 and 25a or the deduction will be denied.) +	25	
25a. The amount of federal earned income credit (EIC) reported on your 2017 federal income tax return......... 25a		
26. Refundable business-related income tax credits from Schedule PIT-CR, line B. Attach PIT-CR +	26	
27. New Mexico income tax withheld. **Attach annual statements of income and withholding** +	27	
28. New Mexico income tax withheld from oil and gas proceeds. **Attach 1099-Misc or RPD-41285** +	28	
29. New Mexico income tax withheld from a pass-through entity. **Attach 1099-Misc or RPD-41359** +	29	
30. 2017 estimated income tax payments. See PIT-1 instructions +	30	
31. Other Payments +	31	
32. TOTAL PAYMENTS AND CREDITS. Add lines 24 through 31 =	**32**	

33. TAX DUE. If line 23 is **greater than** line 32, enter the difference here.	**33**	
34. Penalty on underpayment of estimated tax. If you want penalty computed for you, leave blank. +	34	
35. Special method allowed for calculation of underpayment of estimated tax penalty. If you owe penalty on underpayment of estimated tax and you qualify, enter 1, 2, 3, 4, or 5 in the box. **Attach RPD-41272**	35.	
36. Penalty. See PIT-1 instructions. If you want penalty computed for you, leave blank +	36	
37. Interest. See PIT-1 instructions. If you want interest computed for you, leave blank +	37	
38. TAX, PENALTY, AND INTEREST DUE. Add lines 33, 34, 36, and 37 =	**38**	

39. **OVERPAYMENT.** If line 23 is **less than** line 32, enter the difference here.	39	
40. Refund voluntary contributions (PIT-D, line 17). **Attach PIT-D** -	40	
41. Amount from line 39 you want **applied to your 2018 Estimated Tax** -	41	
42. AMOUNT TO BE REFUNDED TO YOU. Line 39 minus lines 40 and 41 =	**42**	

!! REFUND EXPRESS !! HAVE IT DIRECTLY DEPOSITED! SEE INSTRUCTIONS AND COMPLETE ALL QUESTIONS IN THIS BLOCK.

RE.1 Routing number:

RE.2 Account number:

RE.3 Type: Choose one. Mark **X** by your choice.
Checking
Savings

REQUIRED: You must answer this question.
WILL THIS REFUND GO TO OR THROUGH AN ACCOUNT LOCATED OUTSIDE THE UNITED STATES? If yes, you may not use this refund delivery option. See instructions.

RE.4   YES ☐   NO ☐

I declare I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Your signature   Date

REQUIRED: DRIVER'S LICENSE, STATE ID No. or "NONE"   State   Expiration Date

Spouse's signature   Date

REQUIRED: SPOUSE'S DRIVER'S LICENSE, STATE ID No. or "NONE"   State   Expiration Date

(If filing jointly, BOTH must sign even if only one had income.)

Taxpayer's phone number _____
Taxpayer's email address _____

Paid preparer's use only:

Signature of preparer   Date

P.1 Firm's name (or yours, if self-employed)
P.2 NM CRS identification number _____
P.3 Preparer's PTIN _____
P.4 FEIN _____
P.5 Preparer's phone number _____

P.6 ☐ Mark this box if Form RPD-41338 is on file for this taxpayer. See PIT-1 instructions.