



# 2011 New Mexico Personal Income Tax (PIT) Form Packet

P.O. Box 25122, Santa Fe, New Mexico 87504-5122

New Mexico  
Taxation and Revenue Department

## NOTE: ELECTRONIC FILERS

For the 2011 tax year: **BOTH FILE AND PAY**  
your New Mexico Personal Income Tax on the Internet to  
**EXTEND YOUR DUE DATE** to April 30, 2012.

Taxpayers who do not both file and pay electronically  
**MUST FILE BY APRIL 17, 2012.**

## Your Internet Services

- ◆ **Where's my Refund** - The status of your refund is available electronically through the Department's web site, at [www.tax.newmexico.gov](http://www.tax.newmexico.gov). Select "Online Services" and follow the links to Taxpayer Access Point (TAP). You will need your social security number and the amount of refund due.
- ◆ **Electronic Filing** - The Department encourages all taxpayers to file electronically whenever possible. Electronic filing is safe and secure and provides the fastest service for a refund due. Access our web site to file over the Internet at no charge (except for payments made by credit card), or file electronically through your tax preparer or approved software on a personal computer. **See Page 5** of the instructions for electronic filing methods, or visit the Department web site, [www.tax.newmexico.gov](http://www.tax.newmexico.gov). Click on "Online Services" and follow the links to Personal Income Tax E-filing.
- ◆ **Direct Deposit** - Taxpayers due a refund may have their refunds deposited directly into their bank accounts through "Refund Express." **See Page 28.**
- ◆ **Pay via credit card or electronic check** - Taxpayers may pay taxes over the Internet with Visa, MasterCard, American Express or Discover cards. A 2.49% convenience fee calculated on the amount of the transaction covers costs that the companies bill the state when you use your card. **You may also pay by electronic check at no charge.** An electronic check authorizes TRD to debit your checking account in the amount and on the date you specify. **See Page 11.**
- ◆ **Download forms, publications and brochures or ask a question** - Taxpayers may access forms, publications and brochures from our web site. You can ask questions about your New Mexico tax return by using the e-mail address [TRD-TaxReturnHelp@state.nm.us](mailto:TRD-TaxReturnHelp@state.nm.us), or ask general questions about New Mexico taxes using the e-mail address [policy.office@state.nm.us](mailto:policy.office@state.nm.us).
- ◆ **New Mexico Taxpayer Access Point: TAP is a secure resource that allows taxpayers to check the status of tax accounts online, make payments, and change their address.** Access our web site and select the Taxpayer Access Point (TAP) link. This resource is currently available for the following tax programs: Personal Income Tax (PIT), Corporate Income and Franchise Tax (CIT), Pass Through Entity (PTE), S Corporate Income and Franchise Tax (S-Corp), Combined Reporting System (CRS), E911 Services Surcharge (911), Combined Fuel Tax (CFT), Cigarette Tax (CIG), Fiduciary Income Tax (FID), Bingo and Raffle Tax (BRT), Conservation Tax (CNS), Gaming Operator Tax (GMO), Gaming MFG and Distributor Tax (GMD), Water Conservation Fee (H2O), OGP Withholding Tax (OGP), Local Liquor Excise Tax (LLQ), Liquor Excise Tax (LIQ), Resource Excise Tax (RES), Severance Tax (SEV), Alternative Fuels Excise Tax (AFD), Tobacco Products Tax (TPT), Telecommunications Relay Service Surcharge (TRS), Weight Distance Tax (WDT), and Workers' Compensation Fee (WKC). **The status of your refund is available through the "Where is my Refund" link** -- for PIT, CIT, S-Corp and CRS tax programs. You will need your social security number (SSN), Federal Employer Identification Number (FEIN), or CRS Identification number and the amount of refund due.

For a **Faster Refund** file on the Internet

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**Local Taxation and Revenue Department Offices:** Local tax offices can provide full service and information about New Mexico's taxes, programs and forms, as well as specific information about your filing situation. If you have questions or require additional information, you may contact your local Taxation and Revenue Department Office.

**ALBUQUERQUE:**

Taxation & Revenue Department  
Bank of the West Building  
5301 Central Ave., NE  
P.O. Box 8485  
Albuquerque, NM 87198-8485  
Telephone: **(505) 841-6200**

**FARMINGTON:**

Taxation & Revenue Department  
3501 E. Main Street, Suite N  
P.O. Box 479  
Farmington, NM 87499-0479  
Telephone: **(505) 325-5049**

**LAS CRUCES:**

Taxation & Revenue Department  
2540 S. El Paseo, Bldg. # 2  
P.O. Box 607  
Las Cruces, NM 88004-0607  
Telephone: **(575) 524-6225**

**ROSWELL:**

Taxation & Revenue Department  
400 North Pennsylvania, Suite 200  
P.O. Box 1557  
Roswell, NM 88202-1557  
Telephone: **(575) 624-6065**

**SANTA FE:**

Taxation & Revenue Department  
1200 South St. Francis Drive  
P.O. Box 5374  
Santa Fe, NM 87502-5374  
Telephone: **(505) 827-0951**

**Main switchboard (Santa Fe): (505) 827-0700**

**NEW MEXICO GROSS RECEIPTS TAX**

**IF YOU ARE SELF-EMPLOYED, RUN A BUSINESS OUT OF YOUR HOME , OR WORK FOR SOMEONE ELSE BUT DO NOT HAVE WAGE TAXES WITHHELD, you may be required to register with the Department for gross receipts tax. Businesses that sell or lease goods and other tangible property or perform services in New Mexico may be subject to New Mexico gross receipts tax. All businesses having a gross receipts tax reporting obligation must register with the New Mexico Taxation and Revenue Department to obtain a tax identification number, tax reporting forms and instructions. For more information please contact your local Taxation and Revenue Office.**

**Forms, instructions and general information brochures are available on the Department's Internet home page.**

**Our address is:**

**[www.tax.newmexico.gov](http://www.tax.newmexico.gov)**

**For a *Faster Refund* file on the Internet**

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## Changes Affecting 2011 Personal Income Tax Forms

- ◆ You are no longer required to attach federal Form(s) 8886, *Reportable Transaction Disclosure Statement*, to your state return, or indicate the federal requirement to file Form 8886 on the state return.
- ◆ The 2011 federal standard deduction cannot be increased by a federal net disaster loss or a new motor vehicle state or local sales or excise tax paid deduction. The indicator on the state form has been removed.
- ◆ You are required to report tax withheld from a pass-through entity separately from other types of tax withheld. See line 25, Form PIT-1.
- ◆ ***A deduction may be taken for a refund of state and local income and sales taxes required to be included in federal adjusted gross income on the 2011 federal Form 1040.*** See line 20, Schedule PIT-ADJ.
- ◆ The *Credit for Welfare-to-Work Program* is no longer available.
- ◆ A new Agricultural Biomass Tax Credit is available for a taxpayer who transports agricultural biomass from the taxpayer's dairy or feedlot to a facility that uses agricultural biomass to generate electricity or make biocrude or other liquid or gaseous fuel for commercial use. See line 17, Schedule PIT-CR.
- ◆ Approved film production tax credits applied to the tax due is claimed on Schedule PIT-CR.
- ◆ For tax years beginning on or after January 1, 2012, the penalty for underpayment of estimated tax is not applied if the difference between the tax for the current year less amounts withheld is under \$1,000.

For a complete list of tax law changes enacted during 2011, see Publication B-100.23, *2011 Legislative Summary*.

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## Important Changes Affecting Refund Express - Direct Deposit

- ◆ **A direct deposit of your refund, "Refund Express", may not be made to a bank account located at a financial institution outside the territorial jurisdiction of the United States.**

In order to comply with new federal banking rules, anyone wishing to have their refund directly deposited into their account must answer an additional question when completing the Refund Express portion of your return. If you do not answer the question your refund will be mailed to you in the form of a paper check. If you answer the question incorrectly, your refund may be delayed, rejected or frozen by the National Automated Clearing House Association (NACHA) or the Office of Foreign Assets Control (OFAC). The question will ask whether the refund will go to or through an account located outside the United States. The question also warns you that if the answer is "yes", you should not choose the Refund Express option for delivering your refund. Your options are to use a different bank account or to leave the Refund Express portion of your return blank and a paper check will be mailed to the address on the return. See the instructions for more details.

A financial institution is located within the territorial jurisdiction of the United States if it is:

- Located within the United States;
- Located on a United States military base; or
- Located in American Samoa, Guam, the Northern Mariana Islands, Puerto Rico or the U.S. Virgin Islands

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## Privacy Notification

The New Mexico Taxation and Revenue Department requires taxpayers to furnish social security numbers as a means of taxpayer identification. All information supplied electronically by taxpayers is protected using encryption and fire walls. Taxpayer information on returns is protected in accordance with the confidentiality provisions of the Tax Administration Act (Section 7-1-8, NMSA 1978).

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## Tax Rebates and Credits Available to Qualifying Low-income Filers

Taxpayers not required to file a federal tax return with the IRS also are not required to file a New Mexico Personal Income Tax return, BUT they may want to do so to claim certain rebates and credits for low-income filers. You may also want to review Schedule PIT-RC and instructions to determine whether you qualify for *any* of the low-income rebates and credits that may be claimed on that schedule. You may also refer to Brochure #2, *Tax Information for New Mexico's Low-Income Filers*, on the Department web page, [www.tax.newmexico.gov](http://www.tax.newmexico.gov). Search for Brochure #2.

- ◆ **Earned Income Tax Credit (EITC)** - You may be eligible for an Earned Income Tax Credit (EITC) from the Internal Revenue Service (IRS) if you are a low-income working individual or family. The EITC reduces your federal tax and may result in a refund from the IRS. To see if you may claim the credit, read the rules in the federal 1040, 1040A, and 1040EZ tax packages or see IRS Publication 596. You may also read about the EITC on the IRS web site at [www.irs.gov](http://www.irs.gov) and download the publication there.
- ◆ **Working Families Tax Credit** - A resident who was a New Mexico resident during any part of 2011 and who files a New Mexico personal income tax return may claim a credit in an amount equal to ten percent of the Federal EITC for which that individual is eligible for the same tax year. An individual who qualifies for the working families tax credit may receive a refund if the credit exceeds the income tax liability for the tax year of the claim.
- ◆ **Low-Income Comprehensive Tax Rebate** - Residents of New Mexico who have been physically present in New Mexico for at least six months during the 2011 tax year and whose modified gross income is \$22,000 or less may claim the low-income comprehensive tax rebate. NOTE: You cannot claim this rebate if you were eligible to be claimed as a dependent of another taxpayer for 2011, or you were an inmate of a public institution for more than six months during 2011.
- ◆ **Low- and Middle-Income Tax Deduction** - A personal income tax exemption is offered for low- and middle-income taxpayers. The maximum is \$2,500 for each person claimed as an exemption. The amount varies according to filing status and federal adjusted gross income. Single persons qualify for the exemption when federal adjusted gross income is \$36,667 or less; married persons filing joint returns, surviving spouses and head of household filers qualify when federal adjusted gross income is \$55,000 or less, and married persons filing separate qualify when federal adjusted gross income is \$27,500 or less.
- ◆ **Child Day Care Credit** - New Mexico residents who have a modified gross income of \$30,160 or less, may claim a credit (which may not exceed \$1,200) for expenses for dependent child day care necessary to enable gainful employment. The claimant, and spouse if applicable, must be gainfully employed for that part of the tax year for which the credit is claimed, not be a recipient of public assistance under the Temporary Assistance for Needy Families program (TANF), the New Mexico Works Act or similar program for that part of the tax year for which the credit is claimed, and not have been reimbursed or compensated for the expenses in any way. Other restrictions apply to both the claimant and the caregiver. See the instructions.
- ◆ **Property Tax Rebate** - New Mexico residents age 65 and older, who have a modified gross income of \$16,000 or less, may qualify for the property tax rebate. The property tax rebate helps with tax billed or rent paid on your principal place of residence. The property tax rebate may not exceed \$250 (\$125 for a married taxpayer filing a separate return). The taxpayer must be physically present in New Mexico for at least 6 months during 2011, and neither eligible to be claimed, nor actually claimed, as a dependent of another taxpayer for 2011, and was not an inmate for more than 6 months during 2011.
- ◆ **Property Tax Rebate for Low-Income Residents of Los Alamos or Santa Fe Counties** - A resident whose principal place of residence is in Los Alamos or Santa Fe County only; has a modified gross income of \$24,000 or less; was a resident of New Mexico during 2011; was physically present in New Mexico for at least 6 months during 2011; is neither eligible to be claimed, nor actually claimed, as a dependent of another taxpayer for 2011; and was not an inmate of a public institution for more than 6 months during 2011, may qualify for this rebate. NOTE: The property tax rebate may not exceed \$350 (\$175 for a married taxpayer filing a separate return).



# Many Happy Returns when you E-File Your Taxes!

[www.tax.newmexico.gov](http://www.tax.newmexico.gov)

Fast . . . Easy . . . Secure!

**A MESSAGE FROM CABINET SECRETARY DEMESIA PADILLA, NEW MEXICO DEPARTMENT OF  
TAXATION AND REVENUE:**

I want to encourage all New Mexicans to file their tax returns online-not only will you receive your refund check faster (usually within two weeks) —we can also deposit your refund check directly into your personal checking or savings account. E-filing is fast and secure. If speed and convenience isn't enough, you have until April 30, 2012 to e-file your tax return when you also electronically pay your tax. Take advantage of this free and easy service and file your taxes online today by logging on to our web site at [www.tax.newmexico.gov](http://www.tax.newmexico.gov).

If you don't have access to a home computer or need help filing your tax return, please visit your local Taxation and Revenue office.

MANY HAPPY RETURNS!

**TAXATION AND REVENUE DEPARTMENT  
P.O. BOX 25122  
Santa Fe, NM 87504-5122**

**PRSRT STD  
U.S. POSTAGE  
PAID  
State of New Mexico**

# GENERAL INFORMATION

## WHO MUST FILE

New Mexico's law says every person:

- who is a New Mexico resident or has income from New Mexico sources, and
  - who is required to file a federal income tax return,
- must file a personal income tax return in New Mexico.

### New Mexico Residents

If you are a New Mexico resident, you must file a New Mexico return if you meet any of the following conditions:

- You have to file a federal return.
- You want to claim a refund of any New Mexico state income tax withheld from your pay.
- You want to claim any New Mexico rebates or credits.

### Non-residents

Non-residents, including foreign nationals and persons who reside in states that do not have income taxes must file here when they have a federal filing requirement and have income from any New Mexico source whatsoever.

### Military Servicemembers

If you are a member of the United States armed forces, were a resident of New Mexico at the time of enlistment, and have not changed your legal residence for purposes of withholding state income tax from military pay, the amount of your military pay that is subject to federal income tax is also subject to New Mexico income tax. You are required to file a resident return and claim a deduction for military active duty pay included in federal adjusted gross income.

You are still a New Mexico resident if your permanent home (domicile) was in New Mexico when you entered the military, and you kept New Mexico as your legal residence for state withholding tax purposes. File a New Mexico resident return even if you are presently serving outside New Mexico.

Your military pay is not subject to New Mexico income tax if your permanent home (domicile) was in New Mexico when you entered the military, but you have established domicile in another state and changed your legal residence for withholding state income tax.

Military pay of an enrolled member of an Indian nation, tribe or pueblo is exempt when the servicemember's home of record is on the lands of that Indian nation, tribe or pueblo and the legal residence for state withholding tax purposes has not been changed.

### Military Servicemember's Spouse

Beginning with the tax year 2009, the Military Spouses Residency Relief Act allows a military servicemember's spouse, who moves to a state solely to be with their spouse who is in that state because of military orders, to keep the residency status of their state of domicile and allocate their non-military wages, salaries, tips and other income from services performed, to their state of residence, even if it was earned in another state.

Certain restrictions apply:

- The servicemember must have declared "legal residence for purposes of withholding state income taxes from military pay" in the other state.
- The servicemember must be in the state in compliance with military orders.
- The servicemember's spouse must be in the state solely to be with their spouse.

NOTE: The non-resident servicemember must continue to allocate non-military income from services performed to the state in which the income was earned.

A resident of New Mexico who is a qualifying servicemember's spouse living in another state, completes New Mexico Form PIT-1, as a resident taxpayer and allocates wages, salaries, tips and other income from

services performed on Schedule PIT-B, as if from New Mexico sources. They do so, even if the income was earned in another state. See **Guidance For New Mexico Resident Military Spouses Claiming Relief From Another State's Income and Withholding Tax Requirements**, on the Department's web site for details. Search for Form RPD-41348 and select the link to the guide.

A non-resident of New Mexico who is a qualifying servicemember's spouse living in New Mexico, completes New Mexico Form PIT-1, as a non-resident taxpayer and allocates income from services performed in New Mexico to their state of residence on Schedule PIT-B. A part-year or first-year New Mexico resident who is a qualifying servicemember's spouse allocates income from services performed in New Mexico to New Mexico during periods in which they were residents of New Mexico.

A military servicemember's spouse, who is eligible to claim an exempt New Mexico withholding status based on the Military Spouses Residency Relief Act, must annually submit Form RPD-41348, *Military Spouse Withholding Tax Exemption Statement*, to the employer or payor responsible for withholding New Mexico tax. A copy, signed by the employer or payor, must be kept in the taxpayer's records. Do not submit Form RPD-41348 with Form PIT-1 unless the Department requests the copy. A new Form RPD-41348 must be signed by the employer or payor annually, or when the military servicemember's spouse situation changes.

### Member of an Indian Nation, Tribe or Pueblo

The income of Indians who worked or lived on lands outside the Indian nation, tribe or pueblo of which they are members is subject to New Mexico personal income tax.

Enrolled members of an Indian nation,

tribe or pueblo who lived on the lands of the Indian nation, tribe or pueblo where they are members and whose entire income was earned from work on those lands do not need to file a New Mexico income tax return. The income of a spouse or dependent of an "Enrolled member" is also exempt, provided the spouse or dependent lives and works within the boundaries of the member's nation, tribe or pueblo.

Lands include formal and informal reservations, dependent Indian communities, and Indian allotments, whether restricted or held in trust by the United States.

Military pay of an enrolled member of an Indian nation, tribe or pueblo is exempt when the servicemember's home of record is on the lands of that Indian nation, tribe or pueblo and the legal residence for state withholding tax purposes has not been changed.

Retirement or pension income is exempt only when the enrolled member lives within the boundaries of the member's nation, tribe or pueblo, and the retirement or pension is the result of employment on the member's Indian nation, tribe or pueblo. Retirement or pension income from employment off the lands of the nation, tribe or pueblo may not be exempted.

### **Resident, Part-Year Resident, First-Year Resident and Non-resident Defined**

For most taxpayers, your resident status for income tax purposes depends on **where you were domiciled** during the tax year *and* whether you were **physically present in New Mexico for a total of 185 days or more** during the tax year.

#### **Domicile**

Your domicile is the place you intend as your permanent home. It is the **state** where your permanent home is located and where you intend to return whenever you are away (as on vacation, business assignment, educational leave or military assignment). **You can have only one domicile.** Your New Mexico domicile is not

changed until you can show that you have abandoned it and established a new domicile outside the state of New Mexico.

A change of domicile must be *clear and convincing*. Easily controlled factors are NOT the primary factors to consider in deciding where you are domiciled. If you move to a new location but intend to stay there only for a limited amount of time (no matter how long), your domicile does not change. If your domicile is New Mexico and you go to a foreign country for a business or work assignment, or for study, research or any other purpose, your domicile does not change unless you show that you definitely do not intend to return to New Mexico.

#### **Physical Presence**

To determine whether you were physically present in New Mexico for a total of 185 days, count each day that you were here for 24 hours. For example, a person who resides in Texas but works in New Mexico was physically present in New Mexico for 185 partial days during the tax year. Because he was not here for 24 hours for any day, he is not a resident for New Mexico income tax purposes. **NOTE:** The 185 days do not have to be consecutive.

#### **Resident**

For purposes of the Income Tax Act, you are a New Mexico **resident** if your domicile was in New Mexico for the entire year, *or* if you were physically present in this state for a total of 185 days or more during the tax year, regardless of your domicile.

**Residents include persons temporarily residing in New Mexico who plan to return to their out-of-state residence and who are physically present in New Mexico for 185 days or more.** Included are students, persons vacationing in New Mexico, and those temporarily assigned to work in New Mexico. Military personnel temporarily assigned to New Mexico who have established legal residence for purposes of income tax withholding outside New Mexico are not New Mexico residents. Spouses who accompany military personnel to New Mexico and do not qualify under the

Military Spouses Residency Relief Act, must report as residents of New Mexico, regardless of domicile, if they are physically present in New Mexico for 185 days or more.

#### **First-year resident**

You are a **first-year resident** if you moved to New Mexico during the tax year with the intent of making New Mexico your permanent place of residence. A first-year resident need not have been physically present in New Mexico for at least 185 days. A former New Mexico resident who returns to the state may file as a first-year resident if that person has been a non-resident for at least one full tax year.

#### **Part-year resident**

A New Mexico **part-year resident** is a person who was a New Mexico resident for part of the year *and* was not physically present in New Mexico for 185 days or more, but, on December 31, was no longer domiciled in New Mexico and had moved to another state, intending to maintain domicile status in that other state.

Part-year residents and first-year residents who change domicile during the year are not residents of New Mexico for income tax purposes for periods when the taxpayer's domicile is outside New Mexico. For example: If you moved to New Mexico during the tax year, intending to make New Mexico your permanent place of residence, your income is taxed as non-resident for the period before your move to New Mexico. Additionally, if you were a New Mexico resident for fewer than 185 days during the tax year, and prior to December 31 you moved to another state, intending to maintain domicile status in that other state, your income is non-resident income for periods after your change of abode.

#### **Non-resident**

You are a New Mexico **non-resident** if you were not domiciled in New Mexico for any part of the tax year *and* you were not physically present in New Mexico for at least 185 days. Military personnel and qualifying servicemember's spouses who are temporarily assigned to New Mexico, but who have established residence

in another state, should claim non-resident filing status.

**NOTE:** Except for certain military personnel, certain military spouses and first-year residents, you must indicate "R" in the Residency Status box on page 1 of Form PIT-1 if you were physically present in New Mexico for more than 185 days during the tax year. For income tax purposes you are a resident of New Mexico.

**Taxpayers Domiciled in Another State and Filing Form PIT-1 as Residents of New Mexico.** If you are required to file a New Mexico personal income tax return as a New Mexico resident, but you are also required to file and pay tax to another state because your domicile is in another state, complete Schedule PIT-B to allocate and apportion your income to New Mexico. Then, claim a credit for taxes paid to another state on Form PIT-1, line 17, for income taxed by both states.

### Refunds, Rebates and Credits

Even if you do not have to file a return, you should file for a refund if New Mexico income tax was withheld. You also may qualify for one or more credits or rebates offered by New Mexico. Attach Schedule PIT-RC if you are eligible to claim the low income comprehensive tax rebate, the property tax rebate for persons 65 years of age or older, an additional low income property tax rebate for Los Alamos or Santa Fe County residents, or New Mexico child day care credit. The **general qualifications** for an individual claiming these credits or rebates are:

- you were a resident of New Mexico during the tax year, **and**
- you were physically present in New Mexico for at least six months during the tax year, **and**
- you were **not** eligible to be claimed as a dependent of another taxpayer for the tax year, **and**
- you were **not** an inmate of a public institution for more than six months of the tax year.

You may also use Schedule PIT-RC if you are eligible to claim:

- refundable medical care credit for

- persons 65 or older,
- special needs adopted child tax credit, or
- renewable energy production tax credit.

There are other eligibility requirements for the various refundable rebates and credits. For details see the specific line item in the Schedule PIT-RC instructions.

### Royalty Income of Non-residents

Non-resident taxpayers who elect to compute tax on **gross** royalty income under \$5,000 in lieu of filing a complete Form PIT-1 and Schedule PIT-B must mark the box on line 15a, Form PIT-1, with a "Y", instead of an "R" for computing tax using the rate table, or "B" for computing tax using Schedule PIT-B. The indicator lets the Department know that you have gross royalty income from New Mexico sources of less than \$5,000, that you do not have any other income sourced to New Mexico and that you have elected to compute New Mexico income tax due based on the **gross** royalty income received.

To complete Form PIT-1 using this election, complete lines 1 through 5, 14, 15, 19, 20 and 23 through 38. Lines 6 through 13a must be left blank. Enter your total **gross** royalty income from New Mexico sources on line 14 and follow the instructions for lines 15, 19, 20 and 23 through 38. You cannot reduce your income by the standard deduction or exemption amounts or any credits when you compute your tax in this way.

### Representatives of Deceased Taxpayers

If a taxpayer dies before filing a return for 2011, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. Do not enter the deceased taxpayer's name if that person is not required to be entered on the federal or New Mexico return. A personal representative can be an executor, administrator or anyone in charge of the deceased taxpayer's property. If a taxpayer did not have to file a federal return, but New Mexico income tax was withheld,

the representative must file a New Mexico return to claim a refund. File a joint New Mexico return if a joint federal income tax return was filed for the deceased taxpayer and the surviving spouse. The filing date is the same as if the taxpayer had lived.

The person filing the return for the deceased should put an "X" in the appropriate box on page 1, Form PIT-1, indicating that the taxpayer or the taxpayer's spouse is deceased. Enter the month, day and year **of death**. Enter the claimant's name and social security number **ONLY** if the refund check must be made payable to someone other than the surviving spouse or to the estate of the taxpayer.

If the return shows an overpayment, and you are a court-appointed or certified personal representative requiring the refund to be made payable to you, enter the claimant's name and social security number. Attach Form RPD-41083, *Affidavit to Obtain Refund of New Mexico Tax Due a Deceased Taxpayer*, to the taxpayer's refund claim. Include a copy of the death certificate or other proof of death.

### Pass-Through Entities and S Corporations

Partnerships and other pass-through non-corporate entities, including limited liability partnerships (LLP) and limited liability investment companies (LLIC) are not subject to New Mexico personal income tax, but individual members of the partnership or company are. If the entity has any partner or owner who is a New Mexico resident, or if the entity has any income from New Mexico sources, it must provide each partner or owner with the information necessary to file a New Mexico personal income tax return.

NEW: Beginning January 1, 2011, quarterly withholding from owners, members or partners (owners) of a pass-through entity (PTE) is required. PTEs are required to withhold from the owner's share of PTE's net income earned in the quarter at the rate of 4.9%. Certain exceptions to the requirement to withhold are allowed, and documentation must be maintained



in the PTE's records to establish that the PTE had reasonable cause for not withholding. A complete list of exceptions is provided in the instructions for Form RPD-41355. The withholding is reported on Form RPD-41355, *Quarterly Pass-Through Entity Withholding Tax Return*.

A PTE must also file the annual Form PTE. An S corporation must file Form S-Corp. See the instructions for those forms for complete details.

## Estates and Trusts

Estates and trusts are subject to the New Mexico personal income tax. The fiduciary for an estate or trust files Form FID-1, *Fiduciary Income Tax Return*. See the instructions for Form FID-1 for more details. Each beneficiary of an estate or trust includes his or her share of the estate or trust income on the New Mexico personal income tax return even if the estate or trust itself was not required to file Form FID-1.

## Community Property and Division of Income

New Mexico is a community property state, and all assets and liabilities acquired during a marriage are the community property of both spouses, unless the property is separate property. Debt established during a marriage is the liability of both spouses, even after the marriage is dissolved. Debt established before or after a marriage is considered separate debt, and only 50% of community property may be pursued to clear separate debt.

When a couple files Married Filing Separately, each spouse reports 50% of community income and all income generated from the separate property of the spouse who owns the property. A spouse may not have to report half of certain combined community income (e.g., wages, salaries, professional fees, pay for professional services, partnership income, trade or business income and Social Security benefits) if **all** of the following conditions exist:

- You and your spouse lived apart all

year;

- You and your spouse did not file a joint return;
- You and your spouse had wages, salaries, and professional fees that are community income; and
- You and your spouse did not transfer, directly or indirectly, any of the wages, salaries or professional fees between you during any part of the year.

Report half the total of all other types of community income (dividends, rents, royalties or gains) if you meet all of the above criteria. See **FYI 310. Community Property, Divorce, Separation and Your New Mexico Income Tax**, for further details.

## Married Filing Separately

For married persons filing separate, persons separated or divorced during the year, or married persons filing joint, claiming the exemption for income of persons 100 years or older, both your New Mexico and federal returns **MUST** reflect a correct division of **community and separate income and payments**. If your income and payments are not evenly distributed, attach a copy of a statement reflecting a correct division of community and separate income and payments.

See also the instructions for Schedule PIT-B for allocation and apportionment rules for the community property, when one spouse is a resident (but not both spouses), the couple is filing a joint return, and they have income from sources both in and out of New Mexico.

## Innocent or Injured Spouse Relief, Separation of Liability and Equitable Relief

If you believe a joint federal tax liability should be paid solely by your spouse due to an understatement of tax, divorce or separation, you may be able to claim Innocent Spouse Relief, Separation of Liability or Equitable Relief from the Internal Revenue Service.

If you file a joint tax return and all or part of your portion of the overpayment (community property) was or is expected to be applied (offset) to your spouse's legally enforceable past-due liability, you may be able to claim Injured Spouse Relief from the Internal Revenue Service. Please refer to IRS Publications 971, *Innocent Spouse Relief (and Separation of Liability and Equitable Relief)* and Publication 504, *Divorced or Separated Individuals*.

Although state law prohibits the Department from forgiving state taxes due, the Department Secretary has the discretion to decline to bring collection action against an "innocent or injured spouse" when it is unfair to hold that spouse liable. When relief is granted in writing by the IRS, the spouse receiving the relief may provide the documentation of the relief to the Department and request the Department decline to bring or to cease collection action against them to the extent they are granted relief by the IRS.

Additionally, you may request from the Secretary that collection action not be brought against you for:

- liabilities established by your spouse when the income that established the liability was not claimed as community property;
- your portion of community property that is expected to be offset to clear the spouse's separate debt, or
- business related debt, when you can show that you had no knowledge of the business, did not benefit from the business and that the income from the business was not claimed as community property.

To request relief from the Department, submit a written request to New Mexico Taxation and Revenue Department, P.O. Box 630, Santa Fe, NM 87504-0630, or to your local district office. The addresses of the district offices are behind the front cover of the personal income tax form packet. Do not attach the request for relief with your New Mexico Personal Income Tax Return. You must provide proof that you qualify for relief.

New Mexico offers taxpayers the choice of filing their tax returns in the traditional paper format or using computers to file electronic returns. We describe the options below to assist you in choosing the method that makes filing your New Mexico PIT return most convenient for you.

**The Department encourages all taxpayers to file electronically whenever possible.** Electronic filing is fast and secure. It provides the fastest turnaround for a refund and saves tax dollars, costing less to process than a paper return. *Taxpayers who file and pay electronically receive an extension of the filing deadline to April 30, 2012.* The filing deadline is April 17, 2012 for all other taxpayers. See *WHEN AND WHERE TO FILE AND PAY* on page 11 for details.

### Filing by Paper Form

1) TRD provides **hard-copy New Mexico tax forms** to fill out by hand and mail back to the Department. You can ask for them at TRD local district offices listed inside the front cover. Some local libraries also may carry supplies of New Mexico tax forms.

2) You may **download tax forms** using Adobe Acrobat from TRD's Internet web site, where you will find personal income tax forms you can print and mail to TRD. TRD's web address is: [www.tax.newmexico.gov](http://www.tax.newmexico.gov). Select "Forms and Publications" then select "Personal Income".

3) You can buy **software** to complete your income tax return on your personal computer (PC). You can then electronically file or print and mail the tax return to TRD.

**Caution: Submit only high-quality, printed, original forms to the Department.** A poor print or photocopy of a form obtained from our web site or an approved software product will delay the processing of your return and your refund, credit or rebate.

**File Returns on Approved State Forms.** Always submit personal in-

come tax returns on official state forms provided or approved by the Department. If you use a software product to generate your forms, the Department must first have approved the software company.

**Computer Generated Returns.** The New Mexico Taxation and Revenue Department approves companies who follow specifications and format requirements for the printed form. Acceptance of the software company does not imply endorsement by the Department or assurance of the quality of services provided. See "Vendors Approved to Reproduce New Mexico State Income Tax Forms" on the TRD web site or call (505) 827-2481.

When using any computer generated personal income tax form, you must comply with the printing and legibility requirements of the software developer. **Hint:** If your printer can print a logo clearly, then it can print a quality tax form.

Reminder: Never submit a *photocopy* of the form the software generates. Always submit the original computer-generated form and retain a copy for your records.

### Filing Electronically

TRD offers two ways to file your PIT return electronically, both allowing you to file either a refund return or a tax-due return. File electronic returns through TRD's Internet web site or the Federal/State Electronic Filing Program.

Certain **restrictions** on who may file and the types of returns eligible for electronic filing may apply depending upon the electronic filing software used. The TRD and IRS web sites listed in the following sections contain information about the personal income tax electronic filing options. There are Internet browser requirements for filing over the Internet. Details of these requirements are available at the TRD and IRS web sites.

If you plan to have a professional tax preparer file your return electronically,

you may contact him or her for more information about electronically filing.

### 1) Using TRD's Internet Web Site

If you have access to the Internet from a personal computer (PC), free electronic filing is available on TRD's web site at <https://efile.state.nm.us>.

At the TRD home page click on "Online Services" and follow the links to New Mexico E-filing Services for personal income tax. For security purposes, you will be required to build an online profile and login to the Unified Login Service to access E-filing Services. Enter your tax return information. Our Internet site prompts you on how to send your return **electronically**. *To file your return successfully, read and follow all instructions.* You will be able to print a copy of your return information for your own records, but do **not mail** the confirmation return to TRD. You will receive a confirmation number as proof and verification that the Department has received and accepted your return. *If you do not receive a confirmation number, you must try again.*

If you are due a refund, you may choose to receive a check or have the refund deposited directly into your checking or savings account. TRD is not responsible for the misapplication of a direct deposit refund that is caused by the error, negligence or malfeasance on the part of the taxpayer.

If you owe tax, you may pay via our web site using a Visa, MasterCard, American Express, or Discover credit card or electronic check, or you may mail a check or money order to TRD with a PIT-PV Payment Voucher. Mail the PIT-PV to the New Mexico Taxation and Revenue Department, P.O. Box 8390, Santa Fe, NM 87504-8390. Make your check or money order payable to New Mexico Taxation and Revenue Department.

**NOTE:** *There is a 2.49% convenience fee if you pay by credit card. The fee is calculated on the amount of the transaction. The fee reimburses the state for fees the credit card companies charge*

the State of New Mexico. There is no charge for an electronic check.

## 2) Using the Federal/State Electronic Filing Program (Fed/State)

The Fed/State program, administered by the IRS, permits you to file your federal and state tax returns together or separately through electronic transmission. You may choose to file a Fed/State return through an online home filing program on a personal computer or through a professional tax preparer.

### **Fed/State Online Home Filing Program.**

This method of filing requires access to the Internet. You can reach companies offering Fed/State e-file services and tax preparation software through the Internet. You can also purchase over-the-counter software.

The IRS has partnership agreements with companies to encourage electronic filing. A list of companies providing tax preparation software and Fed/State e-file opportunities, including descriptions of their products, services, and cost, is available on the IRS web site. The IRS's e-file Provider Page lists companies participating in free

Internet filing available to low income and other qualified individuals. For more information regarding the Fed/State e-file program participants, visit the IRS web site at [www.irs.gov](http://www.irs.gov).

If you choose to use one of these services to e-file your state return, check that the software company supports New Mexico 2011 Personal Income Tax Electronic Filing, and that the New Mexico Taxation and Revenue Department has approved it. Visit the TRD web site for a list of "New Mexico Approved Fed/State Software Developers".

The New Mexico Taxation and Revenue Department approves companies who follow specifications and format requirements for the transmission file. Acceptance of the software company does not imply endorsement by the Department or assurance of the quality of its services. TRD does not review or approve the logic of specific software programs, nor does it confirm the calculations on the forms produced by these programs. The accuracy of the program remains the responsibility of the software developer, distributor or user.

**Caution: When paying your taxes through the Fed/State program, you may make individual payments to both the IRS and to the State of New Mexico. Follow the correct instructions for making payment to the proper taxing authority. Do not combine payments to the IRS and to the State of New Mexico. You may also pay tax separately to New Mexico over the Internet, through the TRD web site, or by submitting a check with a Form PIT-PV.**

NOTE: The Fed/State program payment processing does not support payments from savings accounts.

### **Fed/State Electronic Filing by a Professional Tax Preparer.**

Fed/State electronic filing service is also available through tax professionals who meet IRS and TRD qualifications for acceptance into the Fed/State program. Ask your professional tax preparer whether he or she has Fed/State approval. Professional preparers usually charge for their services.

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## REQUIRED FORMS AND ATTACHMENTS

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Regardless of which federal form you file, **everyone** who files a New Mexico personal income tax return must complete and file a **Form PIT-1, New Mexico Personal Income Tax Return**. Depending on your residency status and your own personal situation, other forms and schedules may be necessary.

**File Schedule PIT-S** *only* if your qualifying dependent exemptions exceed five. The first five dependents must be entered on line 5 of 2011 Form PIT-1. Additional dependent exemptions must be entered on Schedule PIT-S. Do not file Schedule PIT-S unless the five dependent lines have been filled in on the PIT-1, Line 5, and additional lines are needed for qualifying dependent exemptions exceeding five.

Complete the **2011 Schedule PIT-ADJ** and attach it to Form PIT-1 if you

are required, or eligible, to make New Mexico adjustments to income.

**File Schedule PIT-ADJ** if you have any of the following additions to federal adjusted gross income:

- interest and dividends from federal tax-exempt bonds;
- a net operating loss;
- contributions refunded when closing a New Mexico approved Section 529 college savings plan account;
- certain contributions rolled out of a New Mexico approved Section 529 college savings plan account; or
- a charitable deduction claimed on Federal form 1040, Schedule A, for a donation of land to private non-profit or public conservation agencies for conservation purposes from which you were allowed the New Mexico Land Conservation Tax Credit.

**File Schedule PIT-ADJ** if you received any of the following income not taxable by New Mexico or if you qualify for one or more of the following deductions or exemptions:

- interest and dividend income on New Mexico state and local bonds;
- you have a New Mexico net operating loss carryover;
- you have interest income from U.S. government securities;
- you have railroad retirement income not taxable by New Mexico;
- you have Railroad Unemployment Insurance Act sick pay;
- you or your spouse, or both, are members of an Indian nation, tribe or pueblo and your income was wholly earned on the lands of the reservation or pueblo of which the individual is an enrolled member while domiciled on that reservation, tribe or pueblo;
- you or your spouse -- or both -- are

- age 100 or over and you are not dependents of another taxpayer;
- you or your spouse -- or both -- are age 65 or over or blind and your adjusted gross income is not over \$51,000 for a joint return, \$28,500 for a single taxpayer, or \$25,500 for married taxpayers filing separately;
- you have federally taxable contributions to or distributions from a New Mexico Medical Care Savings Account;
- you contribute to a New Mexico approved Section 529 college savings plan;
- you have net capital gains for which you can claim a deduction of up to \$1,000, or 50% of your net capital gains, whichever is greater;
- you have military wages or salary from active duty service;
- you or your spouse -- or both -- are age 65 or over and you have unreimbursed or uncompensated medical care expenses of \$28,000 or more for yourself, your spouse or dependents;
- you, your spouse or dependents have expenses related to donating human organs for transfer to another person;
- you received a reimbursement from the New Mexico National Guard Service Member's Life Insurance Reimbursement Fund, or
- you were required to include in your federal adjusted gross income taxable refunds, credits or offsets of state and local income tax (Form 1040, line 10).

**File Schedule PIT-CR** if you wish to claim any of the following non-refundable credits:

- Cultural Property Preservation Credit or Business Facility Rehabilitation Credit, for restoring, renovating or rehabilitating a historic structure or a qualified business facility;
- Rural Job Tax Credit for employers who create additional jobs in rural areas;
- Technology Jobs (Additional) Tax Credit for expenses in conducting qualified research and development;
- Credit for Electronic Card-Reading

Equipment purchased by businesses for age verification;

- Job Mentorship Tax Credit for employing youth participating in a school-sanctioned, career-preparation education program;
- Land Conservation Incentives Credit for donations of land or interest in land certified as eligible for treatment as a qualified donation for conservation purposes, by the Secretary of the Department of Energy, Minerals and Natural Resources;
- Affordable Housing Tax Credit for persons who have invested in an affordable housing project approved by the Mortgage Finance Authority;
- Solar Market Development Tax Credit for individuals who have purchased and installed certain qualified photovoltaic or solar thermal systems in their residence, business or agricultural enterprise in New Mexico;
- Blended Biodiesel Fuel Tax Credit for companies that blend and distribute motor fuels containing at least 2% biodiesel;
- Sustainable Building Tax Credit for building or renovating residential or commercial buildings into sustainable buildings;
- Angel Investment Credit for certain qualifying investments in high-technology or manufacturing businesses;
- Rural Health Care Practitioners Tax Credit for health care practitioners who provide health care in an approved rural health care underserved area;
- Agricultural Water Conservation Tax Credit for expenses incurred for eligible improvements in irrigation systems or water management methods used to produce agricultural products, harvest or grow trees or sustain livestock;
- Advanced Energy Tax Credit for construction of advanced energy facilities, such as solar thermal electric generating, advanced technology coal generating or recycled energy;
- Geothermal Ground-Coupled Heat Pump Tax Credit for the purchase and installation of a geothermal

ground-coupled heat pump in a residence, business or agricultural enterprise in New Mexico;

- Agricultural Biomass Tax Credit for owners of a dairy or feedlot for each wet ton of agricultural biomass transported to a facility that uses the agricultural biomass to generate electricity or make biocrude or other liquid or gaseous fuel for commercial use, or
- Approved Film Production Tax Credit to be applied to the tax due (only), for certain production and postproduction expenditures made in New Mexico for an eligible film production company.

The **PIT-RC, Rebate and Credit Schedule** is a separate schedule used by Form PIT-1 filers to claim any of the following refundable credits:

- Low Income Comprehensive Tax Rebate;
- Property Tax Rebate (for low-income persons 65 or older);
- Additional Low Income Property Tax Rebate for Los Alamos or Santa Fe County residents;
- Child Day Care Credit;
- Refundable Medical Care Credit for persons 65 years of age or older;
- Special Needs Adopted Child Tax Credit, or
- Renewable Energy Production Tax Credit.

The **PIT-B, Allocation and Apportionment Schedule** is filed with Form PIT-1 to allocate and apportion income from sources (employment, business or property) inside and outside New Mexico.

The **PIT-D, Voluntary Contributions Form** must be attached to Form PIT-1 if you wish to contribute to one or more of the voluntary contribution funds from an overpayment on your return.

**New Mexico and Federal Extension of Time to File.** Complete line 3 of Form PIT-1 if you have an approved state or federal extension. Please DO NOT attach a copy of a federal extension request that is automatically granted, or a copy of an approved state extension. See also *Extension of Time to File* on page 11 of these instructions.

If the Internal Revenue Service grants an additional extension, attach a copy of the approved federal extension.

If you qualify for a federal or state extension for military personnel deployed in a combat zone, special instructions and backup are required. See publication **FYI-311, Military Extensions for New Mexico Personal Income Tax** for details.

If you qualify for a special federal extension, you should refer to the Department web page to determine whether New Mexico offers a similar extension and how you may take the extension.

### Payment Vouchers

**NOTE:** TRD supports the fast and secure filing of electronic payments for PIT-PV, PIT-EXT and PIT-ES. Visit our website at <https://efile.state.nm.us>.

**PIT-PV Personal Income Tax Payment Voucher.** If your return shows a balance due and you choose to pay by mail or delivery to one of our local offices, you will need to complete Form PIT-PV and include it with your check or money order. Also include Form PIT-PV when submitting your payment with your return. *Write your social security number, "PIT-PV" and the tax year on all checks and money orders.*

**PIT-EXT Personal Income Tax Extension Payment Voucher.** If you expect your return to show a balance due and you have obtained either a federal automatic extension or a New Mexico extension, use Form PIT-EXT to make an extension payment by mail or delivery. By obtaining an extension of time to file your return, penalty for failure to file and pay is waived through the extension period, provided you file the return and pay the tax shown on the return by the extended due date. However, interest continues to accrue even if the taxpayer obtains the extension. If you expect to owe more tax when you file your 2011 return, make a payment using the 2011 PIT-EXT payment voucher and avoid the accrual of interest.

**PIT-ES Estimated Personal Income Tax Payment Voucher.** To make

estimated tax payments by mail or delivery, you will need to complete Form PIT-ES. Include it with your check or money order. Please DO NOT combine payments for tax due on your 2011 return and payments of your 2012 estimated income tax liability on the same check or money order. If you combine payments, it is likely they will not be credited to your account in the way you would wish.

**Please ensure you are using the correct form (PIT-PV, PIT-EXT or PIT-ES) and that the form indicates the correct tax year of the return to which you wish the payment to be applied.** For example: When filing the fourth quarter estimated tax payment for tax year 2011, which is due January 18, 2012, ensure the tax year indicates 2011 on the PIT-ES payment voucher.

### Amended Returns

Any change to New Mexico taxable income, credits or rebates, and changes to federal taxable income require an amended New Mexico personal income tax return for the same year. For tax years beginning on or after January 1, 2011, but not after December 31, 2011, an amended return must be filed on **Form 2011 PIT-X**. If the New Mexico amended return reports changes as the result of filing an amended federal return, attach copies of the applicable federal forms and schedules. In all cases, indicate the reason for amending the return on page 2, Form PIT-X. NOTE: The law requires an amended New Mexico return to be filed within 90 days of the date an adjustment to your federal return becomes final.

For tax years beginning on a date after January 1, 2005 but before December 31, 2010, an amended return must be filed on the Form PIT-X that is specific to the tax year of your original return. For tax years beginning prior to January 1, 2005, file amended returns using the form for the appropriate tax year and mark the "amended" check box or write "amended" at the top of the form if no check box is present on the form. **For tax years prior to 2005, do not file an amended return on Form PIT-X** even if the instructions for the tax year indicate the PIT-X should be

filed. The Department cannot accept a return filed on Form PIT-X for a year that begins prior to January 1, 2005.

When completing an amended return, **ALL Schedules PIT-ADJ, PIT-RC, PIT-B, PIT-CR, PIT-D and PIT-S required to be submitted to support the entries on Form PIT-X, must be attached, even if they did not change from the original version.** Please follow the instructions carefully. You do not need to file forms W-2 and similar information forms unless you are amending your New Mexico return to change the amount of withholding reported.

### Other Forms or Attachments You May Have to File

**All annual information returns and withholding statements.** Attach to your PIT-1 a copy of **all annual information returns and withholding statements** showing income and New Mexico income tax withheld. Include all federal Form(s) W-2, 1099, 1099-MISC, 1099-R, W-2G, and New Mexico Form(s) RPD-41359, *Annual Statement of Pass-Through Entity Withholding*, or Form RPD-41285, *Annual Statement of Withholding of Oil and Gas Proceeds*.

**A Statement of Division of Community and Separate Income and Payments.** Attach a statement reflecting a correct division of community and separate income and payments if:

- you are married and filing separate returns;
- you divorced during 2011;
- you or your spouse, but not both, may claim the exemption for income of persons 100 years or older, or
- you or your spouse, but not both, is a resident of a community property state, **and** your income and payments are not evenly distributed.

Community property states are: New Mexico, Arizona, California, Idaho, Louisiana, Nevada, Texas, Washington and Wisconsin.

**Form RPD-41083, Affidavit to Obtain Refund of New Mexico Tax Due a Deceased Taxpayer**, is used to claim a refund for a deceased taxpayer when the refund is paid to the order of a person other than the surviving spouse or the estate of the deceased. **A copy of a death certificate or other proof of death must be attached.**

In the first year in which a taxpayer claims a credit for a Special Needs Adoption, attach **Certification from the Human Services Department or a licensed child placement agency** that the adopted child is under eighteen years of age and meets the definition of a “difficult-to-place-child” as defined in the Adoption Act, (Subsection B of Section 32A-5-44 NMSA 1978) and the classification is based on physical or mental impairment or emotional disturbance that is at least moderately disabling.

If you have an unused **New Mexico net operating loss carry-forward** amount from a previous year, attach a schedule to your return showing the tax year when each New Mexico net operating loss occurred. The schedule also should list each loss for each tax year for which it was carried forward, including 2011.

Attach **Form PIT-4, Preservation of Cultural Properties Credit**, and related **Historic Preservation Division Certification** to claim the **Cultural Property Preservation Credit** on Schedule PIT-CR.

**Form PIT-5, Qualified Business Facility Rehabilitation Credit**, is needed to claim the **Business Facility Rehabilitation Credit** for building renovations within New Mexico enterprise zones. Also attach the **approval from the New Mexico Economic Development Department**.

The **Rural Job Tax Credit** requires **Form RPD-41243, Rural Job Tax Credit Claim Form**.

The **Technology Jobs Tax Credit** requires **Form RPD-41244, Technology Jobs Tax Credit Claim Form**.

**Credit for Electronic Card-Reading Equipment** requires certification by the taxpayer. Complete **Form RPD-41246, Income Tax Credit for Electronic Card Reader Statement**.

**Job Mentorship Tax Credit** requires **Form RPD-41281, Job Mentorship Tax Credit Claim Form**, and a **Form RPD-41280, Job Mentorship Tax Credit Certificate**, for each qualified student the taxpayer employed during the tax year.

To claim the **Land Conservation Incentives Credit**, attach **Form RPD-41282, Land Conservation Incentives Tax Credit Claim Form**, and the **letter received from the Energy, Minerals and Natural Resources Department** certifying treatment as a qualified donation.

The **Affordable Housing Tax Credit** requires **Form RPD-41301, Affordable Housing Tax Credit Claim Form**, and a **copy of the voucher issued by the Mortgage Finance Authority**.

The **Solar Market Development Tax Credit** requires **Form RPD-41317, Solar Market Development Tax Credit Claim Form**. Also attach the **certification from the New Mexico Energy, Minerals and Natural Resources Department**.

The **Blended Biodiesel Fuel Tax Credit** requires **Form RPD-41340, Blended Biodiesel Fuel Tax Credit Claim Form**.

The **Sustainable Building Tax Credit** requires **Form RPD-41329, Sustainable Building Tax Credit Claim Form**.

The **Angel Investment Credit** requires **Form RPD-41320, Angel Investment Credit Claim Form**. Also attach the **certification from the New Mexico Economic Development Department**.

The **Rural Health Care Practitioners Tax Credit** requires **Form RPD-41326, Rural Health Care Practitioner Tax Credit Claim Form**. Also attach the **certification from the New Mexico Department of Health**.

The **Agricultural Water Conservation Tax Credit** requires **Form RPD-41319, Agricultural Water Conservation Tax Credit Claim Form**. Also attach the **approval from the Soil and Water Conservation District**.

The **Advanced Energy Tax Credit** requires **Form RPD-41334, Advanced Energy Tax Credit Claim Form**. Also attach the **approval from the New Mexico Environment Department**.

The **Geothermal Ground-Coupled Heat Pump Tax Credit** requires **Form RPD-41346, Geothermal Ground-Coupled Heat Pump Tax Credit Claim Form**. Also attach the **certification from the New Mexico Energy, Minerals and Natural Resources Department**.

The **Agricultural Biomass Tax Credit** requires **Form RPD-41361, Agricultural Biomass Tax Credit Claim Form**. Also attach the **certification from the Energy, Minerals and Natural Resources Department**.

The **Approved Film Production Tax Credit** (applied to tax due) is reported on Schedule PIT-CR.

The **Renewable Energy Production Tax Credit** is reported on Schedule PIT-RC and requires **Form RPD-41227, Renewable Energy Production Tax Credit Claim Form**.

If you claim the **additional low-income property tax rebate for Los Alamos or Santa Fe County residents** and the address on your Form PIT-1 is not a Los Alamos or Santa Fe County address, provide a copy of your property tax statement for the Los Alamos or Santa Fe County property.

To claim the **New Mexico Child Day Care Credit** on Schedule PIT-RC, submit a copy of the **Caregiver Worksheet** and **Form PIT-CG, Caregiver's Statement**.

Attach **2011 Form RPD-41272, 2011 Calculation of Estimated Personal Income Tax Underpayment Penalty**, if you qualify for and have elected to use **an alternative method of computing penalty on estimated payments**,

and you marked the box on line 31, Form PIT-1.

Attach **other states' forms** only when claiming credit for taxes paid to another state on Form PIT-1 by a New Mexico resident, first-year resident or part-year resident on income taxable in **both** New Mexico and another state.

**Tax Credit for Certain Venture Capital Investments.** If your federal adjusted gross income includes a "qualified diversifying business net capital gain" from the sale of "qualified diversifying business stock" on or after July 1, 2000, and you are in full compliance with all provisions of the New Mexico Venture Capital Investment Act, contact (505) 827-1746 for details on claiming the tax credit allowed by that Act.

**Form PIT-110, *Adjustments to New Mexico Income Worksheet*,** is for a non-resident whose job is located in this state but requires temporary assignment outside New Mexico.

**Schedule CC, *Alternative Tax Schedule*,** is for non-residents who qualify to pay tax using an Alternative Tax Method. Schedule CC is to be used by taxpayers who:

- have no business activities in New Mexico other than sales,
- do not own or rent real estate in New Mexico, and
- have annual gross sales in or into New Mexico of \$100,000 or less.

**Form PIT-8453, *2011 Individual Income Tax Declaration for Electronic Filing and Transmittal*.** A paid tax preparer, an Electronic Return Originator (ERO) or other third-party transmitter, who electronically transmits a New Mexico personal income tax return on behalf of the taxpayer, using a tax software program either on a personal computer or through the New Mexico

web site (PIT-NET), must complete Form PIT-8453 and maintain in his records the taxpayer's signature(s).

Generally, Form PIT-8453 does not need to be sent to the Department, but if the return generates a refund of \$9,500 or more, or certain additional paper schedules or attachments are required, a copy of Form PIT-8453 must be submitted to the Department. If you must submit Form PIT-8453 to the Department, Form PIT-1 and Schedules PIT-S, PIT-ADJ, PIT-RC, PIT-B, PIT-D and PIT-CR should not be included. Form PIT-8453 authorizes the electronic transmission of the tax return, authenticates the electronic portion of the return and provides a transmittal for additional supporting documentation.

See the instructions to Form PIT-8453 to determine when the PIT-8453 must be submitted to the Department. In general, if the document is included in *Other Forms or Attachments You May Have to File*, beginning on page 8 of these instructions, you will need to submit the back-up documentation with Form PIT-8453 to the Department.

You may submit Form PIT-8453 and required attachments through the Internet or by mailing to the following address:

NM Taxation Revenue Department  
P.O. Box 5418  
Santa Fe, NM 87504-5418

**Important:** To avoid delays in processing your return, ensure that the Department has Form PIT-8453 and all back-up documentation by promptly mailing them to the address above. Submit the documents as soon after electronically filing the return as possible.

**Electronic Filing Mandate.** Paid tax preparers who file more than 25 New Mexico personal income tax returns must ensure that each return is filed using Department-approved electronic media, unless the taxpayer whose return is being filed requests on Form RPD-41338 that a paper return without a 2D barcode is submitted to the Department. Tax preparers may be assessed \$5 for each return they prepare if the return is not electronically filed. An electronically filed return includes a return that has a 2D barcode on the second page of Form PIT-1.

**To avoid the penalty,** the return must be electronically filed **OR** a signed **Form RPD-41338, 2011 Taxpayer Waiver for Preparer's Electronic Filing Requirement,** must be kept on file by the paid tax preparer **and** the checkbox in the "Paid Preparer's Use Only" section of Form PIT-1 must be marked.

**Form RPD-41338, 2011 Taxpayer Waiver for Preparer's Electronic Filing Requirement,** is used when the taxpayer does not want the preparer to file their return by Department-approved electronic media. To avoid the penalty of \$5 per return imposed on the paid tax return preparer, the tax preparer must mark the check box in the "Paid Preparer's Use Only" section at the bottom of page 2 of Form PIT-1.

The requirement to ensure the return is filed by Department-approved electronic media applies only to 2011 New Mexico personal income tax returns filed in calendar year 2012. See the instructions for the "Paid Preparer's Use Only" section in these instructions for more details on this requirement.

**Federal Forms and Schedules.** The Department may require you to furnish a true and correct copy of your federal income tax return and attachments.

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## WHEN AND WHERE TO FILE AND PAY

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### When and Where to File

File your return as soon as you have all the necessary information, but not later than the filing deadline of **APRIL 17, 2012**. If you file or pay late, you may have to pay penalties and interest. See *Penalties and Interest* on page 12. The due date for fiscal-year taxpayers is the 15th day of the fourth month following the close of their fiscal year.

If you **file and pay** your tax electronically through our web site, a personal computer or a tax professional, your filing deadline is **APRIL 30, 2012**. To avoid penalty or interest, you must file your return **and** pay your tax electronically. Your electronically filed return and payment of tax due must be transmitted on or before **APRIL 30, 2012**. The electronically filed return and electronic payment may be made separately to qualify. See *Filing Electronically* on page 5 and *Making Payment Through the Internet* on page 11 for a description of electronic filing and payment methods.

**IMPORTANT:** *The April 17 deadline applies unless both the return and the payment are made electronically.*

**For a faster refund** file your return electronically.

### Mail refund returns and returns without a payment attached to:

**Taxation and Revenue Department  
P.O. Box 25122  
Santa Fe, NM 87504-5122**

### Mail returns with a payment attached to:

**Taxation and Revenue Department  
P.O. Box 8390  
Santa Fe, NM 87504-8390**

A mailed New Mexico income tax return and tax payment are timely if the United States Postal Service postmark on the envelope bears a date on or before the due date. If the due date falls on a Saturday, Sunday, state or national legal holiday, the tax return is timely when the postmark bears the PIT-1

date of the next business day. Delivery through a private delivery service is timely if the date recorded or marked by the private delivery service is on or before the due date.

### When and Where to Pay

**Making Payment Through the Internet.** Using the Department web site, you may pay by electronic check at **no charge**. Your electronic check authorizes the Taxation and Revenue Department to debit your checking account in the amount and on the date you specify. Directions are available on the web site. File and pay tax due online using the Department's web site at <https://efile.state.nm.us>.

You may also make tax payments via credit card. *A convenience fee of 2.49% is required to use this service.* The fee is charged to reimburse the Department for charges paid to the credit card company.

**Making Payment by Check.** Whether you submit your return payment with or without your tax return, complete PIT-PV, *Personal Income Tax Payment Voucher*. Write your social security number and "2011 PIT-1" on your check or money order. Make the check or money order payable to New Mexico Taxation and Revenue Department.

If making an extension payment, complete PIT-EXT, *Personal Income Tax Extension Payment Voucher*. Write your social security number and "2011 PIT-EXT" on the check or money order.

If you make an estimated payment, complete PIT-ES, *Estimated Personal Income Tax Payment Voucher*. Write your social security number and "PIT-ES" on the check or money order. **Important:** *The PIT-ES and the check or money order must indicate the correct tax year that the estimated payment should be applied to.*

The Department receives a large amount of payment vouchers WITH-OUT the check or money order. **Please ensure that you submit the**

**payment voucher only when a payment is attached.**

### **SUBMIT ONLY HIGH-QUALITY PRINTED, ORIGINAL FORMS TO THE DEPARTMENT.**

**Payment vouchers are processed through high-speed scanners and a quality form ensures your payment is processed accurately. Please follow these instructions for preparing the payment voucher. Do not cut the bottom portion of the payment voucher except where indicated. Do not photocopy. When printing the voucher from the Internet or a software product, the printer setting "Page Scaling" should be set to 'none' to prevent resizing. If your payment voucher has a scanline, do not write in the area around the scanline, which is located within the bottom 1 1/2" of the voucher.**

**Separate Payments of Tax Due and Estimated Payments.** Please DO NOT combine payments for tax due on your 2011 return and payments for your 2012 estimated income tax liability on the same check or money order. If you combine payments, it is likely they will not be credited to your account in the way you would wish.

**Mailing Address for Payments.** When mailing a payment with a return, follow the instructions for mailing returns in the previous section. If mailing a payment separately, mail the payment and Form PIT-PV, *Personal Income Tax Payment Voucher*, PIT-EXT, *Personal Income Tax Extension Payment Voucher*, or PIT-ES, *Estimated Personal Income Tax Payment Voucher*, to the address below:

### **Mail PIT-PV, PIT-EXT or PIT-ES vouchers and payments to:**

**Taxation and Revenue Department  
P.O. Box 8390  
Santa Fe, NM 87504-8390**

### **Extension of Time to File**

New Mexico recognizes and accepts an Internal Revenue Service automatic



extension of time to file. If you have obtained the federal six-month automatic extension by filing Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return* for tax year 2011, you have six months (through October 15th) to file your New Mexico return. Beyond the six months, you are required to obtain an additional extension through the IRS or the state.

If you expect to file your federal return by the original due date or by the six month automatic extension of time to file allowed by the IRS, but need additional time to file your New Mexico return, ask for an extension of time by filing New Mexico Form RPD-41096, *Extension of Time to File*. File Form RPD-41096 on or before the April 17, 2012 due date. You do not need to attach an approved state extension to your return.

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**Interest:**

Interest accrues on income tax that is not paid on or before the due date of your return even if you receive an extension of time to file. *Interest is a charge for the use of money and by law cannot be waived.* Prior to January 1, 2008, interest was calculated at the statutory rate of 15% per year, computed on a daily basis. Beginning January 1, 2008, interest is computed on a daily basis, at the rate established for individual income tax purposes by the U.S. Internal Revenue Code (IRC).

The IRC rate changes quarterly. The IRC rate for each quarter is announced by the Internal Revenue Service in the last month of the previous quarter. The annual rate for the four quarters of 2011 ranged between 3% and 4%. The annual and daily interest rates for each quarter will be posted on our web site.

*Important: You do not need to figure the amount of penalty or interest due on your return. Once your principal tax liability is paid, penalty and interest stops accruing. The Department will bill you for any penalty or interest due.*

If you are due a refund, you may be en-

Special instructions and backup are required if you are granted a federal extension or state extension for military personnel deployed in a combat zone. See Publication **FYI-311, Military Extensions for New Mexico Personal Income Tax**, for details.

If you qualify for a special federal extension, you should refer to the Department web site to determine whether New Mexico offers a similar extension and how you may take the extension.

In all cases, mark the extension check box on line 3 of Form PIT-1 and enter the date the extension expires.

To make an extension payment by mail or delivery, you will need to complete Form PIT-EXT, *Extension Payment Voucher*.

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**PENALTIES AND INTEREST**

titled to interest on your overpayment at the same rate charged for underpayments, but only under certain conditions. For 2011 personal income tax returns, the Department shall pay no interest if the refund is made within 55 days of the date of the claim for refund, if the interest is less than \$1.00, or if your return cannot be processed. For returns filed for years prior to the 2011 tax year, the Department shall pay no interest if the refund is made within 120 days of the date of the claim for refund, if the interest is less than \$1.00, or if your return cannot be processed. For processing to take place, your return must show your name, social security number, and must be signed. It must comply with all the instructions for the return and contain all attachments required by those instructions.

**Negligence Penalty for Late Filing or Late Payment.** If you file late and owe tax, or if you do not pay your tax when due, you will receive a penalty of 2% of the tax due for each month or part of a month the return is not filed or the tax is not paid, to a maximum of 20%. NOTE: Prior to January 1, 2008, penalty could not exceed 10%. Penalty on any principal tax outstanding after January 1, 2008 will continue to accrue at a rate

**An extension of time to file your return does NOT extend the time to pay.** If tax is due, interest continues to accrue. Therefore, if you expect to owe more tax when you file your return, the best policy is to make a payment using **Form PIT-EXT** payment voucher and avoid the accrual of interest on that amount.

*Please make sure you put the correct tax year on both the PIT-EXT, Personal Income Tax Extension Payment Voucher and your check or money order. This minimizes the chance that your payment will be credited to the incorrect tax period.* Report the amount of any payment(s) made towards the tax due when an extension has been filed, on line 27 of Form PIT-1 when the return is actually filed.

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of 2% per month or part of a month the return is not filed or the tax is not paid, to the new maximum of 20%.

This penalty applies when your failure to file or pay is because of negligence or disregard of the rules and regulations but without intent to defraud.

**Fraudulent Returns****Civil Penalties:**

In the case of failure to pay when due any amount of required tax with willful intent to evade or defeat any tax, a civil penalty of 50% of the tax due will be charged. The minimum penalty is \$25.

Any person who willfully causes or attempts to cause the evasion of another person's obligation to report and pay tax may be assessed a civil penalty in an amount equal to the amount of the tax, penalty and interest attempted to be evaded.

**Criminal Penalties:**

A person who willfully attempts to evade or defeat any tax or the payment of the tax is guilty of a felony and upon conviction may be fined between \$1,000 and \$10,000, or imprisoned

between one to five years, or both, together with costs of prosecution. This penalty is in addition to other penalties provided by law.

Any person who willfully, with intent to evade or defeat the payment or collection of any tax:

- falsifies any return, statement or other document,
- willfully assists, procures, advises or counsels the filing of a false return, statement, or document,
- files any return electronically, knowing the information on the return is not true and correct as to every material matter, or
- removes, conceals or releases or aids in the removal, concealment or release of any property on which levy is authorized by the Department

is guilty of a felony and subject to criminal penalties. Upon conviction, criminal penalty may be imposed of not more than \$5,000 or imprisonment of not less than six months or more than three years, or both, together with costs of prosecution.

**Penalty for Underpayment of Estimated Tax.** If your tax liability for 2011 is \$500 or more (\$1,000 or more for tax years beginning on or after January 1, 2012), and your 2011 withholding does not equal the "Required Annual Payment" of (1) 100% of the prior-year tax liability, or (2) 90% of the current-year tax liability, you may be subject to penalty. The law provides some exceptions

to the penalty. For more information on exceptions, see instructions for Form PIT-ES.

The Department will calculate and assess penalty on underpayment of estimated tax if you have not timely made the required annual payment. You may provide additional information if you believe the penalty to be in error.

Penalty for underpayment of estimated tax accrues at the same rate as interest on an underpayment of tax. The penalty for underpayment of estimated tax may exceed the maximum 20% that applies to underpayment penalty. Beginning January 1, 2008, penalty on underpayment of estimated tax is computed on a daily basis, at the rate established for individual income tax purposes by the U.S. Internal Revenue Code (IRC). See *Penalties and Interest* on the previous page.

**Returned Check Penalty.** A check that is not paid by a financial institution does not constitute payment. A penalty of \$20 will be assessed for a bad check in addition to other penalties that may apply to late payment.

**Failure of Paid Tax Preparers to Conform to Certain Requirements.** A penalty of \$25 per return or claim for refund will be assessed a paid preparer who:

- fails to sign the tax return or claim for refund, or
- fails to include the identifying number of the paid preparer.

**The law provides for a penalty of \$500 per item against any tax return preparer who endorses or otherwise negotiates, either directly or through an agent, any refund check issued to a taxpayer.**

**Paid Tax Preparers Requirement to Ensure Returns are Filed Electronically.** Paid tax practitioners who prepare more than twenty-five New Mexico personal income tax returns must ensure that each return is submitted by Department-approved electronic media, unless the taxpayer whose return is being prepared requests otherwise. A \$5 penalty per return is assessed for personal income tax preparers who fail to comply with this requirement.

To avoid a penalty of \$5 per return imposed on the paid tax return preparer, the tax preparer must ensure the return will be filed by Department-approved electronic media OR keep a signed Form RPD-41338, *Taxpayer Waiver for Preparers Electronic Filing Requirement*, on file **and** mark the check box in the "Paid Preparer's Use Only" section at the bottom of page 2 of Form PIT-1.

The requirement to ensure the return is filed by Department-approved electronic media applies only to 2011 New Mexico personal income tax returns filed in calendar year 2012. See the instructions for the "Paid Preparer's Use Only" section in these instructions for more details on this requirement.

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## CONTACTING THE DEPARTMENT

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### Information and Forms.

Forms and instructions are available on our Internet home page. Our address is: [www.tax.newmexico.gov](http://www.tax.newmexico.gov)

### Online Services Available.

**TAP, Taxpayer Access Point**, is a secure online resource that allows taxpayers to:

- review return, payment and refund information;
- pay existing tax liabilities online;
- check the status of a refund;
- change contact information, and

- register a business.

Currently TAP allows access to thirteen tax programs including the personal income tax and gross receipts tax programs. On our home page, under *Online Services*, select *Manage My Account*, and follow the links to the Taxpayer Access Point (TAP) link.

### E-mail and Telephone Correspondence.

On our home page select "About Us", click on "Contact Us" then click on the

"E-mail Us" link. This link allows you to send an e-mail to the Department by subject matter. Using the "E-mail Us" link, sends the e-mail directly to the subject matter experts, for a wide range of tax topics.

For personal income tax, direct questions about the return, instructions, a submitted return or your refund to [TRD-TaxReturnHelp@state.nm.us](mailto:TRD-TaxReturnHelp@state.nm.us) or call (505) 827-0827 or your local district office.

Direct general questions about New Mexico taxes to [Policy.Office@state.nm.us](mailto:Policy.Office@state.nm.us) or call your local district office or (505) 827-0827.

Order forms by e-mailing us at [Policy.Office@state.nm.us](mailto:Policy.Office@state.nm.us) or call (505) 827-2206.

**If you want to write us about your return**, please address your letter to:

Personal Income Tax -  
Correspondence  
Taxation and Revenue Department  
P. O. Box 25122  
Santa Fe, NM 87504-5122

If you write us for information or to order forms after April 1, you should not rely on receiving the forms or a

response to your correspondence before the due date of the personal income tax return.

**Need Help with Your Return?**

Contact your local district office or call (505) 827-0827 for general assistance with filing your return and for tax help.

Assistance in preparing your tax return may be available from:

- Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). Volunteers give free or low-cost help to lower-income, elderly, and disabled individuals. Watch for VITA and TCE information in your community for the site nearest you.

- Some senior citizens' centers. Contact the center for dates and times.
- Some social service agencies. They either provide assistance or direct you to other free or low-cost tax preparation assistance programs.
- Department district offices. They offer tax information and forms, and can direct the low-income and elderly to local tax-preparation assistance.
- Software preparation services or a tax preparer.

Visit our web site for information on tax assistance for senior citizens and low-income filers.

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## YOUR RIGHTS UNDER THE TAX LAW

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The Tax Administration Act governs how the Department administers the Income Tax Act and gives you specific rights and responsibilities.

Keep accurate tax records and stay current with changes in the tax law to help avoid tax problems. These instructions and other Department publications contain information that can help you do both.

While most tax problems can be resolved informally, it is important to understand that you must exercise certain rights provided to you under law within specific time frames. If an adjustment is made to your return, you will receive a notice explaining the adjustment with a description of procedures to use if you disagree.

At any time after filing your return, the return may be subject to further review, verification or correction. If your tax return is adjusted or there is an assessment of additional tax, you will receive a copy of publication *FYI-406, Your Rights Under the Tax Laws*. The publication outlines your rights and obligations and describes in detail how to dispute a Department action through either the Claim for Refund procedure or the Protest procedure. Read these procedures carefully to ensure you take the necessary steps to protect your rights.

Publication FYI-406 is on the Department's Internet home page at [www.tax.newmexico.gov](http://www.tax.newmexico.gov). Enter "FYI-406" into the search window at the top of the home page. It is also available by contacting Taxpayer Information by

e-mail at [policy.office@state.nm.us](mailto:policy.office@state.nm.us) or calling (505) 827-0908.

**NOTE: The taxpayer may protest the Department's failure to grant or deny a claim for refund.** In the event the Department has not granted or denied a claim for refund within 120 days, you may protest, bring suit, or re-file your claim within three years from the end of the calendar year in which the tax was due or in which you paid a Department assessment.

If you do not hear from the Department within 120 days, you have 90 days in which to file a protest. You must act if you have not heard from TRD within 120 days. Sec. 7-1-26 NMSA 1978 stops the Department from approving or denying your claim when 210 days have passed and you have not filed a formal protest or suit in district court.

**Reminder:**  
**Write your correct social security number (SSN)**  
**on ALL forms, schedules, payments and correspondence.**

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## ABOUT YOUR TAX RETURN INFORMATION

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**KEEP COPIES OF YOUR TAX RECORDS AND RETURNS.** *Please remember to keep a copy of your completed income tax return for at least ten years after you file it.* Keep copies of books, records, schedules, statements or other documents. The Department may ask you to provide copies of these records after you have filed your income tax return.

### Privacy Notification

The New Mexico Taxation and Revenue Department requires taxpayers to furnish social security numbers as a means of taxpayer identification. All information supplied electronically by taxpayers is protected using encryption and fire walls. Taxpayer information on returns is protected in accordance with the confidentiality provisions of the Tax Administration Act (Section 7-1-8 NMSA 1978).

The rights of the Taxation and Revenue Department and the Secretary of the Department to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms, are in Section 7-1-12 NMSA 1978 and 3.1.1.15 NMAC.

The Taxation and Revenue Department uses this information primarily to determine and administer state tax

liabilities. The Department also uses the information for certain tax-offset and exchange-of-tax information authorized by law, and for any other purpose authorized by law.

### 1099G and 1099INT Information Returns

Federal law requires New Mexico to report to the Internal Revenue Service all New Mexico income tax refunds and interest paid to taxpayers on those refunds. New Mexico is required to report the same information to you on a Form 1099.

The amount reported on Forms 1099G and 1099INT may or may not be federally taxable to you. Consult your tax preparer, the federal income tax form instructions, or IRS Publication 525, *Taxable Income*, to determine if you should report the amount as income for federal income tax purposes.

### Federal/State Tax Agreement

Under authority of federal and New Mexico laws, the New Mexico Taxation and Revenue Department and the Internal Revenue Service are parties to a federal/state agreement for the mutual exchange of tax information.

Every year New Mexico participates in a program which matches New Mexico

return information with federal return information. If you receive notice from the New Mexico Taxation and Revenue Department telling you of a difference between the state and federal information or a non-filed return, it is to your advantage to respond promptly and provide any information you have to clear your record of the difference. If you do not respond within 60 days, we will presume the notice to be correct. We will issue an assessment of tax due for the amount of underpaid tax plus penalty and interest.

### Treasury Offset Program

If an assessment of New Mexico Personal Income Tax is established, the New Mexico Taxation and Revenue Department may submit your unpaid debt to the Treasury Offset Program. This "offset" is authorized by federal law and allows the U.S. Department of the Treasury to reduce or withhold any of your federal income tax refund by the amount of your debt.

### Outside Collection Agencies

The Department is authorized to contract with outside collection agencies for collection of tax obligations that are at least 120 days past due. Contracted outside collection agencies are subject to the same privacy laws and requirements as the Department.

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## STEPS FOR PREPARING YOUR RETURN

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### Prepare your federal return first.

Much of the information on your New Mexico return will be the same. Even if you are not required to file a federal return, complete a sample federal return *before* you prepare your New Mexico return.

Most New Mexico income tax laws are based on federal income tax laws. In these instructions we point out only the differences and explain those items unique to New Mexico law. No instructions are given for self-explanatory items; for example, when a line requires addition or subtraction.

**NOTE: References to line numbers on federal forms are provided as a convenience. They are based on information available to the Department at the time we deliver New Mexico forms to the printing contractor. Use caution. The Department is not responsible for changes or errors in these references.**

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### STEP 1

**Get all forms and publications you need.**

If you need forms or additional instructions, see *Contacting the Department*

on page 13.

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### STEP 2

**Get your tax records together.**

### Name and Social Security Number.

Enter your name and social security number on all forms and correspondence you send to TRD. We cannot accept a return without a valid identification number. New Mexico requires that you use the same name and taxpayer identification number as required by the IRS.

Be sure that the name of the taxpayer,

spouse and all dependents listed on the income tax return and their social security numbers agree with the individual's social security card. Contact the Social Security Administration if the name is not correct. The web site address is [www.ssa.gov](http://www.ssa.gov).

Resident or non-resident foreign nationals who do not have and are not eligible to obtain a social security number may obtain a federal individual taxpayer identification number (ITIN) by filing Form W-7 with the Internal Revenue Service. Use this ITIN instead of a social security number. Contact the Internal Revenue Service for forms and information on the ITIN program or visit the IRS web site at [www.irs.gov](http://www.irs.gov). Place the ITIN everywhere the SSN is required.

NOTE: The IRS requires a nonresident alien spouse to have either an SSN or an ITIN, if:

- you file a joint return,
- you file a separate return and claim an exemption for your spouse, or
- your spouse is filing a separate return.

A dependent child who was born and died in 2011 is not required to have an SSN. If an SSN was not obtained, enter all "9"s in the Dependent's SSN column on line 5 and attach a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

**If you received a salary, wages or**

**tips**, gather all 2011 wage and tax statements. If you have not received your wage and tax statements by February 15 or if the form you receive is incorrect, contact your employer. If your employer withheld New Mexico taxes in error, we require a written explanation from your employer.

**If you received an annuity**, pension, retirement pay, IRA distribution, distribution from a New Mexico-approved qualified state tuition program, Railroad Retirement or sick pay or social security benefits in 2011, whether or not income tax was withheld on the payments, gather all federal Form(s) 1099-R, RRB1099 and 1099-SSA.

If you did not have tax withheld but would like to in the future, contact the payor. See also *Withholding on Certain Government Pensions*, below for contact information.

**If you had tax withheld from oil and gas proceeds** from an oil or gas well located in New Mexico, obtain a copy of your federal Form(s) 1099-MISC, or Form RPD-41285, *Annual Statement of Withholding of Oil and Gas Proceeds*.

**If you had tax withheld by a Pass-Through Entity (PTE)** from your share of the net income earned by a PTE, attach a copy of New Mexico Form(s) RPD-41359, *Annual Statement of Pass-Through Entity Withholding*.

**If you had gambling or lottery winnings**, whether or not income tax was

withheld on the winnings, you need your 2011 federal Form W-2G or a record of winnings not required to be reported on a Form W-2G. If your winnings were offset by losses reported in your itemized deductions on your federal return, you may be asked to provide documentation to substantiate the deduction.

**If you received public assistance**, from Temporary Assistance to Needy Families (TANF) or a similar program, welfare benefits or Supplemental Security Income (SSI) during 2011, you will need records of the amounts.

**If you received any other income** in 2011, whether or not taxable, such as an insurance settlement, a scholarship or grant, VA benefits, income from an inheritance or trust, gifts of cash or marketable property, alimony, separate maintenance or child support, gather your records of the amounts.

**To claim the Property Tax Rebate** for persons age 65 or older, or the Low Income Property Tax Rebate for Los Alamos or Santa Fe County residents, you need records of the property tax billed for 2011 and/or the rent paid on your principal place of residence.

**To claim the Child Day Care Credit** you need a *Caregiver's Statement*, Form PIT-CG, from each person who provided child day care during 2011.

**If you paid income taxes to another state** on income that also will be taxable in New Mexico, you need a copy

### **Withholding on Certain Government Pensions**

Retired members of the Army, Air Force, Navy, Marines, Coast Guard, U.S. Civil Service, the National Oceanic and Atmospheric Administration, and the U.S. Public Health Service may request that New Mexico income tax be withheld from their retirement pay by contacting the appropriate retirement pay office.

**U.S. Military Retirement/Annuity Pay:**  
Defense Finance and Accounting Service  
Tel: (800) 321-1080  
[www.dod.mil/dfas](http://www.dod.mil/dfas)

**U.S. Coast Guard PPC Retiree and Annuity Services Branch**  
Tel: (800) 772-8724  
[www.uscg.mil/ppc/ras/](http://www.uscg.mil/ppc/ras/)  
(Also for retired members of the National Oceanic and Atmospheric Administration)

**U.S. Public Health Service**  
Compensation Branch/OCCOS/HRS  
5600 Fishers Lane, Room 4-50  
Rockville, MD 20857  
Tel: (800) 638-8744  
Tel: (301) 594-2963

**All Other Federal Retirees:**  
U.S. Office of Personnel Management  
Retirement Operations Center  
Tel: (888) 767-6738  
Tel: (202) 606-0500 or (202) 606-1800  
Tel: (800) 878-5707 (TDD)  
[www.opm.gov/retire](http://www.opm.gov/retire)

of that state's return. Both states must claim the same income source to be eligible for the credit.

**If you made New Mexico estimated tax payments** during the year, you need your records of the amounts and dates of payment. If you had an overpayment from your 2010 return applied to your 2011 estimated taxes, be sure to include that amount in your total.

**If you are married and filing separate returns**, if you were divorced

during 2011, if you are claiming the exemption for income of persons 100 years or older, or if you or your spouse - but not both - is a resident of a community property state, **and** your income and payments are not evenly distributed, prepare and attach a statement reflecting a correct division of community and separate income and payments.

**To claim a deduction, exemption or tax credit** on Schedule PIT-ADJ, PIT-CR or Schedule PIT-RC, make

sure you have the appropriate records, approvals, certifications, and forms. See the instructions for the line on the schedule, or *Other Forms or Attachments You May Have to File*, on page 8 of these instructions.

### **STEP 3** **Fill in your return.**

Fill in your return using the line instructions below. Continue with **STEP 4** on page 30.

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## **LINE INSTRUCTIONS FOR FORM PIT-1**

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### **Filling in your tax return.**

Complete all required information on your form. Failure to complete all required information will delay processing your return and may cause your return to be incorrectly computed.

Please spend a moment reviewing the items below before making your entries:

- **Round all amounts up or down to the nearest whole dollar. Do not enter cents.** All money items on your return **MUST** be rounded to the nearest whole dollar. Do not enter cents. For example, enter \$10.49 as \$10 and \$10.50 as \$11;
- **Please type or print using a blue or black pen -- no pencils;**
- **Write your numbers clearly and legibly.** The forms contain boxes to guide you in making your handwritten entries. Clear, legible printing reduces errors and lets us process your return more efficiently;
- **Do not use dollar signs (\$), decimal points (.) or any punctuation marks or symbols other than the comma (,);**
- **For a loss reported on Form PIT-1, line 6, place a minus sign (-) immediately to the left of the loss amount. Do not use brackets or parentheses.**

*Example:* If your federal adjusted gross income is negative \$23,742.48, your money field entry for a loss on line 6 of

your Form PIT-1 should look like this:

- 23,742	00
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**Please leave blank all spaces and boxes that do not apply to you.** Do not draw lines through or across areas you have left blank.

**Complete the top of page 1 of the Form PIT-1.**

### **Name and Address Box.**

Make sure your name(s), address and social security number(s) are legible, complete and correct.

Enter names on a joint return in the same order as on the federal return. Taxpayers filing a joint return should enter their names and social security numbers in the same order each year to avoid processing delays.

Mark the box above the name-and-address block if you moved or changed your address since your last filing.

**Report Changes of Address:** If your mailing address has changed, check the box on your return, reflecting that the address on Form PIT-1 is new or has changed. If you move after filing your return and you expect a refund, you should notify both the post office serving your old address and the Department of your change of address. This will help in forwarding your refund or any other correspondence related to your tax return to your new address. To report a change of address by mail use Form RPD-41260, *Change of Address*

**Form. Your original signature is mandatory for a change of address.**

### **Filing Period.**

All information on your return except your mailing address should be for calendar year January 1, 2011 through December 31, 2011 or for your fiscal year. If you are filing for a fiscal year, enter the month and day your tax year began, and the month and day that it ended at the top of the first page. Your tax year must match the tax year of your federal return. Do not file short year returns unless allowed by the Internal Revenue Code.

### **LINE 1.**

**Social Security Number(s), blind for federal income tax purposes, over 64 years of age and older, Residency Status, and Deceased Taxpayer or Spouse Information**

Enter your name, address and social security number and the name and social security number of your spouse in exactly the same order as on your federal return. **Your spouse's name and social security number are necessary even if you are "married filing separately"**.

If you -- or your spouse -- do not have a social security number (SSN), but do have an individual taxpayer identification number (ITIN) assigned by the Internal Revenue Service, enter the ITIN everywhere the SSN is required. NOTE: The IRS requires a nonresident alien spouse to have either an SSN or an ITIN, if:

- you file a joint return,

- you file a separate return and claim an exemption for your spouse, or
- your spouse is filing a separate return.

**You must provide your own and your spouse's social security number or individual taxpayer identification number, or your return is not complete and will not be processed.**

Indicate if you or your spouse (if applicable) are 65 years of age or older or blind for federal income tax purposes. The Department at some time may request proof that you or your spouse are blind for federal purposes. Please do not attach the proof to your return.

#### **Residency:**

- **Resident.** New Mexico full-year residents and individuals who were physically present in New Mexico for 185 days or more during the tax year, but not first-year residents, or certain military servicemembers and their qualifying spouses, must mark "R" in the residency status box.
- **Non-resident.** If you were physically present in New Mexico for fewer than 185 days and you were not domiciled in New Mexico during any part of the year, mark "N" in the residency status box.

New Mexico's law says every person who has income from New Mexico sources and who is required to file a federal income tax return must file a personal income tax return in New Mexico. This includes non-residents who have income from wages, rents, royalties, businesses, estates... every New Mexico source. Even foreign nationals and persons who reside in states that do not have income taxes must file here when they have a federal filing requirement and have income from any New Mexico source whatsoever.

- **First-year resident.** If you moved into New Mexico during the tax year with the intent of establishing domicile in New Mexico, mark "F" in the residency status box. You are a first-year resident whether or not you were physically present in New Mexico for fewer than 185 days during the tax year.

- **Part-year resident.** If you were physically present in New Mexico for fewer than 185 days during the tax year, and you were domiciled in New Mexico during part of the tax year but not on the last day of the tax year, mark "P" in the residency status box.
- **Military servicemembers and their qualifying spouse's temporarily assigned to New Mexico** who have established residency outside New Mexico should enter "N".

See *Resident, Part-Year Resident, First-Year Resident and Non-resident Defined* on page 2 for more information.

#### **Deceased Taxpayer or Spouse:**

Mark the appropriate box and enter the date of death if the taxpayer or the spouse named on the return died before the return is filed. Include the month, day and year of death. Enter the claimant's name and social security number when the refund must be made payable to the order of a person other than the taxpayer or taxpayer's spouse. See *Representatives of Deceased Taxpayers* on page 3 for further details.

#### **LINE 2. Exemptions**

Enter the number of exemptions allowed on your federal return for yourself, your spouse if filing a joint return, and your qualifying dependents. New Mexico uses the same definitions and qualifications as the Internal Revenue Service to determine if someone is your dependent.

If you or your spouse were a dependent or qualify as a dependent of another individual for federal income tax purposes, whether or not you or your spouse were claimed as a dependent on the other person's federal return, exclude that spouse from your allowable exemptions.

*For example:*

- If neither you nor your spouse can be claimed as a dependent of another individual for federal income tax purposes, enter one exemption if filing married filing separate and two exemptions if married filing jointly.

- If someone can claim you or your spouse, if a joint return - but not both - on the federal return, enter one exemption.
- If filing joint and both you and your spouse qualify to be claimed as a dependent on another person's federal return, your allowable exemption is "00".

#### **LINE 3. Extension of Time to File**

Put an "X" in the extension indicator box on line 3 of Form PIT-1, and enter the date the extension expires. If you were granted a federal automatic six-month extension (through October 15th) or you have received approval for a New Mexico extension, it is not necessary to attach a copy of the federal Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, or New Mexico Form RPD-41096, *Extension of Time to File*.

Special instructions and backup are required if you are granted a federal extension for a period of more than six months, or a New Mexico extension for military personnel deployed in a combat zone. See *Extension of Time to File*, on page 11 of these instructions for more information.

*Reminder: An extension of time to file your return DOES NOT extend the time to pay.*

#### **LINE 4, BOXES 1 - 5. Filing Status**

Show your filing status by marking an "X" in the box to the left of the filing status. Use the same filing status on your state return that you used on your federal return. If you did not file a federal return, use the filing status that you would have used for federal income tax purposes.

**NOTE: New Mexico is a community property state.** For married persons filing separately, divorced during 2011, or married persons filing joint, claiming the exemption for income of persons 100 years or older, or allocating and apportioning income in and outside New Mexico, both your New Mexico

and federal returns **MUST** reflect a correct division of **community and separate income and payments**. If your income and payments are not evenly distributed, attach a copy of a statement reflecting a correct division of community and separate income and payments. Include your spouse's or former spouse's name and social security number on the statement. Attach the statement explaining the division of community income and payments to your Form PIT-1 even if you did not file a federal return. See Publication **FYI-310, Community Property, Divorce, Separation and your New Mexico Income Tax**, for more details.

If you put an "X" in box 3 of line 4, Filing Status, you must include your spouse's name in the address block and your spouse's social security number next to the name on line 1.

If you put an "X" in box 4 of line 4, Filing Status, enter the name of the person who qualifies you as head of household if that person is a child and not eligible to be included as a qualified dependent exemption under federal regulations.

**LINE 5.  
Dependents**

Enter the name, social security number and date of birth of each dependent reported on your federal return. If you have more than five qualifying dependents, enter the name, social security number and date of birth of the first five qualifying dependents on line 5 of 2011 Form PIT-1 and the remaining qualifying dependents on 2011 Schedule PIT-S. Attach Schedule PIT-S to your 2011 Form PIT-1. To avoid processing delays, DO NOT use Schedule PIT-S if you have five or fewer qualifying dependent exemptions.

Do not file Schedule PIT-S unless the five dependent lines have been filled in on the PIT-1, line 5, and additional lines are needed for qualifying dependent exemptions exceeding five.

Enter *only* qualifying dependent exemptions allowed on your federal return. Do not include yourself or your spouse if filing a joint return. New

Mexico uses the same definitions and qualifications as the Internal Revenue Service to determine if someone is a qualified dependent. See the instructions for Federal Form 1040, 1040A or 1040EZ to determine who you may claim as a dependent exemption.

You must list your dependent's **correct SSN** and be sure that the name agrees with the individual's social security card. If your dependent is not eligible to obtain an SSN, use the individual identification number required by the IRS. For details on how to apply, visit the IRS at [www.irs.gov](http://www.irs.gov).

If your qualified dependent child was born and died in 2011 and an SSN was not obtained, enter all 9s in the Dependent's SSN column on line 5 and attach a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

You must enter the **dependent's date of birth** following the format on the form. To indicate the dependent's date of birth, enter a two-digit month, two-digit day and four-digit year.

**LINE 6.  
Federal Adjusted Gross Income**

Enter the federal adjusted gross income as reported on your federal form:

If you filed Federal form:	Enter the amount from:
1040	Line 38
1040A	Line 22
1040EZ	Line 4

**Royalty Income of Non-residents**

Non-resident taxpayers who elect to compute tax on **gross** royalty income under \$5,000 using special procedures instead of filing a complete Form PIT-1 and the Schedule PIT-B, please see also *Royalty Income of Non-residents*, on page 3 of these instructions for completing Form PIT-1. Skip lines 6 through 13a and enter a "Y" in the box on line 15a on Form PIT-1, instead of an "R" for computing tax using the rate table, or "B" for computing tax using Schedule PIT-B. Enter your total **gross** royalty income from New Mexico sources on line 15 and follow the instructions for lines 19, 20 and 23 through 38.

**LINE 7.  
Itemized State and Local Income or General Sales Tax**

**If you itemized your federal deduction amount, enter the amount of state and local income or general sales tax deduction claimed on line 5, federal Form 1040, Schedule A.**

A taxpayer who itemizes deductions

WORKSHEET FOR COMPUTING THE AMOUNT ON LINE 7, FORM PIT-1	
1. Enter the total itemized deductions from federal Form 1040, line 40. Also enter this amount on line 9 and mark the box on line 9a.	\$
2. Enter the standard deduction amount that you could have claimed on federal Form 1040, line 40, had you not elected or were required to itemize your federal allowable deductions.	\$
3. Subtract line 2 from line 1, but not less than \$0.	\$
4. Enter the state and local income or general sales tax deduction claimed on line 5, federal Form 1040, Schedule A.	\$
5. Enter the lesser of lines 3 and 4. <b>Also enter this amount on line 7, Form PIT-1.</b>	\$



on the 2011 federal income tax return is required to add back the amount of state and local income or general sales tax deduction claimed on the federal return, but not below the standard deduction amount that you would have qualified for had you not itemized your deductions on the federal return. To determine the amount to be entered on line 7, complete the "Worksheet For Computing the Amount on Line 7, Form PIT-1" on the previous page.

**LINE 8.**  
**Additions to Federal Adjusted Gross Income**

See the instructions for lines 1 through 5 on the 2011 Schedule PIT-ADJ if you:

- received interest and dividends from federally tax-exempt bonds;
- have a net operating loss;
- have had contributions refunded when closing a New Mexico-approved Section 529 college savings plan account;
- have had certain contributions rolled out of a New Mexico-approved Section 529 college savings plan account; or
- had charitable deductions claimed on federal Form 1040, Schedule A, for a donation of land to private non-profit or public conservation agencies for conservation purposes from which you were allowed the New Mexico Land Conservation Tax Credit.

**LINE 9.**  
**Federal Standard or Itemized Deduction Amount**

Enter on PIT-1, line 9 your allowable federal **itemized deductions** from federal Form 1040 line 40, if you itemized your deductions on your 2011 federal Form 1040, mark **check box 9a** and **complete line 7**.

If you did not itemize your deductions, enter on Form PIT-1 line 9 the allowable federal **standard deduction** from federal Form 1040 line 40, or 1040A line 24.

**Check box 9a only** if you itemized your deductions on federal Form 1040, line 40.

If you claim a charitable deduction in your federal itemized deductions on federal Form 1040, Schedule A, for a donation of land to private non-profit or public conservation agencies for conservation purposes from which you were approved for the New Mexico Land Conservation Tax Credit, you must add back the charitable deduction amount included in your itemized deductions on your federal Form 1040, Schedule A. Add the charitable deduction amount on line 4, Schedule PIT-ADJ.

Filers of federal Form 1040EZ should enter the amount from Form 1040EZ, line 5. That amount includes both your standard deduction and your dependency exemption, so you will not have an entry on line 10 of New Mexico Form PIT-1. See line 10 below.

**LINE 10.**  
**Federal Exemption Amount**

Enter on line 10 the federal exemption amount allowed, from line 42 of the federal Form 1040, or the amount from line 26 of federal Form 1040A. If you filed federal Form 1040EZ, leave line 10 blank -- your deduction for personal exemptions is included in the amount on line 9.

**LINE 11.**  
**New Mexico Low- and Middle-Income Tax Exemption**

A New Mexico income tax exemption is allowed for individuals who are low- and middle-income taxpayers. All taxpayers, including residents, part-year residents, first-year residents, or non-residents may claim this exemption in full. The maximum is \$2,500 for each qualified exemption for federal income tax purposes. The amount varies according to filing status and adjusted gross income. To claim the exemption, the amount on line 6, Form PIT-1 **must be equal to or less than:**

- \$36,667, if single;
- \$27,500, if married filing separate, or
- \$55,000, if married filing joint, qualified widow(er), or head of household.

Use the worksheet on page 21 of these instructions to compute the New Mexico low- and middle-income tax exemption.

**LINE 12.**  
**Deductions/Exemptions from Federal Adjusted Gross Income**

See the instructions for lines 6 through 20 on 2011 SCHEDULE PIT-ADJ if:

- you have interest income on New Mexico state and local bonds;
- you have a New Mexico net operating loss carryover;
- you have interest income from U.S. government securities;
- you have railroad retirement income not taxable by New Mexico;
- you or your spouse, or both, are members of an Indian nation, tribe or pueblo and your income was wholly earned on the lands of the reservation or pueblo of which the individual is an enrolled member while domiciled on that reservation, tribe or pueblo;
- you or your spouse -- or both -- are age 100 or over **and** you are not dependents of another taxpayer;
- you or your spouse -- or both -- are age 65 or over or blind and your adjusted gross income is not over \$51,000 for a joint return, \$28,500 for a single taxpayer, or \$25,500 for married taxpayers filing separately;
- you have a New Mexico Medical Care Savings Account;
- you contribute to a New Mexico-approved Section 529 college savings plan;
- you have net capital gains for which you can claim a deduction of up to \$1,000, or 50% of your net capital gains, whichever is greater;
- you have military wages or salary from active duty service;
- you or your spouse -- or both -- are age 65 or over and you have unreimbursed or uncompensated medical care expenses of \$28,000 or more for yourself, your spouse or dependents;
- you, your spouse or dependents have expenses related to donating human organs for transfer to another person;
- you received a reimbursement from the New Mexico National Guard

## New Mexico Low- and Middle-Income Tax Exemption Worksheet

Complete this worksheet to determine your New Mexico Low- and Middle-Income Tax Exemption.

Do not attach this worksheet to your Form PIT-1. Maintain a copy in your records.

<b>You are eligible to claim the New Mexico Low- and Middle-Income Tax Exemption if:</b>	
<b>Your Filing status is:</b>	<b>and your federal adjusted gross income is:</b>
Single	\$36,667 or less
Married filing joint or surviving spouse	\$55,000 or less
Head of household	\$55,000 or less
Married filing separate	\$27,500 or less

1. Enter the amount reported on line 6, Form PIT-1.  
If your federal adjusted gross income is greater than the amount listed in the table above, for your filing status, do not complete this form, you do not qualify for this exemption. ....
  
2. If your filing status on line 4, Form PIT-1 is: .....
  - single, enter \$20,000;
  - married filing joint or qualified widow(er), enter \$30,000
  - head of household, enter \$30,000
  - married filing separate, enter \$15,000.
  
3. Subtract line 2 from line 1. If the result is a negative, enter zero here, skip line 4, and enter zero on line 5. ....
  
4. If your filing status on line 4, Form PIT-1 is: .....
  - single, enter 0.15;
  - married filing joint or qualified widow(er), enter 0.10
  - head of household, enter 0.10
  - married filing separate, enter 0.20
  
5. Multiply line 3 by line 4. Enter the result. ....
  
6. Subtract line 5 from \$2,500. ....
  
7. Enter the number of federal exemptions\* reported on line 2, Form PIT-1. ....
  
8. Multiply line 6 by line 7. Enter this amount here and on line 11, Form PIT-1. ....

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	

\* *Federal exemption* means an exemption allowable for federal income tax purposes.

Service Member's Life Insurance Reimbursement Fund, or

- you were required to include in your federal adjusted gross income taxable refunds, credits or offsets of state and local income tax (Form 1040, line 10).

**LINE 13.  
Medical Care Expense Deduction**

Any taxpayer who files a New Mexico PIT-1 Personal Income Tax Return, including out-of-state residents with income tax responsibility to New Mexico, may claim a deduction for medical care expenses paid during the tax year for medical care of the taxpayer, the taxpayer's spouse or a dependent. Use the worksheet on this page to determine your deduction amount that you enter on line 13, Form PIT-1.

**Important: To claim the medical care expense deduction, both lines 13 and 13a must be completed or any medical care expense deduction will be denied.**

When medical expenses are incurred for services provided by a medical doctor, osteopathic physician, dentist, podiatrist, chiropractic physician or psychologist, **the person providing the service must be licensed or certified to practice in New Mexico** or the medical expenses incurred cannot be included to compute the deduction for medical care expenses.

**For purposes of the Medical Care expense deduction, you may claim only unreimbursed and uncompensated medical expenses NOT included in your itemized deduction amount on the federal Form 1040 return, Schedule A.** Medical care expenses not included in the itemized deduction amount because they are part of the federal 7.5% of adjusted gross income floor amount, can be included here.

NOTE: If you or your spouse are 65 years of age or older and you paid unreimbursed and uncompensated medical care expenses over \$28,000 during the current tax year, you may also be eligible to claim an exemption

**WORKSHEET FOR COMPUTING MEDICAL CARE EXPENSE DEDUCTION**

1. Determine your eligible medical care expenses paid during the tax year and enter here. *Important: Also enter this amount on line 13a*.....1. \_\_\_\_\_
2. From the Medical Care Expenses table below, enter the correct Percentage of Paid Medical Expenses based on your filing status and your adjusted gross income. ....2. \_\_\_\_\_
3. Multiply line 1 by line 2. Enter on line 13, Form PIT-1 .....3. \_\_\_\_\_

**MEDICAL CARE EXPENSES**

**Surviving Spouses, Married Individuals Filing Joint Returns**

<u>If Adjusted Gross Income Is:</u>	<u>Percentage of Paid Medical Expenses:</u>
Not over \$30,000	25%
Between \$30,000 and \$70,000	15%
Over \$70,000	10%

**Single Individuals and Married Persons Filing Separate Returns**

<u>If Adjusted Gross Income Is:</u>	<u>Percentage of Paid Medical Expenses:</u>
Not over \$15,000	25%
Between \$15,000 and \$35,000	15%
Over \$35,000	10%

**Head of Household**

<u>If Adjusted Gross Income Is:</u>	<u>Percentage of Paid Medical Expenses:</u>
Not over \$20,000	25%
Between \$20,000 and \$50,000	15%
Over \$50,000	10%

of \$3,000 and tax credit of \$2,800. See the instructions for line 17, Schedule PIT-ADJ and line 23, Schedule PIT-RC for details.

Reimbursed and compensated insurance premiums like those paid with pre-tax dollars under cafeteria and similar benefit plans are also ineligible. Some of the expenses you may include are:

1. Amounts paid as premiums under Part B of Title XVIII of the Social Security Act (Medicare);
2. Amounts paid for a qualified long-term care insurance contract defined in Section 7702B(b) of the Internal Revenue Code, and
3. Unreimbursed insurance premiums and co-payments not deducted for federal purposes. NOTE: Premiums paid with pre-tax dollars through payroll deductions are not eligible.

For purposes of this deduction:

1. "Health Care Facility" means a hospital, outpatient facility, diagnostic and treatment center, rehabilitation center, free-standing hospice, physician's office, or other similar facility, regardless of location, where medical care is provided and which is licensed by any governmental entity;
2. "Medical Care" means the diagnosis, cure, mitigation, treatment or prevention of disease, or care for the purpose of affecting any structure or function of the body;
3. "Medical Care Expenses" means amounts paid for:
  - a. The diagnosis, cure, mitigation, treatment or prevention of disease, or care for the purpose of affecting any structure or function of the body, if **provided by a physician or in a health care facility**. Cosmetic surgery is not eligible;

b. Prescribed drugs or insulin, and oxygen. A “prescribed drug” is a drug or biologically active substance for use in or on humans that requires a prescription or administration by a person licensed to do so. Costs for over-the-counter drugs are not eligible. Prescribed drugs for animals are not eligible;

c. Qualified long-term care services as defined in Section 7702B (c) of the Internal Revenue Code;

d. Insurance covering medical care, including amounts you paid as premiums under part B of Title XVIII of the Social Security Act (Medicare) or for a qualified long-term care insurance contract defined in Section 7702B (b) of the Internal Revenue Code, if the insurance or other amount is income for the tax year;

e. Nursing services, regardless of where the services are rendered, if provided by a practical nurse or a professional nurse licensed to practice in the state according to the Nursing Practice Act;

f. Specialized treatment or the use of special therapeutic devices if a physician prescribes the treatment or device, and the patient can show that the expense was incurred primarily for the prevention or alleviation of a physical or mental defect or illness. “Special therapeutic devices” include corrective eyeglasses, contact lenses and hearing aids prescribed by a physician. Expenses for guide dogs, however, are excluded;

g. Care in an institution other than a hospital, such as a sanitarium or rest home, if the principal reason for the presence of the person in the institution is to receive the medical care available. If the meals and lodging are a necessary part of such care, the cost of the meals and lodging are “medical care expenses.”

4. “Physician” means a medical doctor, osteopathic physician, dentist, podiatrist, chiropractic physician or psychologist licensed or certified to practice in New Mexico.

Physicians licensed or certified to practice in New Mexico are recognized. Also qualified are licensed practical nurses and registered professional nurses licensed in New Mexico. Costs of care provided by other health care professionals such as physical therapists, acupuncturists and others licensed by the New Mexico Department of Health are deductible only if the care was provided in their offices or at other qualified health care facilities.

Keep full documentation of all medical care expenses for which you claim a deduction on this line. **Do not send the documentation with your tax return.** Keep your receipts in case you are selected for audit or verification of deductions claimed.

Married couples filing separately may claim only those expenses personally incurred. They may not claim any expenses the spouse has already claimed or plans to claim.

Do not claim payments to a veterinarian or veterinary clinic or any other expenses for family pets or other animals.

You may claim the medical care expense deduction in an amount equal to the percentage of medical care expenses paid during the taxable year based on the filing status and adjusted gross income. See the chart on page 22.

**LINE 13a.  
Unreimbursed and Uncompensated Medical Care Expenses**

Enter the total of unreimbursed and uncompensated medical care expenses used to compute the medical care expense deduction claimed on line 13. To claim the medical care expense deduction, both lines 13 and 13a must be completed or any medical care expense deduction will be denied.

**LINE 14.  
New Mexico Taxable Income**

Add lines 6, 7 and 8, then subtract the sum of lines 9, 10, 11, 12 and 13. Enter zero if negative. This is your New Mexico taxable income.

On line 15 you will calculate your New Mexico tax due based on the New Mexico taxable income amount on line 14.

**LINE 15.  
New Mexico Tax**

Calculate your tax. Use either the rate tables beginning on page 1T or Schedule PIT-B. You must also complete line 15a. Complete Schedule PIT-B to calculate your tax if you have income from sources inside and outside New Mexico; otherwise, use the tax rate tables. When using the rate tables, please be very careful. **MAKE SURE** you use the taxable income amount on line 14.

If you qualify to file Schedule CC, then enter **only the amount from line 3 of Schedule CC, Alternative Tax Schedule**, on line 16. Schedule CC is to be used by taxpayers who:

- have no business activities in New Mexico other than sales,
- do not own or rent real estate in New Mexico, and
- have annual gross sales in or into New Mexico of \$100,000 or less.

**LINE 15a.  
New Mexico Tax Computation Indicator**

On line 15a, mark the indicator box with an “R” if you used the rate tables, or “B” if you used the Schedule PIT-B to compute your tax. If you compute your tax using Schedule CC, enter “R”.

Non-resident taxpayers who elect to compute tax on **gross** royalty income under \$5,000 using special procedures instead of filing a complete Form PIT-1 and Schedule PIT-B, enter the **gross** royalty income from New Mexico sources on line 14, and enter a “Y” in box 15a of Form PIT-1, instead of entering an “R” or a “B”. Compute the tax by applying the tax rate tables to the **gross** royalty income. Then follow the instructions for lines 19 and 20, and lines 23 through 38. Also see *Royalty Income of Non-residents* on page 3 of these instructions.

**WORKSHEET FOR COMPUTING TAX ON LUMP-SUM DISTRIBUTIONS**

- 1. Taxable income from line 14 of Form PIT-1 ..... 1. \_\_\_\_\_
- 2. Amount of lump-sum income reported for purposes of 10-year tax option or capital gains election on federal Form 4972 ..... 2. \_\_\_\_\_
- 3. MULTIPLY line 2 by .20 and enter ..... 3. \_\_\_\_\_
- 4. ADD lines 1 and 3 ..... 4. \_\_\_\_\_
- 5. Enter the tax from the tax rate tables on the amount on line 4 ..... 5. \_\_\_\_\_
- 6. Enter the tax from the tax rate tables on the amount on line 1 ..... 6. \_\_\_\_\_
- 7. SUBTRACT line 6 from line 5 and enter difference ..... 7. \_\_\_\_\_
- 8. MULTIPLY the amount on line 7 by 5. (This is the additional averaged tax due on the lump-sum income.) Enter on line 16 of Form PIT-1 ..... 8. \_\_\_\_\_

**LINE 16.  
Tax on Lump-Sum Distributions**

If you received a lump-sum payment and are using the federal special ten-year tax option on federal Form 4972, use the worksheet above to compute your New Mexico averaged tax. You are not eligible to use the New Mexico averaging method if you did not use the federal averaging methods available. Enter the amount on line 8 of the worksheet above for computing tax on lump-sum distributions on line 16 of Form PIT-1.

If you file Schedule PIT-B because you have income sources in and outside New Mexico, allocate to New Mexico on line 3, Schedule PIT-B, the portion of the lump-sum distribution you received while a resident. If you are a *full-year resident* or a *resident* because you were physically present in New Mexico for 185 days or more, you must allocate to New Mexico the lump-sum distribution you received during the entire year. If you are a first-year resident or a part-year resident, allocate only the amount of lump-sum distribution you received while a resident of New Mexico.

NOTE: If you used Schedule PIT-B to calculate New Mexico tax liability on line 15 and also used the federal special tax option and New Mexico averaging methods to calculate tax

on a lump-sum distribution on line 16, DO NOT add line 16 when completing line 19, Form PIT-1 as instructed. Instead subtract the sum of lines 17 and 18 from the amount entered on line 15. Skip line 16. Line 16, Form PIT-1 should not be added when completing line 19, Form PIT-1 because the New Mexico portion of line 16 is included in line 15.

**LINE 17.  
Credit for Taxes Paid to Another State**

A **resident** of New Mexico who must pay tax to another state on income that is also taxable in New Mexico may take a credit against New Mexico tax for tax paid to the other state.

**This credit is for tax that another state imposes on any portion of income that by law is included in New Mexico net income.** Do not include tax withheld when calculating the allowable credit. *If the specific item of income is not subject to taxation in both states, no credit is available.* The credit may not be more than the New Mexico tax liability, the sum of lines 15 and 16, on Form PIT-1, or more than 5-1/2% of the income taxable in the other state. Also, the amount of the credit may not exceed the amount of tax paid to the other state. Attach a copy of the complete income tax return(s) from the other state(s). See

the worksheet on page 25.

Income that is allocated or apportioned outside New Mexico on Schedule PIT-B does not qualify for credit for taxes paid to another state on that same income. *If a Schedule PIT-B is filed, the income must be required to be allocated or apportioned to New Mexico and included in column 2 on Schedule PIT-B or a credit for tax paid to another state is not allowed.*

For example: Rental income from property located outside of New Mexico is allocated outside New Mexico on Schedule PIT-B. Because that income is not included in column 2 on Schedule PIT-B, credit for tax paid to another state cannot be claimed.

Income tax you paid to any municipality, county, or other political subdivision of a state or to any central government of a foreign country does not count toward the credit.

“State” includes the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, and states and provinces of foreign countries. “State” does not include their central governments.

**NOTE:** Effective for retirement income received after December 31, 1995, federal law prohibits any state from taxing certain retirement income (chiefly pension income) unless you are resident of, or domiciled in, that state. For example, you receive a pension from your former California employer. You now reside in New Mexico. California may not tax your retirement income. The retirement income is taxable in New Mexico because you are a New Mexico resident.

Some taxpayers have permanent homes in other states, but they are physically present in New Mexico for at least 185 days during the tax year. They must file as residents of New Mexico. They allocate their income to New Mexico as a resident on the PIT-B allocation and apportionment schedule, but if they qualify, they also may take a credit for taxes paid to their home state on line 17, Form PIT-1.

**WORKSHEET FOR COMPUTATION OF ALLOWABLE CREDIT FOR  
TAXES PAID TO OTHER STATES BY NEW MEXICO RESIDENTS**

NOTE: Complete a separate worksheet for each state which imposed tax on income also taxed in New Mexico.

Name of State \_\_\_\_\_

1. Enter amount of tax paid to the other state.....1. \_\_\_\_\_
2. Enter taxable income on which the tax on line 1 was figured. (When the other state applies an allocation and apportionment percentage, enter the other state's taxable income multiplied by the other state's percentage of income.) .....2. \_\_\_\_\_
3. DIVIDE line 1 by line 2. (This is the average effective tax rate on other state income). Calculate to four decimal places (i.e. 0.0463). .....3. \_\_\_\_\_
4. Enter the smaller of line 3 or 0.0550 (5½% maximum).....4. \_\_\_\_\_
5. Enter that portion of income that is subject to tax in both New Mexico and the other state, but not more than the amount on line 2. This is that portion of income included on Schedule PIT-B, column 2, lines 1, 2, 3 and 7, allocated to both states. If this amount is more than line 2, or all income is taxable in both states (no Schedule PIT-B is required to be filed), then enter the amount from line 2. ....5. \_\_\_\_\_
6. MULTIPLY line 5 by line 4. ....6. \_\_\_\_\_
7. Enter the lesser of line 6 and line 1. This is the credit allowed for tax paid the other state. ....7. \_\_\_\_\_

Enter the amount from line 7 of this worksheet (or the sum of line 7 amounts from worksheets completed for each state) on line 17 of the 2011 Form PIT-1.

**LINE 18.  
Non-refundable Credits**

See the instructions for lines 1 through 18, Schedule PIT-CR, if you are eligible to claim one or more of the following non-refundable credits or you are claiming any film production tax credit against the tax due on your return:

- Cultural Property Preservation Credit;
- Business Facility Rehabilitation Credit;
- Rural Job Tax Credit;
- Technology Jobs Tax Credit;
- Electronic Card-Reading Equipment Tax Credit;
- Job Mentorship Tax Credit;
- Land Conservation Incentives Credit;
- Affordable Housing Tax Credit;
- Solar Market Development Tax Credit;
- Blended Biodiesel Fuel Tax Credit;
- Sustainable Building Tax Credit;
- Angel Investment Credit;
- Rural Health Care Practitioners Tax Credit;

- Agricultural Water Conservation Tax Credit;
- Advanced Energy Tax Credit;
- Geothermal Ground-Coupled Heat Pump Tax Credit;
- Agricultural Biomass Tax Credit, or
- Film Production Tax Credit (applied to tax due).

You must attach Schedule PIT-CR and any required forms or documentation to support your claim.

**LINE 19.  
Net New Mexico Income Tax**

Add lines 15 and 16, then subtract the sum of lines 17 and 18. This amount cannot be less than zero.

If you used Schedule PIT-B to calculate New Mexico tax liability on line 15 and also used the federal special tax option and New Mexico averaging methods to calculate tax on a lump-sum distribution on line 16, DO NOT add line 16 when completing line 19, Form PIT-1. Instead, subtract the sum of lines 17 and 18 from line 15. See the instructions for line 16 for more information.

**LINE 21.  
Rebates and Credits**

Complete and attach Schedule PIT-RC if you claim any of the special New Mexico rebates or refundable credits. The **PIT-RC, Rebate and Credit Schedule** is a separate schedule used by Form PIT-1 filers to claim any of the following refundable credits:

- Low Income Comprehensive Tax Rebate;
- Property Tax Rebate (for low-income persons 65 or older);
- Additional Low Income Property Tax Rebate for Los Alamos or Santa Fe County residents;
- Child Day Care Credit;
- Refundable Medical Care Credit for Persons 65 Years of Age or Older;
- Special Needs Adopted Child Tax Credit, or
- Renewable Energy Production Tax Credit.

**LINES 22 and 22a.  
Working Families Tax Credit**

Enter the amount of Earned Income Credit (EIC) reported on your 2011

federal Form 1040, 1040A, or 1040EZ on line 22a, Form PIT-1. Multiply the amount on line 22a by 10% (.10) and enter the result on line 22. Round the result to the nearest dollar. *Important: You must complete both lines 22 and 22a, or the credit will be denied.*

An individual who was a New Mexico resident during any part of 2011 and who files a New Mexico personal income tax return may claim a credit in an amount equal to ten percent of the EIC for which that individual is eligible for the same tax year. An individual who qualified for the working families tax credit may receive a refund if the credit exceeds the income tax liability for the tax year of the claim.

The EIC is a refundable federal income tax credit for low income working individuals and families. The credit reduces the amount of federal tax you may owe and may increase your refund from the IRS. To see if you may claim the credit, read the rules in the federal 1040, 1040A or 1040EZ tax packages or see IRS Publication 596. You may also read about the EIC credit on the IRS web site at [www.irs.gov](http://www.irs.gov) and download the publication there.

**LINE 23.  
New Mexico Income Tax Withheld**

Enter the total of all New Mexico income tax withheld as shown on your annual withholding statements, Form(s) W-2, W-2G, 1099, 1099-R, or 1099-MISC other than income from oil and gas proceeds. Include a copy of the forms with your PIT-1. Do not include income tax withheld from a pass-through entity or from oil and gas proceeds.

A payment for gross receipts tax, withholding tax, compensating tax or any other type of tax due to the State of New Mexico, is not a payment towards

your personal income tax liability. Do not include these payments as “tax withheld”, “estimated” or “other” payments on your personal income tax return.

**LINE 24.  
New Mexico Income Tax Withheld From Oil and Gas Proceeds**

Enter the total of all New Mexico income tax withheld from oil and gas proceeds as shown on your annual withholding statements, 1099-MISC and RPD-41285, *Annual Statement of Withholding of Oil and Gas Proceeds*. Be sure to include a copy of the forms with your PIT-1.

An entity that has had tax withheld cannot pass a withholding statement directly to another taxpayer. Generally, the recipient of the withholding statement must file and report the tax withheld on its New Mexico income tax return. However, if a person is a remittee that receives oil and gas proceeds from which tax was withheld, and the person is also a remitter who must pass the oil and gas proceeds and the tax withheld to another remittee, the person may do so by issuing an annual withholding statement, Form RPD-41285, *Annual Statement of Withholding of Oil and Gas Proceeds*, to the next remittee. The remittee may then claim the withholding on its income tax return.

**LINE 25.  
New Mexico Income Tax Withheld From a Pass-Through Entity**

Enter the total New Mexico income tax withheld from the net income of pass-through entities as shown on your annual withholding statements, 1099-MISC and Form RPD-41359, *Annual Statement of Pass-Through Entity Withholding*. Include a copy of the form(s) with your PIT-1.

An entity that has had tax withheld cannot pass a withholding statement directly to any other taxpayer. Generally the recipient of the withholding statement must file and report the tax withheld on its New Mexico income tax return. However, if a recipient is also a pass-through entity, tax withheld may be passed to the owner of the recipient by issuing the owner an annual withholding statement, Form RPD-41359, *Annual Statement of Pass-Through Entity Withholding*. The owner may then claim the withholding on his income tax return.

**LINE 26.  
2011 Estimated Income Tax Payments**

Enter the total of New Mexico estimated tax payments made for 2011 as shown in your records. Include your last installment even if you pay it in 2012. Also be sure to include any 2010 overpayments you applied to 2011 estimated taxes. *Important: Do not include any extension payments made with Form PIT-EXT or return payments made with Form PIT-PV. Report extension and return payments on line 27. Report only overpayments from prior year returns and estimated payments made with Form PIT-ES.*

If any estimated payments were made using different name(s) or social security number(s), attach a schedule to your return showing how each estimated payment was made.

**EXAMPLE:** Prior to her marriage in August 2011, a taxpayer made two estimated tax payments in her name and social security number only. She made two additional estimated tax payments after the wedding, but they showed the name of the taxpayer and her new spouse and both social security numbers. The total of the estimated payments should be entered on line

**A payment for gross receipts tax, withholding tax, compensating tax or any other type of tax due to the State of New Mexico, is not a payment towards your personal income tax liability. Do not include these payments as “tax withheld”, “estimated” or “other” payments on your personal income tax return.**

26. Attach a schedule that shows the name(s) and social security number(s) reported with each payment.

**IMPORTANT:** A payment for gross receipts tax, withholding tax, compensating tax or any other type of tax due to the State of New Mexico, is not a payment towards your personal income tax liability. Do not include these payments as "tax withheld", "estimated" or "other" payments on your personal income tax return.

**LINE 27.  
Other Payments**

Enter the total payments made toward the 2011 personal income tax liability not included in line 26. Include return payments made using Form PIT-PV, and extension payments using Form PIT-EXT. Include payments made through the Department's Internet web site using the PIT-PV or PIT-EXT option.

**NOTE: Do not include in line 27, payments you attach to the return or payments submitted after the return was filed.**

**LINE 28.  
Total Payments and Credits**

Add lines 21 through 27. Enter the total here.

**LINE 29.  
Tax Due/Amount You Owe**

If line 20 is greater than line 28, the difference is the amount of tax you owe. Enter the difference on line 29.

**LINE 30.  
Penalty on Underpayment of Estimated Tax**

Enter the amount of penalty on underpayment of estimated tax that you owe. You may leave this line blank if you owe underpayment of estimated personal tax penalty and you wish the Department to compute the penalty for you. The Department will send you a bill or if a refund is due, will reduce your refund by the amount of the penalty due. **NOTE:** Effective January 1, 2008, the rate used to compute penalty

on underpayment of estimated tax is subject to change quarterly.

If you wish to compute your underpayment of estimated tax penalty, see the instructions for PIT-ES, *Estimated Personal Income Tax Payment Voucher*.

**LINE 31.  
Special Method Allowed for Calculation of Underpayment of Estimated Tax Penalty**

If you owe penalty for underpayment of estimated personal income tax using the standard method of computing the penalty **and** you qualify for a special penalty calculation method, enter 1, 2, 3, 4 or 5 in the box on line 31 on Form PIT-1 to indicate the method you elect to use to calculate your underpayment penalty. Attach Form RPD-41272, *2011 Calculation of Estimated Personal Income Tax Underpayment Penalty*, to Form PIT-1.

See Form RPD-41272, *2011 Calculation of Estimated Personal Income Tax Underpayment Penalty*, or the instructions for PIT-ES, *Estimated Income Tax Payment Voucher*, for a description of the calculation methods and the meaning of the entries 1, 2, 3, 4 or 5.

Leave the box blank if you do not qualify for a special method of computing the underpayment of estimated tax penalty. Also leave the box blank if you do not owe estimated tax using the standard method of computing the underpayment of estimated tax penalty. Generally, taxpayers who pay penalty on underpayment of estimated tax do not need to mark the box on line 31 or file Form RPD-41272, *2011 Calculation of Estimated Personal Income Tax Underpayment Penalty*. However, if you owe penalty for underpayment of estimated payments, you may be able to reduce or eliminate penalty if you qualify for a special penalty calculation method. You must mark line 31 to indicate the special method used.

You must attach Form RPD-41272 to your 2011 New Mexico Personal Income Tax Return to be allowed the special penalty calculation.

**LINE 32.  
Penalty**

Add penalty if you file late and owe tax, or you do not pay the tax on or before the date the return is due. Calculate penalty by multiplying the unpaid amount on line 29 by 2%, then by the number of months or partial months for which the payment is late, not to exceed 20% of the tax due. You may leave this line blank if you wish the Department to compute the penalty for you. The Department will send you a bill. See *Penalties and Interest* in these instructions for more information.

**LINE 33.  
Interest**

Add interest if you do not pay the income tax due on or before the original due date of your return even if you receive an extension of time to file. You may leave this line blank if you wish the Department to compute the interest for you. *The Department will bill you for any penalty or interest due.*

*Important: Once your principal tax liability is paid, interest stops accruing. Therefore, you do not need to figure the amount of interest due on your return beyond the date the principal tax is paid.*

Beginning January 1, 2008, interest is computed on a daily basis, at the rate established for individual income tax purposes by the U.S. Internal Revenue Code (IRC).

The IRC rate changes quarterly. The annual rate for the four quarters of the 2011 tax year ranged between 3% and 4%. The IRC rate for each quarter is announced by the Internal Revenue Service in the last month of the previous quarter. The annual and daily interest rate for each quarter will be posted on our web site at [www.tax.newmexico.gov](http://www.tax.newmexico.gov).

The formula for calculating daily interest is: **Tax due x the daily interest rate for the quarter x number of days late = interest due.**



**LINES 35 through 38.  
Overpayment/Refund**

If line 20 is less than line 28, you have an overpayment. Enter the difference. If you have penalty or interest due from lines 30, 32 or 33, reduce the overpayment by the sum. If you do not wish to compute any penalty or interest due, enter the difference. The Department will reduce your overpayment by the amount of penalty and/or interest computed.

Your overpayment can be:

- used for voluntary fund contributions (enter on line 36) (see *New Mexico Voluntary Contributions Schedule*, PIT-D), or
- applied to your 2012 estimated tax (enter on line 37), or
- refunded to you (enter on line 38), or
- any combination of these.

An overpayment credited toward your 2012 estimated tax cannot be refunded until you have filed your 2012 tax return in 2013. The Department will not refund an amount of one dollar or less unless you attach to your return a signed statement asking for it.

**Refund Express**

If you request an amount to be refunded to you on line 38, you may have your tax refund deposited directly into your bank account through Refund Express. To choose Refund Express, complete the "Refund Express" portion on page 2 of Form PIT-1. **All fields are required.** Complete the bank routing number, the account number, and you *must* mark the appropriate box to indicate the type of account.

In order to comply with federal banking rules, you must **indicate whether the refund will be going to or through an account outside the United States. If it is, you may not use this refund delivery option.** You may use a different bank account or leave the Refund Express portion blank and a paper check will be mailed to the address on the return. If you answer the question incorrectly, your refund may be delayed, rejected or frozen by the National Automated Clearing House Association (NACHA) or the Office of Foreign Assets Control (OFAC).

Failure to complete all four fields properly will cause your Refund Express request to be denied, and the Department will mail you a paper check.

The Department will mail you a paper check if your bank does not accept your Refund Express information. Refund express is available for deposits to the taxpayer's account *only*. **Taxpayers may not request the funds to be deposited into the account of another payee.**

TRD is not responsible for the misapplication of a direct deposit refund that is caused by the error, negligence or malfeasance on the part of the taxpayer.

**Why Use Refund Express?**

- Avoid delays that may occur in mailing a check. Refund Express does not guarantee that you will receive your refund check earlier, however -- only that, when the check is issued, it will reach the bank more quickly.

- Payment is more secure. There is no check to get lost or stolen.
- More convenient. No trip to the bank to deposit your check.
- Saves tax dollars. A refund by direct deposit costs less than a check.
- Environmentally friendly. Refunds deposited directly into your account reduces the need for paper.

**What is the Routing Number?**

The routing number is for bank identification and **must be nine digits**. If the first two digits are not 01 through 12 or 21 through 32, the system will reject the direct deposit and you will receive a check. On the sample check on this page, the routing number is 211500151.

Your check may state that it is payable through a bank different from the financial institution where you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on this line.

**Entering Your Account Number**

Your account number can be up to 17 characters. Include hyphens, but omit spaces and special symbols. Enter the number from left to right. Leave unused boxes blank. On the sample check, the account number is 2015551517. **Do not** include the check number.

**Indicate whether the account is a checking or savings account by entering an "X" in the appropriate box.**

**Caution:** Some financial institutions will not allow a joint refund to be deposited into an individual account. The Taxation and Revenue Department is not responsible if a financial institution refuses a direct deposit.

**Collection of Debts from Your Refund**

The Department will keep all or part of your overpayment if you owe other taxes to the Department. We will apply that amount to the liability.

The law also requires the Department

The image shows a sample check form with the following details:

- Payee:** WALTER MAPLE, MARIE MAPLE, 123 Main Street, Anyplace, NM 87000.
- Bank:** ANYPLACE BANK, Anyplace, NM 87000.
- Routing Number:** 211500151 (circled with a callout 'Routing Number').
- Account Number:** 2015551517 (circled with a callout 'Account Number').
- Amount:** \$ 1540 (with a callout 'Do not include the check number').
- Check Number:** 1540 (circled).
- Other:** A box for 'PAY TO THE ORDER OF' is present but empty. A box for 'DOLLARS' is present but empty.

**NOTE: When to Call About Your Refund.** Generally, electronically filed returns claiming a refund are processed within two to four weeks. A paper return received in the Department early in the tax season takes six to eight weeks. If you file a paper return after March 15, you may not receive your refund for up to 12 weeks. When inquiring about your refund, please allow sufficient time for the Department to process your refund claim.

**The Status of Your Refund is Now Available Electronically** through the Department's web site, at [www.tax.newmexico.gov/Online-Services/Pages/Home.aspx](http://www.tax.newmexico.gov/Online-Services/Pages/Home.aspx). Under "Online Services" select "Check my Refund". You will need your social security number(s) and the amount of refund due.

If you have to call to ask where your refund check is, please wait until sufficient time has passed for the Department to process your refund claim, then call (505) 827-0827. Have a copy of your tax return available when you call or visit us on the web.

to transfer all or part of your overpayment if you owe money for past-due child support, educational assistance loans, unemployment compensation, medical support, public assistance or food stamp overpayments, fines, fees and costs owed to district, municipal, magistrate or metropolitan courts, or workers' compensation fees.

Any amount over your liability and debt will be refunded to you.

**If you receive notification that all or part of your refund was transferred to one of these agencies and you wish to protest that action, contact that agency at the address listed below. If your refund was transferred to a claimant agency in error, that agency must correct the error and issue your refund.**

#### EDUCATIONAL ASSISTANCE

NM Educational Assistance  
Foundation  
Loan Servicing Department  
Collections  
P.O. Box 27020  
Albuquerque, NM 87125  
(505) 345-3371

#### CHILD SUPPORT

Human Services Department  
Child Support Enforcement Division  
P.O. Box 25110  
Santa Fe, NM 87504-5110  
(505) 827-7206, fax (505) 827-7285 or  
(800) 288-7207 in state or  
(800) 585-7631 out of state

#### FINANCIAL ASSISTANCE

Human Services Department  
Office of the Inspector General  
Restitution Unit  
P.O. Box 2348  
Santa Fe, NM 87504-2348  
(800) 431-4593

#### DEPARTMENT OF WORKFORCE SOLUTIONS

New Mexico Department of Workforce  
Solutions  
Unemployment Insurance Benefit  
Payment Control  
P.O. Box 1928  
Albuquerque, NM 87103  
(505) 841-2220

For information on specific courts,  
contact:

#### ADMINISTRATIVE OFFICE OF THE COURTS

Warrant Enforcement Division  
237 Don Gaspar, Room 25  
Santa Fe, NM 87501  
(505) 827-4754 or 827-3972

#### WORKERS' COMPENSATION FEE

Workers' Compensation Administration  
Financial Management Bureau  
P.O. Box 27198  
2410 Center Ave. SE  
Albuquerque, NM 87125-7198  
(505) 841-6000

#### **Paying Your Tax Liability**

**Making Payment Through the Internet.** Using the Department's web site, you may pay by electronic check

at **no charge**. Your electronic check authorizes the Taxation and Revenue Department to debit your checking account in the amount and on the date you specify. File and pay tax due online using the Department's web site at <https://efile.state.nm.us>.

Using the Department's web site, you may also pay using Visa, MasterCard, American Express or Discover credit cards, however, a convenience fee of 2.49% will be applied to these charges. The fee is calculated on the amount of the transaction and will be used to pay charges by the credit card companies to the State of New Mexico when you use your credit card as a form of payment.

**Making Payment by Mail.** Complete the PIT-PV, *Payment Voucher*, if you owe one dollar or more. Include full payment with the voucher. Make your check or money order payable to **New Mexico Taxation and Revenue Department**. Please write your social security number and "2011 PIT-1" on your payment. **DO NOT SEND CASH.**

The Department receives a large amount of payment vouchers WITH-OUT the check or money order. **Please ensure you only submit a payment voucher if a payment is attached.**

**SUBMIT ONLY HIGH-QUALITY PRINTED, ORIGINAL FORMS TO THE DEPARTMENT.**  
**Payment vouchers are processed**

through high-speed scanners and a quality form ensures your payment is processed accurately. Please follow these instructions for preparing the payment voucher. Do not cut the bottom portion of the payment voucher except where indicated. Do not photocopy. When printing the voucher from the Internet or a software product, the printer setting "Page Scaling" should be set to 'none' to prevent resizing. If your payment voucher has a scanline, do not write in the area around the scanline, which is located within the bottom 1 1/2" of the voucher.

Please DO NOT combine payment for the amount due on your return with payment for any other tax or estimated payments for 2012. Your payments cannot be separated and credited as you would wish.

A \$20 penalty will be assessed for any check that is not honored by the bank on which it is drawn. This penalty is in addition to any other late filing and late payment penalties that may be assessed.

#### **Paid Preparers Use Only**

**Paid preparers must sign your return.** Anyone you pay to prepare your return must sign it and fill in the other blanks in the paid preparer's signature section of the return. The preparer may sign it by hand or any other method of electronic signature acceptable to the Internal Revenue Service. If someone prepares your return and does not charge you, that person should not sign the return. You should, however, ensure that you record the name of the person who prepared the return and how to contact the preparer in case there are questions after the return is filed. Paid preparers are subject to certain requirements. For more information,

see *Penalties and Interest* on page 12.

A paid preparer with an 11-digit New Mexico CRS identification number enters it in the space provided at the bottom of page 2 of Form PIT-1. NOTE: A paid preparer who is not required to have a New Mexico CRS identification number is not required to complete this field. Generally, persons are required to obtain a CRS identification number if they perform services in New Mexico, have an employee or a business location in New Mexico, sell property in New Mexico or lease property employed in New Mexico.

A paid preparer also enters a Federal Employer Identification Number (FEIN) and either a nine-digit social security number or an IRS-issued Preparer Tax Identification Number (PTIN) in the space provided. Include the phone number of the paid preparer.

**Tax Preparer's Requirement to Ensure Returns are Filed Electronically.** Tax practitioners who prepare more than 25 New Mexico personal income tax returns must ensure that each return is submitted by department-approved electronic media, unless the taxpayer whose return is being prepared requests otherwise. A \$5 penalty per return is assessed for personal income tax preparers who fail to comply with this requirement.

The requirement applies only to returns filed for the tax year immediately preceding the calendar year in which it is filed.

Department-approved electronic media includes a New Mexico personal income tax return transmitted electronically or submitted in paper form with a 2D Bar Code printed on Form PIT-1 that contains the taxpayer's tax return information. The information in the 2D

Bar Code is electronically captured. An electronically transmitted return can be transmitted through the Department's Internet web site or transmitted through the Internet using an approved third party software or online program.

A taxpayer whose return is being prepared may elect to waive the tax preparer's requirement to file by electronic media. If the taxpayer does not wish the return to be filed by department-approved electronic media, the preparer must keep a signed Form RPD-41338, *Taxpayer Waiver for Preparers Electronic Filing Requirement*, on file, and must **mark the check box** in the Paid Preparer's signature section on the return. Form RPD-41338 does not need to be submitted to the Department with the return.

Now continue with **Step 4**.

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#### **STEP 4**

**Check the figures on your return and on the attachments.**

Transfer the figures accurately from your working copy if you prepared one. Check your arithmetic one more time. Enter all items in blue or black ink. **Please do not use pencil.**

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#### **STEP 5**

**Sign and date your return. Please include your telephone number and E-mail address at the bottom of page 2 of Form PIT-1. Complete the PIT-PV Payment Voucher if your return shows tax due on line 34.**

Sign and date your original return. If you are married and filing a joint return, both spouses must sign it. Your return cannot be processed if you do not sign it.

**KEEP COPIES OF YOUR TAX RECORDS AND RETURNS.**

*Please remember to keep a copy of your completed income tax return for at least ten years after you file it.*

Parents of minor children, guardians of dependent taxpayers, surviving spouses, or estate administrators must sign the tax return on behalf of the minor child, dependent or deceased taxpayer. Print or type the relationship under the signature.

Paid preparers must sign your return.

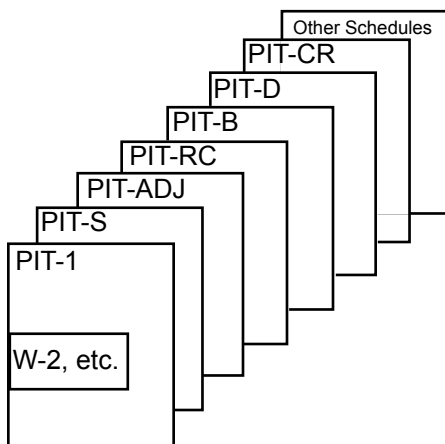
### STEP 6

#### Assemble your return (and Payment Voucher if your return shows tax due).

Submit only original, official state forms. Copies and poor quality printed forms cause a delay in processing your return. **Keep a copy of your original return and attachments** in a safe place in case you need to refer to them at a later date. If someone prepares your return for you, **be sure to get a copy for your records.**

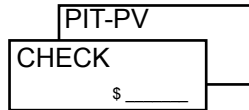
Refer to the correct way to assemble your return and the various attachments below for the most efficient handling. You can help ensure that your return (and your refund, if you are entitled to one) is processed as quickly as possible by taking a few moments to assemble your forms as shown below.

**NOTE: Do not use staples or tape to assemble your return.**



- 2011 Form PIT-1
- 2011 Schedule PIT-S, if required

- 2011 Schedule PIT-ADJ, if required
- 2011 Schedule PIT-RC, if required
- 2011 Schedule PIT-B, if required
- 2011 Schedule PIT-D, if desired
- 2011 Schedule PIT-CR, if required
- Other required schedules or attachments
- Payment (check or money order)
- PIT-PV Payment Voucher
- Please do not staple or tape your payment to your payment voucher.



Submit your return and attachments including copies of your annual statements of income and withholding forms W-2 or other annual income or withholding statement.

### STEP 7

#### Checklist

Before you mail your return, a quick check will help you avoid common errors that may delay your refund. Complete the *Filing Checklist* on page 32 and then go to step 8.

### STEP 8

#### Use the pre-addressed mailing envelope or electronically file your return.

To speed your refund, use the pre-addressed envelope that came with your tax package. If you do not have a pre-addressed envelope, address your envelope as follows:

#### Mail refund returns and returns without a payment attached to:

Taxation and Revenue Dept.  
P.O. Box 25122  
Santa Fe, NM 87504-5122

#### Mail returns with a payment attached to:

Taxation and Revenue Dept.  
P.O. Box 8390  
Santa Fe, NM 87504-8390

**Do not** submit a photocopy of the Form PIT-1 and schedules to the Department. Submit only original forms. Keep a copy for your records.

**The Department encourages all taxpayers to file electronically whenever possible.** Electronic filing is fast, safe and secure. It provides the fastest turnaround for a refund and saves tax dollars. A return filed electronically costs less than a paper return. *Taxpayers who file and pay electronically receive an extension of the filing deadline through April 30, 2012.* The filing deadline is April 17, 2012 for all other taxpayers. See *WHEN AND WHERE TO FILE AND PAY* on page 11 for details.

#### When to Call About Your Refund --

Generally, electronically filed returns claiming a refund are processed within two to four weeks. A paper return received in the Department early in the tax season takes six to eight weeks. If you file a paper return after March 15, you may not receive your refund for up to 12 weeks.

The status of your refund is now available electronically through the Department's web site, at [www.tax.newmexico.gov/Online-Services/Pages/Home.aspx](http://www.tax.newmexico.gov/Online-Services/Pages/Home.aspx). Click on "Check my Refund". You will need your social security number(s) and the amount of refund due.

If you have to call to ask where your refund check is, please wait until sufficient time has passed for the Department to process your refund claim, then call (505) 827-0827.

Have a copy of your tax return available when you call or visit us on the web.

## **FILING CHECKLIST**

- Are name(s) and address complete, correct and legible?
- Are social security numbers legible, accurate and entered on both pages of each form or schedule where indicated?
- If filing "Married Filing Separately" are spouse's name and social security number included?
- Are W-2 Forms and other information returns showing New Mexico income and tax withheld included?
- If there is an entry on line 12 of Form PIT-1, is Schedule PIT-ADJ included?
- If there is an entry on line 18 of Form PIT-1, is Schedule PIT-CR included?
- If there is an entry on line 21 of Form PIT-1, is Schedule PIT-RC included and are the questions A, B, C and D answered, if required?
- If required, is Schedule PIT-B included?
- If there is an entry on line 36 of Form PIT-1, is Schedule PIT-D included?
- Have you checked the arithmetic on your forms? Are all required fields completed and correct?
- DO NOT STAPLE OR TAPE the forms and attachments.
- Is the return properly signed and dated? Is a contact telephone number and E-mail address included on the bottom of Form PIT-1, page 2?
- Did you prepare the original forms for mailing to the Department and make a copy of ALL documents for your records?
- If tax is due, did you mail Form PIT-PV and check or money order for the full amount to P.O. Box 8390, Santa Fe, NM 87504-8390? Are social security number(s) and "2011 PIT-1" written on your check? Make your check or money order payable to New Mexico Taxation and Revenue Department. **NOTE:** TRD supports the fast filing of electronic payments for PIT-PV. Visit our web site at <https://efile.state.nm.us>.
- If you are due a refund, did you make sure the address on the front of Form PIT-1, page 1 is where you want your refund to be mailed to?
- If you must make estimated tax payments for tax year 2012, did you mail Form PIT-ES and check or money order to P.O. Box 8390, Santa Fe, NM 87504-8390? Are all social security number(s) and "2012 PIT-ES" written on your check? Make your check or money order payable to New Mexico Taxation and Revenue Department.

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## **New Mexico Taxpayer Bill of Rights**

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Most tax transactions happen without incident. In an imperfect world, however, occasional disagreements occur through misunderstanding, mathematical error, missed deadlines, misplaced papers, high volume of transactions and many other situations. Over the years the Legislature and the Department have established ways to handle difficulties according to the provisions of the state tax code. Following are some of your rights. Should you wish

to consult the law itself, you will find it in Sections 7-1-4.1 through 4.3 NMSA 1978:

- The right to available public information and prompt and courteous tax assistance;
- The right to representation and advice by counsel or other qualified representatives at any time during your interactions with us according to provisions of Section

7-1-24 NMSA 1978;

- The right to have audits, inspections of records and meetings conducted at a reasonable time and place according to Sec. 7-1-11 NMSA 1978;
- The right to simple, non-technical information explaining procedures, remedies and rights during audit, protest and collection proceedings under the Tax Administration Act;
- The right to receive an explanation

of audit results and the basis for audits, assessments or denials of refunds that identify tax, interest or penalty due;

- The right to seek review through formal or informal proceedings of findings or unfavorable decisions arising from determinations during audit or protest procedures according to Sec. 7-1-24 NMSA 1978;
- The right to have your tax information kept confidential unless otherwise specified by law in Sec. 7-1-8 NMSA 1978;
- The right to an abatement of an assessment of taxes incorrectly, erroneously or illegally made (Sec. 7-1-28 NMSA 1978) and a right to seek a compromise of an asserted tax liability. When the Secretary of Taxation and Revenue in good faith doubts that you owe us what we claim you owe, you also have the right to seek a compromise if one exists in your particular case (Sec. 7-1-20 NMSA 1978);
- The right to clear information of the consequences if a tax assessment is not paid, secured, protested or otherwise provided for according to Sec. 7-1-16 NMSA 1978. If you become a delinquent taxpayer, upon notice of delinquency you have the right to timely notice of collection actions that require sale or seizure of your property under the Tax Administration Act, and
- The right to pay your tax obligations by installment payment agreements according to the provisions of Sec. 7-1-21 NMSA 1978.

#### **Confidentiality Provisions:**

Statutes regulating the confidentiality of your taxes continue to be strict. Sec. 7-1-8 NMSA 1978 requires the department to answer questions about whether a taxpayer is registered to do business in this state or is registered for other tax programs, but it does not allow employees to reveal whether you have filed a return. A hearing officer's written ruling on questions of evidence or procedure according to Sec. 7-1-24 NMSA 1978 may be made public, but not the name and identification number of the taxpayer requesting the ruling. Now included in public record are the monthly gasoline

tax reports of numbers of gallons of gasoline and ethanol-blended fuels received and deducted, and the tax paid by each filer or payer of the tax. Identities of rack operators, importers, blenders, suppliers or distributors and the number of gallons of gasoline and other fuels are public record. The department may make known to the Gaming Control Board the tax returns of license applicants and their affiliates.

#### **Audit Provisions:**

We must provide you with written, dated notice that an audit is about to begin on a specific date, and the notice must tell you which tax programs and reporting periods will be covered. We must issue a second notice, which states any outstanding records or books of account requested and not yet received, between 60 and 180 days after the audit begins. If you do not produce the records within 90 days, the department can issue an assessment of tax on the basis of the information as it stands. If you need additional time, you must submit a specific request in writing. Interest on outstanding liabilities accrues if the department does not issue an assessment within 180 days of the notice of outstanding records or books, or within 90 days after time has expired under your request for additional time; however, you are entitled to an abatement of interest for the period of time after you have complied with department requests and the department has not acted on the audit.

#### **Administrative Hearing Procedures:**

A department hearing officer may not engage as an employee in enforcing or formulating general tax policy other than to conduct hearings. You may request the Secretary to determine if a hearing officer's activities have affected his or her impartiality, and the Secretary may assign the case to another hearing officer. Hearing officers may not communicate unilaterally about a matter you have protested while that matter is still pending. The Secretary may appoint another hearing officer if that occurs. You may request a written ruling on any contested question of evidence in matters in which you have filed a pending written protest.

You also may request that two or more protests on related issues be combined and heard jointly, and the hearing officer shall grant the request unless it creates an unreasonable burden on the department.

#### **Credit Claims:**

The department has 180 days from the filing date to approve or deny a statutory tax credit. If it does not act, the credit is approved. The Secretary decides whether a refund of tax due you may be offset against your other tax liabilities, and you will receive notice that the refund will be made accordingly. You are entitled to interest until the tax liability is credited with the refund amount. Please see the paragraph above on "Audit Provisions" for interest due you if the department does not offset a refund or credit against your other tax liabilities within the prescribed time. The department may make a direct refund of overpaid taxes to the taxpayer without requiring the taxpayer to file a refund claim. The department does not have to pay interest on credits or refunds if it applies the amount to a tax interception program, to an estimated payment, or to offset prior liabilities of the taxpayer.

#### **Awarding of Costs and Fees:**

If you prevail in an administrative or court proceeding brought by you or against you after July 1, 2003, under the Tax Administration Act, you will receive a judgment or a settlement for reasonable administrative costs connected to the action.

#### **Penalty:**

The department may not assess penalty against you if you fail to pay tax when due because of a mistake of law made in good faith and on reasonable grounds. If the Secretary determines that it is unfair to hold a spouse or former spouse liable for payment of unpaid taxes, the Secretary may decline to take action against the spouse or former spouse of the person who actually owes the tax. In extreme cases of delinquency under Sec. 7-1-53 the department may enjoin a taxpayer from continuing in business after a hearing and until the delinquency is cleared.

**YOU CAN  
ELECTRONICALLY  
FILE AND PAY  
THROUGH THE INTERNET.**

**INTERNET SERVICES:**

- **ELECTRONIC FILING**
- **ELECTRONIC CHECK**
- **TAX PAYMENTS USING VISA, MASTERCARD, AMERICAN EXPRESS or DISCOVER CARDS\***
- **ASK A QUESTION**
- **TAP - TAXPAYER ACCESS POINT -**  
Find the status of your refund,  
Manage your tax account history, or  
Register your business.

**Visit the Department web site at**

**[www.tax.newmexico.gov/Online-Services/Pages/Home.aspx](http://www.tax.newmexico.gov/Online-Services/Pages/Home.aspx)**

**\* 2.49% convenience fee added for credit card payments**

# 2011 Tax Rate Table

## Based on Taxable Income

Example: Mr. and Mrs. Brown are filing a joint return. Their **New Mexico Taxable Income** on line 14 of the Form PIT-1 is \$25,325. First they find the \$25,300-25,400 income line. Next they find the column for **Married filing jointly** and read down the column. The amount shown where the income line and filing status column meet is \$834. This is the tax amount they must write on line 15 of the Form PIT-1.

More Than	But Not Over	Single	Married filing jointly*	Married filing separately	Head of Household
25,200	25,300	958	829	1,033	829
25,300	25,400	963	834	1,038	834
25,400	25,500	968	839	1,043	839
25,500	25,600	972	844	1,048	844

If line 14 of the Form PIT-1 (Taxable Income) is:		And you are:				If line 14 of the Form PIT-1 (Taxable Income) is:		And you are:				If line 14 of the Form PIT-1 (Taxable Income) is:		And you are:			
More Than	But Not Over	Single	Married filing jointly*	Married filing separately	Head of Household	More Than	But Not Over	Single	Married filing jointly*	Married filing separately	Head of Household	More Than	But Not Over	Single	Married filing jointly*	Married filing separately	Head of Household
0	60	0	0	0	0	<b>4,000</b>				<b>8,000</b>							
60	100	1	1	1	1	4,000	4,100	69	69	70	69	8,000	8,100	175	138	198	138
100	200	3	3	3	3	4,100	4,200	71	71	73	71	8,100	8,200	178	141	203	141
200	300	4	4	4	4	4,200	4,300	72	72	76	72	8,200	8,300	182	144	208	144
300	400	6	6	6	6	4,300	4,400	74	74	79	74	8,300	8,400	185	147	212	147
400	500	8	8	8	8	4,400	4,500	76	76	82	76	8,400	8,500	188	150	217	150
500	600	9	9	9	9	4,500	4,600	77	77	86	77	8,500	8,600	191	154	222	154
600	700	11	11	11	11	4,600	4,700	79	79	89	79	8,600	8,700	194	157	227	157
700	800	13	13	13	13	4,700	4,800	81	81	92	81	8,700	8,800	198	160	231	160
800	900	14	14	14	14	4,800	4,900	82	82	95	82	8,800	8,900	201	163	236	163
900	1,000	16	16	16	16	4,900	5,000	84	84	98	84	8,900	9,000	204	166	241	166
<b>1,000</b>						<b>5,000</b>						<b>9,000</b>					
1,000	1,100	18	18	18	18	5,000	5,100	86	86	102	86	9,000	9,100	207	170	245	170
1,100	1,200	20	20	20	20	5,100	5,200	88	88	105	88	9,100	9,200	210	173	250	173
1,200	1,300	21	21	21	21	5,200	5,300	89	89	108	89	9,200	9,300	214	176	255	176
1,300	1,400	23	23	23	23	5,300	5,400	91	91	111	91	9,300	9,400	217	179	259	179
1,400	1,500	25	25	25	25	5,400	5,500	93	93	114	93	9,400	9,500	220	182	264	182
1,500	1,600	26	26	26	26	5,500	5,600	95	94	118	94	9,500	9,600	223	186	269	186
1,600	1,700	28	28	28	28	5,600	5,700	98	96	121	96	9,600	9,700	226	189	274	189
1,700	1,800	30	30	30	30	5,700	5,800	102	98	124	98	9,700	9,800	230	192	278	192
1,800	1,900	31	31	31	31	5,800	5,900	105	99	127	99	9,800	9,900	233	195	283	195
1,900	2,000	33	33	33	33	5,900	6,000	108	101	130	101	9,900	10,000	236	198	288	198
<b>2,000</b>						<b>6,000</b>						<b>10,000</b>					
2,000	2,100	35	35	35	35	6,000	6,100	111	103	134	103	10,000	10,100	239	202	292	202
2,100	2,200	37	37	37	37	6,100	6,200	114	105	137	105	10,100	10,200	242	205	297	205
2,200	2,300	38	38	38	38	6,200	6,300	118	106	140	106	10,200	10,300	246	208	302	208
2,300	2,400	40	40	40	40	6,300	6,400	121	108	143	108	10,300	10,400	249	211	306	211
2,400	2,500	42	42	42	42	6,400	6,500	124	110	146	110	10,400	10,500	252	214	311	214
2,500	2,600	43	43	43	43	6,500	6,600	127	111	150	111	10,500	10,600	255	218	316	218
2,600	2,700	45	45	45	45	6,600	6,700	130	113	153	113	10,600	10,700	258	221	321	221
2,700	2,800	47	47	47	47	6,700	6,800	134	115	156	115	10,700	10,800	262	224	325	224
2,800	2,900	48	48	48	48	6,800	6,900	137	116	159	116	10,800	10,900	265	227	330	227
2,900	3,000	50	50	50	50	6,900	7,000	140	118	162	118	10,900	11,000	268	230	335	230
<b>3,000</b>						<b>7,000</b>						<b>11,000</b>					
3,000	3,100	52	52	52	52	7,000	7,100	143	120	166	120	11,000	11,100	272	234	339	234
3,100	3,200	54	54	54	54	7,100	7,200	146	122	169	122	11,100	11,200	277	237	344	237
3,200	3,300	55	55	55	55	7,200	7,300	150	123	172	123	11,200	11,300	281	240	349	240
3,300	3,400	57	57	57	57	7,300	7,400	153	125	175	125	11,300	11,400	286	243	353	243
3,400	3,500	59	59	59	59	7,400	7,500	156	127	178	127	11,400	11,500	291	246	358	246
3,500	3,600	60	60	60	60	7,500	7,600	159	128	182	128	11,500	11,600	295	250	363	250
3,600	3,700	62	62	62	62	7,600	7,700	162	130	185	130	11,600	11,700	300	253	368	253
3,700	3,800	64	64	64	64	7,700	7,800	166	132	188	132	11,700	11,800	305	256	372	256
3,800	3,900	65	65	65	65	7,800	7,900	169	133	191	133	11,800	11,900	309	259	377	259
3,900	4,000	67	67	67	67	7,900	8,000	172	135	194	135	11,900	12,000	314	262	382	262

\* This column must also be used by a qualifying widow(er).



If line 14 of the Form PIT-1 (Taxable Income) is:		And you are:				If line 14 of the Form PIT-1 (Taxable Income) is:		And you are:				If line 14 of the Form PIT-1 (Taxable Income) is:		And you are:			
More Than	But Not Over	Single	Married filing jointly*	Married filing separately	Head of Household	More Than	But Not Over	Single	Married filing jointly*	Married filing separately	Head of Household	More Than	But Not Over	Single	Married filing jointly*	Married filing separately	Head of Household
Your tax is:						Your tax is:						Your tax is:					
<b>12,000</b>						<b>18,000</b>						<b>24,000</b>					
12,000	12,100	319	266	386	266	18,000	18,100	605	488	680	488	24,000	24,100	899	770	974	770
12,100	12,200	324	269	391	269	18,100	18,200	610	493	685	493	24,100	24,200	904	775	979	775
12,200	12,300	328	272	396	272	18,200	18,300	615	498	690	498	24,200	24,300	909	780	984	780
12,300	12,400	333	275	401	275	18,300	18,400	620	502	695	502	24,300	24,400	914	785	989	785
12,400	12,500	338	278	406	278	18,400	18,500	625	507	700	507	24,400	24,500	919	790	994	790
12,500	12,600	342	282	411	282	18,500	18,600	629	512	705	512	24,500	24,600	923	795	999	795
12,600	12,700	347	285	416	285	18,600	18,700	634	517	710	517	24,600	24,700	928	800	1,004	800
12,700	12,800	352	288	421	288	18,700	18,800	639	521	715	521	24,700	24,800	933	805	1,009	805
12,800	12,900	356	291	426	291	18,800	18,900	644	526	720	526	24,800	24,900	938	810	1,014	810
12,900	13,000	361	294	431	294	18,900	19,000	649	531	725	531	24,900	25,000	943	815	1,019	815
<b>13,000</b>						<b>19,000</b>						<b>25,000</b>					
13,000	13,100	366	298	435	298	19,000	19,100	654	535	729	535	25,000	25,100	948	819	1,023	819
13,100	13,200	371	301	440	301	19,100	19,200	659	540	734	540	25,100	25,200	953	824	1,028	824
13,200	13,300	375	304	445	304	19,200	19,300	664	545	739	545	25,200	25,300	958	829	1,033	829
13,300	13,400	380	307	450	307	19,300	19,400	669	549	744	549	25,300	25,400	963	834	1,038	834
13,400	13,500	385	310	455	310	19,400	19,500	674	554	749	554	25,400	25,500	968	839	1,043	839
13,500	13,600	389	314	460	314	19,500	19,600	678	559	754	559	25,500	25,600	972	844	1,048	844
13,600	13,700	394	317	465	317	19,600	19,700	683	564	759	564	25,600	25,700	977	849	1,053	849
13,700	13,800	399	320	470	320	19,700	19,800	688	568	764	568	25,700	25,800	982	854	1,058	854
13,800	13,900	403	323	475	323	19,800	19,900	693	573	769	573	25,800	25,900	987	859	1,063	859
13,900	14,000	408	326	480	326	19,900	20,000	698	578	774	578	25,900	26,000	992	864	1,068	864
<b>14,000</b>						<b>20,000</b>						<b>26,000</b>					
14,000	14,100	413	330	484	330	20,000	20,100	703	582	778	582	26,000	26,100	997	868	1,072	868
14,100	14,200	418	333	489	333	20,100	20,200	708	587	783	587	26,100	26,200	1,002	873	1,077	873
14,200	14,300	422	336	494	336	20,200	20,300	713	592	788	592	26,200	26,300	1,007	878	1,082	878
14,300	14,400	427	339	499	339	20,300	20,400	718	596	793	596	26,300	26,400	1,012	883	1,087	883
14,400	14,500	432	342	504	342	20,400	20,500	723	601	798	601	26,400	26,500	1,017	888	1,092	888
14,500	14,600	436	346	509	346	20,500	20,600	727	606	803	606	26,500	26,600	1,021	893	1,097	893
14,600	14,700	441	349	514	349	20,600	20,700	732	611	808	611	26,600	26,700	1,026	898	1,102	898
14,700	14,800	446	352	519	352	20,700	20,800	737	615	813	615	26,700	26,800	1,031	903	1,107	903
14,800	14,900	450	355	524	355	20,800	20,900	742	620	818	620	26,800	26,900	1,036	908	1,112	908
14,900	15,000	455	358	529	358	20,900	21,000	747	625	823	625	26,900	27,000	1,041	913	1,117	913
<b>15,000</b>						<b>21,000</b>						<b>27,000</b>					
15,000	15,100	460	362	533	362	21,000	21,100	752	629	827	629	27,000	27,100	1,046	917	1,121	917
15,100	15,200	465	365	538	365	21,100	21,200	757	634	832	634	27,100	27,200	1,051	922	1,126	922
15,200	15,300	469	368	543	368	21,200	21,300	762	639	837	639	27,200	27,300	1,056	927	1,131	927
15,300	15,400	474	371	548	371	21,300	21,400	767	643	842	643	27,300	27,400	1,061	932	1,136	932
15,400	15,500	479	374	553	374	21,400	21,500	772	648	847	648	27,400	27,500	1,066	937	1,141	937
15,500	15,600	483	378	558	378	21,500	21,600	776	653	852	653	27,500	27,600	1,070	942	1,146	942
15,600	15,700	488	381	563	381	21,600	21,700	781	658	857	658	27,600	27,700	1,075	947	1,151	947
15,700	15,800	493	384	568	384	21,700	21,800	786	662	862	662	27,700	27,800	1,080	952	1,156	952
15,800	15,900	497	387	573	387	21,800	21,900	791	667	867	667	27,800	27,900	1,085	957	1,161	957
15,900	16,000	502	390	578	390	21,900	22,000	796	672	872	672	27,900	28,000	1,090	962	1,166	962
<b>16,000</b>						<b>22,000</b>						<b>28,000</b>					
16,000	16,100	507	394	582	394	22,000	22,100	801	676	876	676	28,000	28,100	1,095	966	1,170	966
16,100	16,200	512	399	587	399	22,100	22,200	806	681	881	681	28,100	28,200	1,100	971	1,175	971
16,200	16,300	517	404	592	404	22,200	22,300	811	686	886	686	28,200	28,300	1,105	976	1,180	976
16,300	16,400	522	408	597	408	22,300	22,400	816	690	891	690	28,300	28,400	1,110	981	1,185	981
16,400	16,500	527	413	602	413	22,400	22,500	821	695	896	695	28,400	28,500	1,115	986	1,190	986
16,500	16,600	531	418	607	418	22,500	22,600	825	700	901	700	28,500	28,600	1,119	991	1,195	991
16,600	16,700	536	423	612	423	22,600	22,700	830	705	906	705	28,600	28,700	1,124	996	1,200	996
16,700	16,800	541	427	617	427	22,700	22,800	835	709	911	709	28,700	28,800	1,129	1,001	1,205	1,001
16,800	16,900	546	432	622	432	22,800	22,900	840	714	916	714	28,800	28,900	1,134	1,006	1,210	1,006
16,900	17,000	551	437	627	437	22,900	23,000	845	719	921	719	28,900	29,000	1,139	1,011	1,215	1,011
<b>17,000</b>						<b>23,000</b>						<b>29,000</b>					
17,000	17,100	556	441	631	441	23,000	23,100	850	723	925	723	29,000	29,100	1,144	1,015	1,219	1,015
17,100	17,200	561	446	636	446	23,100	23,200	855	728	930	728	29,100	29,200	1,149	1,020	1,224	1,020
17,200	17,300	566	451	641	451	23,200	23,300	860	733	935	733	29,200	29,300	1,154	1,025	1,229	1,025
17,300	17,400	571	455	646	455	23,300	23,400	865	737	940	737	29,300	29,400	1,159	1,030	1,234	1,030
17,400	17,500	576	460	651	460	23,400	23,500	870	742	945	742	29,400	29,500	1,164	1,035	1,239	1,035
17,500	17,600	580	465	656	465	23,500	23,600	874	747	950	747	29,500	29,600	1,168	1,040	1,244	1,040
17,600	17,700	585	470	661	470	23,600	23,700	879	752	955	752	29,600	29,700	1,173	1,045	1,249	1,045
17,700	17,800	590	474	666	474	23,700	23,800	884	756	960	756	29,700	29,800	1,178	1,050	1,254	1,050
17,800	17,900	595	479	671	479	23,800	23,900	889	761	965	761	29,800	29,900	1,183	1,055	1,259	1,055
17,900	18,000	600	484	676	484	23,900	24,000	894	766	970	766	29,900	30,000	1,188	1,060	1,264	1,060

\* This column must also be used by a qualifying widow(er).

If line 14 of the Form PIT-1 (Taxable Income) is:		And you are:				If line 14 of the Form PIT-1 (Taxable Income) is:		And you are:				If line 14 of the Form PIT-1 (Taxable Income) is:		And you are:			
More Than	But Not Over	Single	Married filing jointly*	Married filing separately	Head of Household	More Than	But Not Over	Single	Married filing jointly*	Married filing separately	Head of Household	More Than	But Not Over	Single	Married filing jointly*	Married filing separately	Head of Household
Your tax is:						Your tax is:						Your tax is:					
<b>30,000</b>						<b>36,000</b>						<b>42,000</b>					
30,000	30,100	1,193	1,064	1,268	1,064	36,000	36,100	1,487	1,358	1,562	1,358	42,000	42,100	1,781	1,652	1,856	1,652
30,100	30,200	1,198	1,069	1,273	1,069	36,100	36,200	1,492	1,363	1,567	1,363	42,100	42,200	1,786	1,657	1,861	1,657
30,200	30,300	1,203	1,074	1,278	1,074	36,200	36,300	1,497	1,368	1,572	1,368	42,200	42,300	1,791	1,662	1,866	1,662
30,300	30,400	1,208	1,079	1,283	1,079	36,300	36,400	1,502	1,373	1,577	1,373	42,300	42,400	1,796	1,667	1,871	1,667
30,400	30,500	1,213	1,084	1,288	1,084	36,400	36,500	1,507	1,378	1,582	1,378	42,400	42,500	1,801	1,672	1,876	1,672
30,500	30,600	1,217	1,089	1,293	1,089	36,500	36,600	1,511	1,383	1,587	1,383	42,500	42,600	1,805	1,677	1,881	1,677
30,600	30,700	1,222	1,094	1,298	1,094	36,600	36,700	1,516	1,388	1,592	1,388	42,600	42,700	1,810	1,682	1,886	1,682
30,700	30,800	1,227	1,099	1,303	1,099	36,700	36,800	1,521	1,393	1,597	1,393	42,700	42,800	1,815	1,687	1,891	1,687
30,800	30,900	1,232	1,104	1,308	1,104	36,800	36,900	1,526	1,398	1,602	1,398	42,800	42,900	1,820	1,692	1,896	1,692
30,900	31,000	1,237	1,109	1,313	1,109	36,900	37,000	1,531	1,403	1,607	1,403	42,900	43,000	1,825	1,697	1,901	1,697
<b>31,000</b>						<b>37,000</b>						<b>43,000</b>					
31,000	31,100	1,242	1,113	1,317	1,113	37,000	37,100	1,536	1,407	1,611	1,407	43,000	43,100	1,830	1,701	1,905	1,701
31,100	31,200	1,247	1,118	1,322	1,118	37,100	37,200	1,541	1,412	1,616	1,412	43,100	43,200	1,835	1,706	1,910	1,706
31,200	31,300	1,252	1,123	1,327	1,123	37,200	37,300	1,546	1,417	1,621	1,417	43,200	43,300	1,840	1,711	1,915	1,711
31,300	31,400	1,257	1,128	1,332	1,128	37,300	37,400	1,551	1,422	1,626	1,422	43,300	43,400	1,845	1,716	1,920	1,716
31,400	31,500	1,262	1,133	1,337	1,133	37,400	37,500	1,556	1,427	1,631	1,427	43,400	43,500	1,850	1,721	1,925	1,721
31,500	31,600	1,266	1,138	1,342	1,138	37,500	37,600	1,560	1,432	1,636	1,432	43,500	43,600	1,854	1,726	1,930	1,726
31,600	31,700	1,271	1,143	1,347	1,143	37,600	37,700	1,565	1,437	1,641	1,437	43,600	43,700	1,859	1,731	1,935	1,731
31,700	31,800	1,276	1,148	1,352	1,148	37,700	37,800	1,570	1,442	1,646	1,442	43,700	43,800	1,864	1,736	1,940	1,736
31,800	31,900	1,281	1,153	1,357	1,153	37,800	37,900	1,575	1,447	1,651	1,447	43,800	43,900	1,869	1,741	1,945	1,741
31,900	32,000	1,286	1,158	1,362	1,158	37,900	38,000	1,580	1,452	1,656	1,452	43,900	44,000	1,874	1,746	1,950	1,746
<b>32,000</b>						<b>38,000</b>						<b>44,000</b>					
32,000	32,100	1,291	1,162	1,366	1,162	38,000	38,100	1,585	1,456	1,660	1,456	44,000	44,100	1,879	1,750	1,954	1,750
32,100	32,200	1,296	1,167	1,371	1,167	38,100	38,200	1,590	1,461	1,665	1,461	44,100	44,200	1,884	1,755	1,959	1,755
32,200	32,300	1,301	1,172	1,376	1,172	38,200	38,300	1,595	1,466	1,670	1,466	44,200	44,300	1,889	1,760	1,964	1,760
32,300	32,400	1,306	1,177	1,381	1,177	38,300	38,400	1,600	1,471	1,675	1,471	44,300	44,400	1,894	1,765	1,969	1,765
32,400	32,500	1,311	1,182	1,386	1,182	38,400	38,500	1,605	1,476	1,680	1,476	44,400	44,500	1,899	1,770	1,974	1,770
32,500	32,600	1,315	1,187	1,391	1,187	38,500	38,600	1,609	1,481	1,685	1,481	44,500	44,600	1,903	1,775	1,979	1,775
32,600	32,700	1,320	1,192	1,396	1,192	38,600	38,700	1,614	1,486	1,690	1,486	44,600	44,700	1,908	1,780	1,984	1,780
32,700	32,800	1,325	1,197	1,401	1,197	38,700	38,800	1,619	1,491	1,695	1,491	44,700	44,800	1,913	1,785	1,989	1,785
32,800	32,900	1,330	1,202	1,406	1,202	38,800	38,900	1,624	1,496	1,700	1,496	44,800	44,900	1,918	1,790	1,994	1,790
32,900	33,000	1,335	1,207	1,411	1,207	38,900	39,000	1,629	1,501	1,705	1,501	44,900	45,000	1,923	1,795	1,999	1,795
<b>33,000</b>						<b>39,000</b>						<b>45,000</b>					
33,000	33,100	1,340	1,211	1,415	1,211	39,000	39,100	1,634	1,505	1,709	1,505	45,000	45,100	1,928	1,799	2,003	1,799
33,100	33,200	1,345	1,216	1,420	1,216	39,100	39,200	1,639	1,510	1,714	1,510	45,100	45,200	1,933	1,804	2,008	1,804
33,200	33,300	1,350	1,221	1,425	1,221	39,200	39,300	1,644	1,515	1,719	1,515	45,200	45,300	1,938	1,809	2,013	1,809
33,300	33,400	1,355	1,226	1,430	1,226	39,300	39,400	1,649	1,520	1,724	1,520	45,300	45,400	1,943	1,814	2,018	1,814
33,400	33,500	1,360	1,231	1,435	1,231	39,400	39,500	1,654	1,525	1,729	1,525	45,400	45,500	1,948	1,819	2,023	1,819
33,500	33,600	1,364	1,236	1,440	1,236	39,500	39,600	1,658	1,530	1,734	1,530	45,500	45,600	1,952	1,824	2,028	1,824
33,600	33,700	1,369	1,241	1,445	1,241	39,600	39,700	1,663	1,535	1,739	1,535	45,600	45,700	1,957	1,829	2,033	1,829
33,700	33,800	1,374	1,246	1,450	1,246	39,700	39,800	1,668	1,540	1,744	1,540	45,700	45,800	1,962	1,834	2,038	1,834
33,800	33,900	1,379	1,251	1,455	1,251	39,800	39,900	1,673	1,545	1,749	1,545	45,800	45,900	1,967	1,839	2,043	1,839
33,900	34,000	1,384	1,256	1,460	1,256	39,900	40,000	1,678	1,550	1,754	1,550	45,900	46,000	1,972	1,844	2,048	1,844
<b>34,000</b>						<b>40,000</b>						<b>46,000</b>					
34,000	34,100	1,389	1,260	1,464	1,260	40,000	40,100	1,683	1,554	1,758	1,554	46,000	46,100	1,977	1,848	2,052	1,848
34,100	34,200	1,394	1,265	1,469	1,265	40,100	40,200	1,688	1,559	1,763	1,559	46,100	46,200	1,982	1,853	2,057	1,853
34,200	34,300	1,399	1,270	1,474	1,270	40,200	40,300	1,693	1,564	1,768	1,564	46,200	46,300	1,987	1,858	2,062	1,858
34,300	34,400	1,404	1,275	1,479	1,275	40,300	40,400	1,698	1,569	1,773	1,569	46,300	46,400	1,992	1,863	2,067	1,863
34,400	34,500	1,409	1,280	1,484	1,280	40,400	40,500	1,703	1,574	1,778	1,574	46,400	46,500	1,997	1,868	2,072	1,868
34,500	34,600	1,413	1,285	1,489	1,285	40,500	40,600	1,707	1,579	1,783	1,579	46,500	46,600	2,001	1,873	2,077	1,873
34,600	34,700	1,418	1,290	1,494	1,290	40,600	40,700	1,712	1,584	1,788	1,584	46,600	46,700	2,006	1,878	2,082	1,878
34,700	34,800	1,423	1,295	1,499	1,295	40,700	40,800	1,717	1,589	1,793	1,589	46,700	46,800	2,011	1,883	2,087	1,883
34,800	34,900	1,428	1,300	1,504	1,300	40,800	40,900	1,722	1,594	1,798	1,594	46,800	46,900	2,016	1,888	2,092	1,888
34,900	35,000	1,433	1,305	1,509	1,305	40,900	41,000	1,727	1,599	1,803	1,599	46,900	47,000	2,021	1,893	2,097	1,893
<b>35,000</b>						<b>41,000</b>						<b>47,000</b>					
35,000	35,100	1,438	1,309	1,513	1,309	41,000	41,100	1,732	1,603	1,807	1,603	47,000	47,100	2,026	1,897	2,101	1,897
35,100	35,200	1,443	1,314	1,518	1,314	41,100	41,200	1,737	1,608	1,812	1,608	47,100	47,200	2,031	1,902	2,106	1,902
35,200	35,300	1,448	1,319	1,523	1,319	41,200	41,300	1,742	1,613	1,817	1,613	47,200	47,300	2,036	1,907	2,111	1,907
35,300	35,400	1,453	1,324	1,528	1,324	41,300	41,400	1,747	1,618	1,822	1,618	47,300	47,400	2,041	1,912	2,116	1,912
35,400	35,500	1,458	1,329	1,533	1,329	41,400	41,500	1,752	1,623	1,827	1,623	47,400	47,500	2,046	1,917	2,121	1,917
35,500	35,600	1,462	1,334	1,538	1,334	41,500	41,600	1,756	1,628	1,832	1,628	47,500	47,600	2,050	1,922	2,126	1,922
35,600	35,700	1,467	1,339	1,543	1,339	41,600	41,700	1,761	1,633	1,837	1,633	47,600	47,700	2,055	1,927	2,131	1,927
35,700	35,800	1,472	1,344	1,548	1,344	41,700	41,800	1,766	1,638	1,842	1,638	47,700	47,800	2,060	1,932	2,136	1,932
35,800	35,900	1,477	1,349	1,553	1,349	41,800	41,900	1,771	1,643	1,847	1,643	47,800	47,900	2,065	1,937	2,141	1,937
35,900	36,000	1,482	1,354	1,558	1,35												

If line 14 of the Form PIT-1 (Taxable Income) is:		And you are:				If line 14 of the Form PIT-1 (Taxable Income) is:		And you are:				If line 14 of the Form PIT-1 (Taxable Income) is:		And you are:			
More Than	But Not Over	Single	Married filing jointly*	Married filing separately	Head of Household	More Than	But Not Over	Single	Married filing jointly*	Married filing separately	Head of Household	More Than	But Not Over	Single	Married filing jointly*	Married filing separately	Head of Household
Your tax is:						Your tax is:						Your tax is:					
<b>48,000</b>						<b>54,000</b>						<b>60,000</b>					
48,000	48,100	2,075	1,946	2,150	1,946	54,000	54,100	2,369	2,240	2,444	2,240	60,000	60,100	2,663	2,534	2,738	2,534
48,100	48,200	2,080	1,951	2,155	1,951	54,100	54,200	2,374	2,245	2,449	2,245	60,100	60,200	2,668	2,539	2,743	2,539
48,200	48,300	2,085	1,956	2,160	1,956	54,200	54,300	2,379	2,250	2,454	2,250	60,200	60,300	2,673	2,544	2,748	2,544
48,300	48,400	2,090	1,961	2,165	1,961	54,300	54,400	2,384	2,255	2,459	2,255	60,300	60,400	2,678	2,549	2,753	2,549
48,400	48,500	2,095	1,966	2,170	1,966	54,400	54,500	2,389	2,260	2,464	2,260	60,400	60,500	2,683	2,554	2,758	2,554
48,500	48,600	2,099	1,971	2,175	1,971	54,500	54,600	2,393	2,265	2,469	2,265	60,500	60,600	2,687	2,559	2,763	2,559
48,600	48,700	2,104	1,976	2,180	1,976	54,600	54,700	2,398	2,270	2,474	2,270	60,600	60,700	2,692	2,564	2,768	2,564
48,700	48,800	2,109	1,981	2,185	1,981	54,700	54,800	2,403	2,275	2,479	2,275	60,700	60,800	2,697	2,569	2,773	2,569
48,800	48,900	2,114	1,986	2,190	1,986	54,800	54,900	2,408	2,280	2,484	2,280	60,800	60,900	2,702	2,574	2,778	2,574
48,900	49,000	2,119	1,991	2,195	1,991	54,900	55,000	2,413	2,285	2,489	2,285	60,900	61,000	2,707	2,579	2,783	2,579
<b>49,000</b>						<b>55,000</b>						<b>61,000</b>					
49,000	49,100	2,124	1,995	2,199	1,995	55,000	55,100	2,418	2,289	2,493	2,289	61,000	61,100	2,712	2,583	2,787	2,583
49,100	49,200	2,129	2,000	2,204	2,000	55,100	55,200	2,423	2,294	2,498	2,294	61,100	61,200	2,717	2,588	2,792	2,588
49,200	49,300	2,134	2,005	2,209	2,005	55,200	55,300	2,428	2,299	2,503	2,299	61,200	61,300	2,722	2,593	2,797	2,593
49,300	49,400	2,139	2,010	2,214	2,010	55,300	55,400	2,433	2,304	2,508	2,304	61,300	61,400	2,727	2,598	2,802	2,598
49,400	49,500	2,144	2,015	2,219	2,015	55,400	55,500	2,438	2,309	2,513	2,309	61,400	61,500	2,732	2,603	2,807	2,603
49,500	49,600	2,148	2,020	2,224	2,020	55,500	55,600	2,442	2,314	2,518	2,314	61,500	61,600	2,736	2,608	2,812	2,608
49,600	49,700	2,153	2,025	2,229	2,025	55,600	55,700	2,447	2,319	2,523	2,319	61,600	61,700	2,741	2,613	2,817	2,613
49,700	49,800	2,158	2,030	2,234	2,030	55,700	55,800	2,452	2,324	2,528	2,324	61,700	61,800	2,746	2,618	2,822	2,618
49,800	49,900	2,163	2,035	2,239	2,035	55,800	55,900	2,457	2,329	2,533	2,329	61,800	61,900	2,751	2,623	2,827	2,623
49,900	50,000	2,168	2,040	2,244	2,040	55,900	56,000	2,462	2,334	2,538	2,334	61,900	62,000	2,756	2,628	2,832	2,628
<b>50,000</b>						<b>56,000</b>						<b>62,000</b>					
50,000	50,100	2,173	2,044	2,248	2,044	56,000	56,100	2,467	2,338	2,542	2,338	62,000	62,100	2,761	2,632	2,836	2,632
50,100	50,200	2,178	2,049	2,253	2,049	56,100	56,200	2,472	2,343	2,547	2,343	62,100	62,200	2,766	2,637	2,841	2,637
50,200	50,300	2,183	2,054	2,258	2,054	56,200	56,300	2,477	2,348	2,552	2,348	62,200	62,300	2,771	2,642	2,846	2,642
50,300	50,400	2,188	2,059	2,263	2,059	56,300	56,400	2,482	2,353	2,557	2,353	62,300	62,400	2,776	2,647	2,851	2,647
50,400	50,500	2,193	2,064	2,268	2,064	56,400	56,500	2,487	2,358	2,562	2,358	62,400	62,500	2,781	2,652	2,856	2,652
50,500	50,600	2,197	2,069	2,273	2,069	56,500	56,600	2,491	2,363	2,567	2,363	62,500	62,600	2,785	2,657	2,861	2,657
50,600	50,700	2,202	2,074	2,278	2,074	56,600	56,700	2,496	2,368	2,572	2,368	62,600	62,700	2,790	2,662	2,866	2,662
50,700	50,800	2,207	2,079	2,283	2,079	56,700	56,800	2,501	2,373	2,577	2,373	62,700	62,800	2,795	2,667	2,871	2,667
50,800	50,900	2,212	2,084	2,288	2,084	56,800	56,900	2,506	2,378	2,582	2,378	62,800	62,900	2,800	2,672	2,876	2,672
50,900	51,000	2,217	2,089	2,293	2,089	56,900	57,000	2,511	2,383	2,587	2,383	62,900	63,000	2,805	2,677	2,881	2,677
<b>51,000</b>						<b>57,000</b>						<b>63,000</b>					
51,000	51,100	2,222	2,093	2,297	2,093	57,000	57,100	2,516	2,387	2,591	2,387	63,000	63,100	2,810	2,681	2,885	2,681
51,100	51,200	2,227	2,098	2,302	2,098	57,100	57,200	2,521	2,392	2,596	2,392	63,100	63,200	2,815	2,686	2,890	2,686
51,200	51,300	2,232	2,103	2,307	2,103	57,200	57,300	2,526	2,397	2,601	2,397	63,200	63,300	2,820	2,691	2,895	2,691
51,300	51,400	2,237	2,108	2,312	2,108	57,300	57,400	2,531	2,402	2,606	2,402	63,300	63,400	2,825	2,696	2,900	2,696
51,400	51,500	2,242	2,113	2,317	2,113	57,400	57,500	2,536	2,407	2,611	2,407	63,400	63,500	2,830	2,701	2,905	2,701
51,500	51,600	2,246	2,118	2,322	2,118	57,500	57,600	2,540	2,412	2,616	2,412	63,500	63,600	2,834	2,706	2,910	2,706
51,600	51,700	2,251	2,123	2,327	2,123	57,600	57,700	2,545	2,417	2,621	2,417	63,600	63,700	2,839	2,711	2,915	2,711
51,700	51,800	2,256	2,128	2,332	2,128	57,700	57,800	2,550	2,422	2,626	2,422	63,700	63,800	2,844	2,716	2,920	2,716
51,800	51,900	2,261	2,133	2,337	2,133	57,800	57,900	2,555	2,427	2,631	2,427	63,800	63,900	2,849	2,721	2,925	2,721
51,900	52,000	2,266	2,138	2,342	2,138	57,900	58,000	2,560	2,432	2,636	2,432	63,900	64,000	2,854	2,726	2,930	2,726
<b>52,000</b>						<b>58,000</b>						<b>64,000</b>					
52,000	52,100	2,271	2,142	2,346	2,142	58,000	58,100	2,565	2,436	2,640	2,436	64,000	64,100	2,859	2,730	2,934	2,730
52,100	52,200	2,276	2,147	2,351	2,147	58,100	58,200	2,570	2,441	2,645	2,441	64,100	64,200	2,864	2,735	2,939	2,735
52,200	52,300	2,281	2,152	2,356	2,152	58,200	58,300	2,575	2,446	2,650	2,446	64,200	64,300	2,869	2,740	2,944	2,740
52,300	52,400	2,286	2,157	2,361	2,157	58,300	58,400	2,580	2,451	2,655	2,451	64,300	64,400	2,874	2,745	2,949	2,745
52,400	52,500	2,291	2,162	2,366	2,162	58,400	58,500	2,585	2,456	2,660	2,456	64,400	64,500	2,879	2,750	2,954	2,750
52,500	52,600	2,295	2,167	2,371	2,167	58,500	58,600	2,589	2,461	2,665	2,461	64,500	64,600	2,883	2,755	2,959	2,755
52,600	52,700	2,300	2,172	2,376	2,172	58,600	58,700	2,594	2,466	2,670	2,466	64,600	64,700	2,888	2,760	2,964	2,760
52,700	52,800	2,305	2,177	2,381	2,177	58,700	58,800	2,599	2,471	2,675	2,471	64,700	64,800	2,893	2,765	2,969	2,765
52,800	52,900	2,310	2,182	2,386	2,182	58,800	58,900	2,604	2,476	2,680	2,476	64,800	64,900	2,898	2,770	2,974	2,770
52,900	53,000	2,315	2,187	2,391	2,187	58,900	59,000	2,609	2,481	2,685	2,481	64,900	65,000	2,903	2,775	2,979	2,775
<b>53,000</b>						<b>59,000</b>						<b>65,000</b>					
53,000	53,100	2,320	2,191	2,395	2,191	59,000	59,100	2,614	2,485	2,689	2,485	65,000	65,100	2,908	2,779	2,983	2,779
53,100	53,200	2,325	2,196	2,400	2,196	59,100	59,200	2,619	2,490	2,694	2,490	65,100	65,200	2,913	2,784	2,988	2,784
53,200	53,300	2,330	2,201	2,405	2,201	59,200	59,300	2,624	2,495	2,699	2,495	65,200	65,300	2,918	2,789	2,993	2,789
53,300	53,400	2,335	2,206	2,410	2,206	59,300	59,400	2,629	2,500	2,704	2,500	65,300	65,400	2,923	2,794	2,998	2,794
53,400	53,500	2,340	2,211	2,415	2,211	59,400	59,500	2,634	2,505	2,709	2,505	65,400	65,500	2,928	2,799	3,003	2,799
53,500	53,600	2,344	2,216	2,420	2,216	59,500	59,600	2,638	2,510	2,714	2,510	65,500	65,600	2,932	2,804	3,008	2,804
53,600	53,700	2,349	2,221	2,425	2,221	59,600	59,700	2,643	2,515	2,719	2,515	65,600	65,700	2,937	2,809	3,013	2,809
53,700	53,800	2,354	2,226	2,430	2,226	59,700	59,800	2,648	2,520	2,724	2,520	65,700	65,800	2,942	2,814	3,018	2,814
53,800	53,900	2,359	2,231	2,435	2,231	59,800	59,900	2,653	2,525	2,729	2,525	65,800	65,900	2,947	2,819	3,023	2,819
53,900	54,000	2,364	2,236	2,440	2,23												

If line 14 of the Form PIT-1 (Taxable Income) is:		And you are:				If line 14 of the Form PIT-1 (Taxable Income) is:		And you are:				If line 14 of the Form PIT-1 (Taxable Income) is:		And you are:			
More Than	But Not Over	Single	Married filing jointly*	Married filing separately	Head of Household	More Than	But Not Over	Single	Married filing jointly*	Married filing separately	Head of Household	More Than	But Not Over	Single	Married filing jointly*	Married filing separately	Head of Household
Your tax is:						Your tax is:						Your tax is:					
<b>66,000</b>						<b>72,000</b>						<b>78,000</b>					
66,000	66,100	2,957	2,828	3,032	2,828	72,000	72,100	3,251	3,122	3,326	3,122	78,000	78,100	3,545	3,416	3,620	3,416
66,100	66,200	2,962	2,833	3,037	2,833	72,100	72,200	3,256	3,127	3,331	3,127	78,100	78,200	3,550	3,421	3,625	3,421
66,200	66,300	2,967	2,838	3,042	2,838	72,200	72,300	3,261	3,132	3,336	3,132	78,200	78,300	3,555	3,426	3,630	3,426
66,300	66,400	2,972	2,843	3,047	2,843	72,300	72,400	3,266	3,137	3,341	3,137	78,300	78,400	3,560	3,431	3,635	3,431
66,400	66,500	2,977	2,848	3,052	2,848	72,400	72,500	3,271	3,142	3,346	3,142	78,400	78,500	3,565	3,436	3,640	3,436
66,500	66,600	2,981	2,853	3,057	2,853	72,500	72,600	3,275	3,147	3,351	3,147	78,500	78,600	3,569	3,441	3,645	3,441
66,600	66,700	2,986	2,858	3,062	2,858	72,600	72,700	3,280	3,152	3,356	3,152	78,600	78,700	3,574	3,446	3,650	3,446
66,700	66,800	2,991	2,863	3,067	2,863	72,700	72,800	3,285	3,157	3,361	3,157	78,700	78,800	3,579	3,451	3,655	3,451
66,800	66,900	2,996	2,868	3,072	2,868	72,800	72,900	3,290	3,162	3,366	3,162	78,800	78,900	3,584	3,456	3,660	3,456
66,900	67,000	3,001	2,873	3,077	2,873	72,900	73,000	3,295	3,167	3,371	3,167	78,900	79,000	3,589	3,461	3,665	3,461
<b>67,000</b>						<b>73,000</b>						<b>79,000</b>					
67,000	67,100	3,006	2,877	3,081	2,877	73,000	73,100	3,300	3,171	3,375	3,171	79,000	79,100	3,594	3,465	3,669	3,465
67,100	67,200	3,011	2,882	3,086	2,882	73,100	73,200	3,305	3,176	3,380	3,176	79,100	79,200	3,599	3,470	3,674	3,470
67,200	67,300	3,016	2,887	3,091	2,887	73,200	73,300	3,310	3,181	3,385	3,181	79,200	79,300	3,604	3,475	3,679	3,475
67,300	67,400	3,021	2,892	3,096	2,892	73,300	73,400	3,315	3,186	3,390	3,186	79,300	79,400	3,609	3,480	3,684	3,480
67,400	67,500	3,026	2,897	3,101	2,897	73,400	73,500	3,320	3,191	3,395	3,191	79,400	79,500	3,614	3,485	3,689	3,485
67,500	67,600	3,030	2,902	3,106	2,902	73,500	73,600	3,324	3,196	3,400	3,196	79,500	79,600	3,618	3,490	3,694	3,490
67,600	67,700	3,035	2,907	3,111	2,907	73,600	73,700	3,329	3,201	3,405	3,201	79,600	79,700	3,623	3,495	3,699	3,495
67,700	67,800	3,040	2,912	3,116	2,912	73,700	73,800	3,334	3,206	3,410	3,206	79,700	79,800	3,628	3,500	3,704	3,500
67,800	67,900	3,045	2,917	3,121	2,917	73,800	73,900	3,339	3,211	3,415	3,211	79,800	79,900	3,633	3,505	3,709	3,505
67,900	68,000	3,050	2,922	3,126	2,922	73,900	74,000	3,344	3,216	3,420	3,216	79,900	80,000	3,638	3,510	3,714	3,510
<b>68,000</b>						<b>74,000</b>						<b>80,000</b>					
68,000	68,100	3,055	2,926	3,130	2,926	74,000	74,100	3,349	3,220	3,424	3,220	80,000	80,100	3,643	3,514	3,718	3,514
68,100	68,200	3,060	2,931	3,135	2,931	74,100	74,200	3,354	3,225	3,429	3,225	80,100	80,200	3,648	3,519	3,723	3,519
68,200	68,300	3,065	2,936	3,140	2,936	74,200	74,300	3,359	3,230	3,434	3,230	80,200	80,300	3,653	3,524	3,728	3,524
68,300	68,400	3,070	2,941	3,145	2,941	74,300	74,400	3,364	3,235	3,439	3,235	80,300	80,400	3,658	3,529	3,733	3,529
68,400	68,500	3,075	2,946	3,150	2,946	74,400	74,500	3,369	3,240	3,444	3,240	80,400	80,500	3,663	3,534	3,738	3,534
68,500	68,600	3,079	2,951	3,155	2,951	74,500	74,600	3,373	3,245	3,449	3,245	80,500	80,600	3,667	3,539	3,743	3,539
68,600	68,700	3,084	2,956	3,160	2,956	74,600	74,700	3,378	3,250	3,454	3,250	80,600	80,700	3,672	3,544	3,748	3,544
68,700	68,800	3,089	2,961	3,165	2,961	74,700	74,800	3,383	3,255	3,459	3,255	80,700	80,800	3,677	3,549	3,753	3,549
68,800	68,900	3,094	2,966	3,170	2,966	74,800	74,900	3,388	3,260	3,464	3,260	80,800	80,900	3,682	3,554	3,758	3,554
68,900	69,000	3,099	2,971	3,175	2,971	74,900	75,000	3,393	3,265	3,469	3,265	80,900	81,000	3,687	3,559	3,763	3,559
<b>69,000</b>						<b>75,000</b>						<b>81,000</b>					
69,000	69,100	3,104	2,975	3,179	2,975	75,000	75,100	3,398	3,269	3,473	3,269	81,000	81,100	3,692	3,563	3,767	3,563
69,100	69,200	3,109	2,980	3,184	2,980	75,100	75,200	3,403	3,274	3,478	3,274	81,100	81,200	3,697	3,568	3,772	3,568
69,200	69,300	3,114	2,985	3,189	2,985	75,200	75,300	3,408	3,279	3,483	3,279	81,200	81,300	3,702	3,573	3,777	3,573
69,300	69,400	3,119	2,990	3,194	2,990	75,300	75,400	3,413	3,284	3,488	3,284	81,300	81,400	3,707	3,578	3,782	3,578
69,400	69,500	3,124	2,995	3,199	2,995	75,400	75,500	3,418	3,289	3,493	3,289	81,400	81,500	3,712	3,583	3,787	3,583
69,500	69,600	3,128	3,000	3,204	3,000	75,500	75,600	3,422	3,294	3,498	3,294	81,500	81,600	3,716	3,588	3,792	3,588
69,600	69,700	3,133	3,005	3,209	3,005	75,600	75,700	3,427	3,299	3,503	3,299	81,600	81,700	3,721	3,593	3,797	3,593
69,700	69,800	3,138	3,010	3,214	3,010	75,700	75,800	3,432	3,304	3,508	3,304	81,700	81,800	3,726	3,598	3,802	3,598
69,800	69,900	3,143	3,015	3,219	3,015	75,800	75,900	3,437	3,309	3,513	3,309	81,800	81,900	3,731	3,603	3,807	3,603
69,900	70,000	3,148	3,020	3,224	3,020	75,900	76,000	3,442	3,314	3,518	3,314	81,900	82,000	3,736	3,608	3,812	3,608
<b>70,000</b>						<b>76,000</b>						<b>82,000</b>					
70,000	70,100	3,153	3,024	3,228	3,024	76,000	76,100	3,447	3,318	3,522	3,318	82,000	82,100	3,741	3,612	3,816	3,612
70,100	70,200	3,158	3,029	3,233	3,029	76,100	76,200	3,452	3,323	3,527	3,323	82,100	82,200	3,746	3,617	3,821	3,617
70,200	70,300	3,163	3,034	3,238	3,034	76,200	76,300	3,457	3,328	3,532	3,328	82,200	82,300	3,751	3,622	3,826	3,622
70,300	70,400	3,168	3,039	3,243	3,039	76,300	76,400	3,462	3,333	3,537	3,333	82,300	82,400	3,756	3,627	3,831	3,627
70,400	70,500	3,173	3,044	3,248	3,044	76,400	76,500	3,467	3,338	3,542	3,338	82,400	82,500	3,761	3,632	3,836	3,632
70,500	70,600	3,177	3,049	3,253	3,049	76,500	76,600	3,471	3,343	3,547	3,343	82,500	82,600	3,765	3,637	3,841	3,637
70,600	70,700	3,182	3,054	3,258	3,054	76,600	76,700	3,476	3,348	3,552	3,348	82,600	82,700	3,770	3,642	3,846	3,642
70,700	70,800	3,187	3,059	3,263	3,059	76,700	76,800	3,481	3,353	3,557	3,353	82,700	82,800	3,775	3,647	3,851	3,647
70,800	70,900	3,192	3,064	3,268	3,064	76,800	76,900	3,486	3,358	3,562	3,358	82,800	82,900	3,780	3,652	3,856	3,652
70,900	71,000	3,197	3,069	3,273	3,069	76,900	77,000	3,491	3,363	3,567	3,363	82,900	83,000	3,785	3,657	3,861	3,657
<b>71,000</b>						<b>77,000</b>						<b>83,000</b>					
71,000	71,100	3,202	3,073	3,277	3,073	77,000	77,100	3,496	3,367	3,571	3,367	83,000	83,100	3,790	3,661	3,865	3,661
71,100	71,200	3,207	3,078	3,282	3,078	77,100	77,200	3,501	3,372	3,576	3,372	83,100	83,200	3,795	3,666	3,870	3,666
71,200	71,300	3,212	3,083	3,287	3,083	77,200	77,300	3,506	3,377	3,581	3,377	83,200	83,300	3,800	3,671	3,875	3,671
71,300	71,400	3,217	3,088	3,292	3,088	77,300	77,400	3,511	3,382	3,586	3,382	83,300	83,400	3,805	3,676	3,880	3,676
71,400	71,500	3,222	3,093	3,297	3,093	77,400	77,500	3,516	3,387	3,591	3,387	83,400	83,500	3,810	3,681	3,885	3,681
71,500	71,600	3,226	3,098	3,302	3,098	77,500	77,600	3,520	3,392	3,596	3,392	83,500	83,600	3,814	3,686	3,890	3,686
71,600	71,700	3,231	3,103	3,307	3,103	77,600	77,700	3,525	3,397	3,601	3,397	83,600	83,700	3,819	3,691	3,895	3,691
71,700	71,800	3,236	3,108	3,312	3,108	77,700	77,800	3,530	3,402	3,606	3,402	83,700	83,800	3,824	3,696	3,900	3,696
71,800	71,900	3,241	3,113	3,317	3,113	77,800	77,900	3,535	3,407	3,611	3,407	83,800	83,900	3,829	3,701	3,905	3,701
71,900	72,000	3,246	3,118	3,322	3,11												

If line 14 of the Form PIT-1 (Taxable Income) is:		And you are:				If line 14 of the Form PIT-1 (Taxable Income) is:		And you are:				If line 14 of the Form PIT-1 (Taxable Income) is:		And you are:			
More Than	But Not Over	Single	Married filing jointly*	Married filing separately	Head of Household	More Than	But Not Over	Single	Married filing jointly*	Married filing separately	Head of Household	More Than	But Not Over	Single	Married filing jointly*	Married filing separately	Head of Household
Your tax is:						Your tax is:						Your tax is:					
<b>84,000</b>						<b>88,000</b>						<b>92,000</b>					
84,000	84,100	3,839	3,710	3,914	3,710	88,000	88,100	4,035	3,906	4,110	3,906	92,000	92,100	4,231	4,102	4,306	4,102
84,100	84,200	3,844	3,715	3,919	3,715	88,100	88,200	4,040	3,911	4,115	3,911	92,100	92,200	4,236	4,107	4,311	4,107
84,200	84,300	3,849	3,720	3,924	3,720	88,200	88,300	4,045	3,916	4,120	3,916	92,200	92,300	4,241	4,112	4,316	4,112
84,300	84,400	3,854	3,725	3,929	3,725	88,300	88,400	4,050	3,921	4,125	3,921	92,300	92,400	4,246	4,117	4,321	4,117
84,400	84,500	3,859	3,730	3,934	3,730	88,400	88,500	4,055	3,926	4,130	3,926	92,400	92,500	4,251	4,122	4,326	4,122
84,500	84,600	3,863	3,735	3,939	3,735	88,500	88,600	4,059	3,931	4,135	3,931	92,500	92,600	4,255	4,127	4,331	4,127
84,600	84,700	3,868	3,740	3,944	3,740	88,600	88,700	4,064	3,936	4,140	3,936	92,600	92,700	4,260	4,132	4,336	4,132
84,700	84,800	3,873	3,745	3,949	3,745	88,700	88,800	4,069	3,941	4,145	3,941	92,700	92,800	4,265	4,137	4,341	4,137
84,800	84,900	3,878	3,750	3,954	3,750	88,800	88,900	4,074	3,946	4,150	3,946	92,800	92,900	4,270	4,142	4,346	4,142
84,900	85,000	3,883	3,755	3,959	3,755	88,900	89,000	4,079	3,951	4,155	3,951	92,900	93,000	4,275	4,147	4,351	4,147
<b>85,000</b>						<b>89,000</b>						<b>93,000</b>					
85,000	85,100	3,888	3,759	3,963	3,759	89,000	89,100	4,084	3,955	4,159	3,955	93,000	93,100	4,280	4,151	4,355	4,151
85,100	85,200	3,893	3,764	3,968	3,764	89,100	89,200	4,089	3,960	4,164	3,960	93,100	93,200	4,285	4,156	4,360	4,156
85,200	85,300	3,898	3,769	3,973	3,769	89,200	89,300	4,094	3,965	4,169	3,965	93,200	93,300	4,290	4,161	4,365	4,161
85,300	85,400	3,903	3,774	3,978	3,774	89,300	89,400	4,099	3,970	4,174	3,970	93,300	93,400	4,295	4,166	4,370	4,166
85,400	85,500	3,908	3,779	3,983	3,779	89,400	89,500	4,104	3,975	4,179	3,975	93,400	93,500	4,300	4,171	4,375	4,171
85,500	85,600	3,912	3,784	3,988	3,784	89,500	89,600	4,108	3,980	4,184	3,980	93,500	93,600	4,304	4,176	4,380	4,176
85,600	85,700	3,917	3,789	3,993	3,789	89,600	89,700	4,113	3,985	4,189	3,985	93,600	93,700	4,309	4,181	4,385	4,181
85,700	85,800	3,922	3,794	3,998	3,794	89,700	89,800	4,118	3,990	4,194	3,990	93,700	93,800	4,314	4,186	4,390	4,186
85,800	85,900	3,927	3,799	4,003	3,799	89,800	89,900	4,123	3,995	4,199	3,995	93,800	93,900	4,319	4,191	4,395	4,191
85,900	86,000	3,932	3,804	4,008	3,804	89,900	90,000	4,128	4,000	4,204	4,000	93,900	94,000	4,324	4,196	4,400	4,196
<b>86,000</b>						<b>90,000</b>						<b>94,000</b>					
86,000	86,100	3,937	3,808	4,012	3,808	90,000	90,100	4,133	4,004	4,208	4,004	94,000	94,100	4,329	4,200	4,404	4,200
86,100	86,200	3,942	3,813	4,017	3,813	90,100	90,200	4,138	4,009	4,213	4,009	94,100	94,200	4,334	4,205	4,409	4,205
86,200	86,300	3,947	3,818	4,022	3,818	90,200	90,300	4,143	4,014	4,218	4,014	94,200	94,300	4,339	4,210	4,414	4,210
86,300	86,400	3,952	3,823	4,027	3,823	90,300	90,400	4,148	4,019	4,223	4,019	94,300	94,400	4,344	4,215	4,419	4,215
86,400	86,500	3,957	3,828	4,032	3,828	90,400	90,500	4,153	4,024	4,228	4,024	94,400	94,500	4,349	4,220	4,424	4,220
86,500	86,600	3,961	3,833	4,037	3,833	90,500	90,600	4,157	4,029	4,233	4,029	94,500	94,600	4,353	4,225	4,429	4,225
86,600	86,700	3,966	3,838	4,042	3,838	90,600	90,700	4,162	4,034	4,238	4,034	94,600	94,700	4,358	4,230	4,434	4,230
86,700	86,800	3,971	3,843	4,047	3,843	90,700	90,800	4,167	4,039	4,243	4,039	94,700	94,800	4,363	4,235	4,439	4,235
86,800	86,900	3,976	3,848	4,052	3,848	90,800	90,900	4,172	4,044	4,248	4,044	94,800	94,900	4,368	4,240	4,444	4,240
86,900	87,000	3,981	3,853	4,057	3,853	90,900	91,000	4,177	4,049	4,253	4,049	94,900	95,000	4,373	4,245	4,449	4,245
<b>87,000</b>						<b>91,000</b>						<b>95,000</b>					
87,000	87,100	3,986	3,857	4,061	3,857	91,000	91,100	4,182	4,053	4,257	4,053	95,000	95,100	4,378	4,249	4,453	4,249
87,100	87,200	3,991	3,862	4,066	3,862	91,100	91,200	4,187	4,058	4,262	4,058	95,100	95,200	4,383	4,254	4,458	4,254
87,200	87,300	3,996	3,867	4,071	3,867	91,200	91,300	4,192	4,063	4,267	4,063	95,200	95,300	4,388	4,259	4,463	4,259
87,300	87,400	4,001	3,872	4,076	3,872	91,300	91,400	4,197	4,068	4,272	4,068	95,300	95,400	4,393	4,264	4,468	4,264
87,400	87,500	4,006	3,877	4,081	3,877	91,400	91,500	4,202	4,073	4,277	4,073	95,400	95,500	4,398	4,269	4,473	4,269
87,500	87,600	4,010	3,882	4,086	3,882	91,500	91,600	4,206	4,078	4,282	4,078	95,500	95,600	4,402	4,274	4,478	4,274
87,600	87,700	4,015	3,887	4,091	3,887	91,600	91,700	4,211	4,083	4,287	4,083	95,600	95,700	4,407	4,279	4,483	4,279
87,700	87,800	4,020	3,892	4,096	3,892	91,700	91,800	4,216	4,088	4,292	4,088	95,700	95,800	4,412	4,284	4,488	4,284
87,800	87,900	4,025	3,897	4,101	3,897	91,800	91,900	4,221	4,093	4,297	4,093	95,800	95,900	4,417	4,289	4,493	4,289
87,900	88,000	4,030	3,902	4,106	3,902	91,900	92,000	4,226	4,098	4,302	4,098	95,900	96,000	4,422	4,294	4,498	4,294

If line 15 of the Form PIT-1 (Taxable Income) is over \$96,000 use the following table to compute your tax.

If you are:	Your Tax is...	Plus	of taxable income in excess of:
Single	\$4,422.00	4.9%	\$96,000
Married filing jointly	\$4,294.00	4.9%	\$96,000
Married filing separately	\$4,498.00	4.9%	\$96,000
Head of Household	\$4,294.00	4.9%	\$96,000

\* This column must also be used by a qualifying widow(er).