



**Modernized e-file (MeF) For New Mexico
Income Tax Programs
(PIT, CIT, S-CORP, PTE, PTW-D, FID)**

**Software Developers Guide
Tax Year 2018**

New Mexico Department of Taxation and Revenue
MeF Software Developer’s Guide

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Change Log

Date	Changed By	Change description

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Introduction

This guide is intended to provide software developers with information needed to capture and format all required data fields for transmission of New Mexico e-Filed Income Tax Returns. In addition to this publication, New Mexico provides a *Tax Preparers Guide* which gives Tax Preparers, Electronic Return Originators and Transmitters information for filing a New Mexico return through the IRS Modernized e-file (MeF) electronic filing platform.

As part of New Mexico's commitment to high-quality customer service, the Taxation and Revenue Department (TRD) has set a goal to process at least ninety-five percent of all electronic returns within two hours of receipt. TRD has substantially increased enforcement efforts to combat identity theft and refund fraud. This enhanced review process could increase the time it takes to process tax refunds, and additional documentation may be required from taxpayers to verify refund claims. For paper returns or applications for a tax refund, please wait 12 weeks before calling the Department. Paper filed returns and applications for a tax refund are usually processed within 8 to 12 weeks.

TRD will continue to offer its Refund Express program for electronic deposit of refunds directly to a taxpayer's checking or savings bank account. Refund express avoids delays that may occur in mailing a check, payment is more secure, there is no trip to the bank and it saves tax dollars. TRD will continue to offer Direct Debit for taxpayers who owe tax, to be electronically deducted from the taxpayer checking account.

Note: TRD does not support IAT transactions for refunds or payments and any transaction indicating IAT will be rejected.

TRD looks forward to working with tax software developers that offer New Mexico taxpayers an efficient tax product for filing New Mexico Income Tax returns.

New This Year

- New Mexico is participating in the Taxes Paid to Other States pilot program and will accept other state return data via the E-Standards TPOS schema.
- Continued changes to the testing and approval process. New Mexico is further automating the Tax Software Provider validation process.
- Tax Software Provider Access Point developed for submission and processing of Tax Software Provider Application and Operating / Non-Disclosure Agreement (LOI)

Coming Next Year

- Further expansion of Tax Software Provider Access Point.
- Withholding schemas will be required in tax year 2019. This includes required naming conventions for any attachments.

Software Development Process

Overview

TRD will conduct scenario-based testing modeled on *IRS Publication 1436 Test Package for Electronic Filers of Individual Income Tax Returns* for MeF submissions in New Mexico's Assurance Testing System (ATS) environment. Please note that New Mexico does not support Legacy EMS for corporate/Business Master File (BMF) submissions. The New Mexico Participants Acceptance Testing System (PATS) test scenario descriptions will be published to the New Mexico Secure File Distribution portal on the FTA Web Site once they are available.

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Required Identifications

There are several elements that must be populated with specific information that is relative to information provided during the registration process and information relative to the tax program.

Manifest Program Identification

Here are the possible valid entries for submission categories and submission types in the Manifest:

Submission category	Submission type
IND	FormPIT1
CORP	FormCIT1, FormSCOR
PART	FormPTE1, FormPTWD
ESTRST	FormFID1

Software Product Code

This is a required two-digit sequence number in the Software Product Code element of the appropriate Program Form element. This must match the two-digit sequence number occurring after the hyphen in the Software ID element.

Product Identification

For test and production submissions, the software developer must include a software developer (Tax Software Provider) product code in the Software Id element. This code is comprised of:

- a) Your National Association of Computerized Tax Processors (NACTP) Tax Software Provider number
- b) A hyphen and
- c) A zero-padded two-digit sequence number you chose to identify each of your products uniquely (e.g. 1234-01).

Filer ID Numbers

For submissions fulfilling specific PATS test scenarios, Software Developers must use the exact ID (SSN, EIN, TIN) specified in the New Mexico test scenario description.

The following table describes IDs associated with the NACTP and Federal ATS test scenario numbers and the IDs required by the state of New Mexico for each test scenario:

Test	Federal ID	State ID
Individual (PIT)		
PIT Test 1	SSN 600-00-1001	SSN: 700-00-0001
PIT Test 2	SSN 600-00-1002	SSN: 700-00-0002
PIT Test 3	SSN 600-00-1003	SSN: 700-00-0003
PIT Test 4	SSN 600-00-1004	SSN: 700-00-0004
PIT Test 5	SSN 600-00-1005	SSN: 700-00-0005
PIT Test 6	SSN 600-00-1006	SSN: 700-00-0006
PIT Test 7	SSN 600-00-1007	SSN: 700-00-0007
PIT Test 8	SSN 600-00-1008	SSN: 700-00-0008
PIT Test 9	SSN 600-00-1009	SSN: 700-00-0009
PIT Test 10	SSN 600-00-1010	SSN: 700-00-0010
PIT Test 11	SSN 600-00-1011	SSN: 700-00-0011
PIT Test 12	SSN 600-00-1012	SSN: 700-00-0012

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Test	Federal ID	State ID
Business (CIT, S-Corp, PTE, PTW-D)		
CIT Test 1	EIN 00-0000001	EIN 00-0000001
CIT Test 2	EIN 00-0000002	EIN 00-0000002
CIT Test 3	EIN 00-0000001	EIN 00-0000001
S-CORP Test 1 (Federal Test 4)	EIN 00-0000006	EIN 00-0000006
S-CORP Test 2 (Federal Test 5)	EIN 00-0000007	EIN 00-0000007
S-CORP Test 3 (Federal Test 6)	EIN 00-0000009	EIN 00-0000009
PTE Test 1	EIN 00-20000001	EIN 00-20000001
PTE Test 2	EIN 00-20000002	EIN 00-20000002
PTE Test 3	EIN 00-20000003	EIN 00-20000003
PTE Test 4 (Federal Test 5)	EIN 00-20000005	EIN 00-20000005
PTW-D Test 1	--- Not Applicable ---	EIN: 00-0000010
Estate / Trust (FID)		
FID Test 1 (Federal Test 4)	TIN 00-4011114	EIN: 00-4011114
FID Test 2	TIN 00-4043211	EIN: 00-4000002

Product Commonality

New Mexico's approach to test submission set validation requires complete sets of test submissions for all products. Code and algorithm commonality across multiple products is no longer basis for a reduced set of State PATS tests.

File Naming

Following the guidance in *IRS Publication 4164 MeF Guide for Software Developers and Transmitters* when generating names and descriptions for files, make them as meaningful as possible. New Mexico uses the *String20Type* for file names, which **limits all file names, including both submission files and any attachments, to 20 characters.**

Note: New Mexico PATS test documentation describes specific file naming conventions to be applied to attachments required in certain test scenarios.

Testing and Approval Process

Each of our software products must pass more than one level of validation. Each of these levels are incrementally evaluated ensure successful submissions. Schema Validation (Level 1) must complete without error before a submission is subject to the Business Rules (Level 2).

Level 1: Schema Validation. Tax Software Providers must submit a XML files that conform to the schemas provided.

Level 2: Business Rules. Tax Software Providers must submit data within the XML files that are appropriate for the specific tax program, and as appropriate to satisfy that their software can populate returns for specific scenarios.

Any error conditions encountered in Level 1 and Level 2 must be addressed and submissions resubmitted. When these requirements are met, Level 1 and 2 testing are deemed successful by New Mexico. MeF acknowledgement messages indicating acceptance of the product's State PATS submissions means that the product has passed testing. Typically, a manual (e.g. email) re-confirmation is unnecessary and developers can work through multiple iterations unassisted. If the vendor wishes, they may re-test as needed, for example regression testing or configuration change testing.

Level 1: Schema Validation

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Any schema errors are promptly communicated via MeF acknowledgement messages and must be resolved by the software developer before validation can proceed further. It is recommended that initial submissions be validated by the software developer using the State schema prior to transmission to accelerate the testing cycle.

Level 2: Business Rules

Any business rule issues are also communicated via MeF acknowledgement messages. Validations at this level require the appropriate forms, schedules, and attachments to satisfy state requirements and PATS tests. Business rule violations are represented as **Errors** and PATS test errors are represented as **Warnings**.

Note 1: MeF submissions may include supplemental forms and/or schedules that are out scope for State MeF ATS testing. To ensure Tax Software Provider product support for PDF attachments, New Mexico TRD asks that Tax Software Providers include a sample attachment in test submissions. The *documentId* element in the schema must conform to standards set forth in the PATS tests to successfully pass Business Rule validation.

Note 2: Tax Software Providers are strongly encouraged to submit additional submissions to test items not covered by the State PATS tests.

Approval of a software product requires passing both levels of testing with **one complete set of error-free** test returns. One complete set means that all returns in the State PATS testing scenarios are sent for each program.

For each product version, the vendor must:

- a) Submit all State PATS tests with required forms, schedules and attachments to New Mexico in a single submission set, unless there are corrections to one or two of the submissions. Each submission must apply the exact ID (SSN, EIN, etc.) specified for each test scenario.
- b) Confirm receipt of all New Mexico notifications through acknowledgements from New Mexico.
- c) Confirm the receipt of MeF acknowledgements from New Mexico indicating that each submission in the submission set was accepted without error or warning.

Successful completion Once Testing is successfully completed, New Mexico TRD will send a letter of approval and enable the software product for the upcoming tax season.

Note: The vendor product is approved and production ready when the software product ID are configured in New Mexico production systems. Products that do not successfully complete the approval process cannot submit returns to production.

Exemptions

Vendors seeking an exemption from New Mexico testing requirements **must** be reviewed by New Mexico Tax Examiner subject matter experts. This review and inspection testing is applied to the same tests submitted for Level 1 and 2 reviews.

Review at this level **must** be requested via email notification to the [New Mexico MeF Technical Helpdesk](#). This request **must** include the set of submission IDs, the corresponding test numbers, ordered by test number, and an explanation of exceptions noted. The Vendor Partner will be contacted by New Mexico TRD with the results of the review. It should be noted that this review will take longer to receive feedback due to the manual nature.

Acknowledgements

TRD will typically transmit acknowledgments to the IRS within 2 hours of receipt from the IRS during normal business hours. Transmitters and Electronic Return Originators (ERO) may access TRD acknowledgements through the IRS.

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Note: System maintenance or outages on the part of the IRS or the State of New Mexico may impact receipt times.

Software Developer Provisions

Once a software product passes both levels of testing, it will be registered as a New Mexico approved software product. Products that do not successfully complete the approval process may not submit returns to production.

Provisions must be made by software developers to inform Fed/State tax preparers to use only the approved version of the New Mexico approved product. New Mexico will reject tax returns for a variety of reasons and will include error information in the acknowledgement message. Acknowledgements must be checked for rejects on a routine basis. Rejected tax returns will not be processed until they are re-submitted, correcting the identified problem(s). New Mexico maintains internal statistics by software developer product code.

New Mexico reserves the right to create more reject reasons if one or more software vendors have products/versions that are creating excessive processing delays for New Mexico. Also, a high reject percentage may be indicative that a product code review is in order by a software vendor. If New Mexico notifies a software developer that a product is creating problems and the software developer fails to rectify the problem within a defined period, New Mexico may choose to suspend processing returns with the identified software developer product code.

New Mexico MeF Schemas

The New Mexico MeF schemas (State schemas) define the format of the XML document for filing New Mexico income tax returns as part of the MeF e-File program and provide software developers with information for capturing and formatting New Mexico income tax data for the return.

The upcoming release of New Mexico schemas incorporates the E-Standards (formerly TIGERS) Authentication header. Please see the documentation included in the E-Standards Package release notes for more details on changes needed to xml submissions. See [Appendix A](#) for State schema support listing. See [Appendix B](#), [Appendix C](#), [Appendix D](#), [Appendix E](#), [Appendix F](#), and [Appendix G](#) for State schema layouts with changes.

New Mexico will manage distribution of MeF program schema and related software vendor product partner development information for approved vendor product partners via the FTA Secure Exchange System facility.

To obtain Income Tax Program forms and instructions for the current tax year, visit [New Mexico Taxation and Revenue Department's Web Site](#) and for the upcoming year, visit [Federation of Tax Administrator Secure Web Site](#).

Submission Requirements

1. Include in the MeF submission all forms, attachments, and other documentation required by New Mexico to process the return.
2. If an item is not supported as required or optional XML data by the State schema, it must be included as a PDF attachment at the top-level element, *BinaryAttachment*, of the State XML return. These would include state withholding forms not supported as XML data in the State schema (e.g. State 1099-G, State 1099-INT, State 1099-DIV, etc.).
3. Following the guidance in *IRS Publication 4164 MeF Guide for Software Developers and Transmitters* when generating names and descriptions for attachments, make them as meaningful as possible. New Mexico uses the String20Type for attachment file names, which **limits the name of the attachment to 20 characters**.
4. Individual forms, schedules, tables and worksheets should each be attached as a single attachment. Do not combine multiple distinct documents in a single attachment.

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5. Except for PIT and PTW-D submissions, New Mexico supports both linked and unlinked returns, however a portion of the Federal return **must** be included in the MeF submissions. PIT and PTW-D submissions do not require a Federal return to be included. For other programs, New Mexico requires the first five pages of the federal return either as xml in the federal schema, or as a binary PDF attachment. Specific contents required by New Mexico are described in the Federal Schema Support section.
6. For State 1099-G, 1099-INT and 1099-MISC, include this information even if there is no State withholding, if the data is available.

State Schema Support

The scope of schema support for New Mexico state forms requires all Tax Software Providers to support specific schemas. They may not be submitted as PDF attachments. Please note the annotation for required or optional support for each tax program. See [Appendix A](#) for a complete list.

This minimum level of in-schema support is required for New Mexico product validation.

Note1: PIT-D will be required in schema when it is a required component to an MeF submission. MeF submissions from Tax Software Providers that omit in-schema support for the PIT-D when it is required for that return will be **rejected**. Vendor partner support for all other Personal Income Tax forms will be optional.

Note2: FID-D, when required as a supplemental form to a FID return, **must** be submitted separately as a PTW-D return.

Federal Schema Support

There are 3 corporate income tax reporting methods recognized by New Mexico. These include Separate Corporate Entity, Combination of Unitary Domestic Corporations, and Federal Consolidated Group. Corporations filing consolidated returns must provide pages 1 through 5 of the Federal Form 1120. Corporations filing under separate corporate entity or combined filing methods must attach pages 1 through 5 of the simulated Federal Form 1120. The portions of the federal 1120x and 1065x that New Mexico requires are:

C-Corporate (CIT) program:

- Federal 1120 Page 1 - Income, Deductions, Tax/Refunds/Credits/Payments
- Federal 1120 Page 2 - Schedule C
- Federal 1120 Page 3 - Schedule J, Schedule K
- Federal 1120 Page 4 - Schedule K continued
- Federal 1120 Page 5 - Schedule L, M-1, M-2 (it is only 4 lines)

S-Corp program:

- 1120S Page 1 - Income, Deductions, Tax/Payments
- 1120S Page 2 - Schedule B
- 1120S Page 3 - Schedule K (8 subsections)
- 1120S Page 4 - Schedule L
- 1120S Page 5 - Schedule M-1, M-2 (it is only 8 lines)

PTE program:

- 1065 Page 1 - Income, Deductions
- 1065 Page 2 - Schedule B
- 1065 Page 3 - Schedule B continued (Designate Tax Matters Partner)
- 1065 Page 4 - Schedule K (7 subsections)

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- 1065 Page 5 - Analysis of Net Income/Loss, Schedule L, Schedule M-1, M-2.

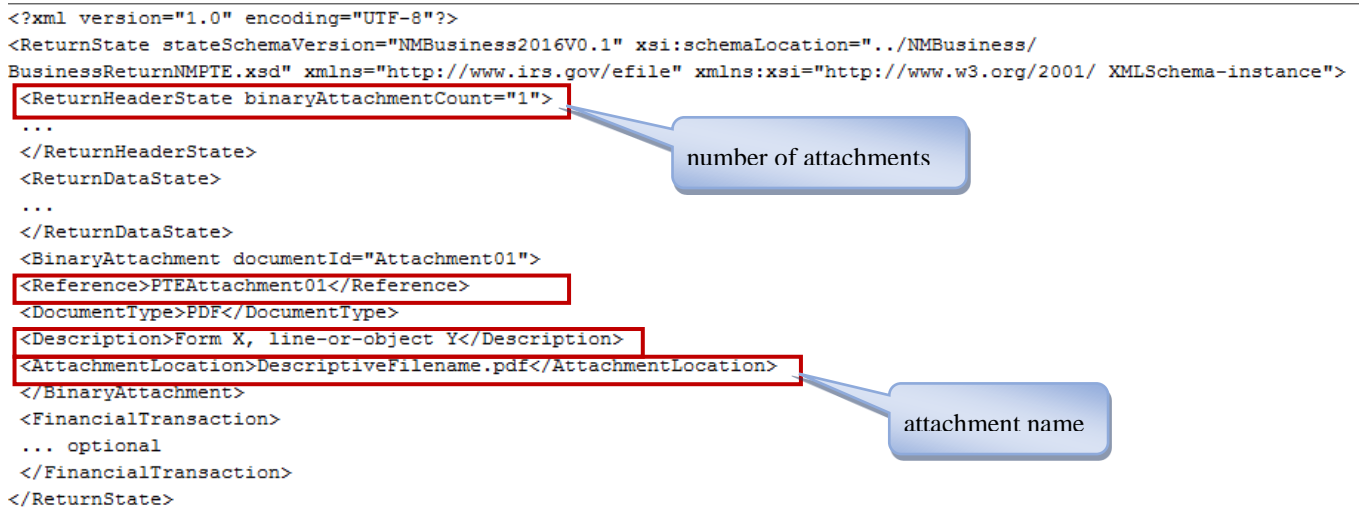
Mandatory PDF Attachments

Top-level PDF attachments at the Binary Attachment element **must be supported**. This is a standard binary attachment element from the TIGERS State package. All attachments are handled in the top-level element in line with the standard schema templates and will exist at the top-level (e.g. *Binary Attachment*). The State schema uses this uniform method to handle binary attachments for all forms that expect an accompanying attachment. If an item is not supported as XML data by the State schema, it may be included as a top-level PDF attachment.

New Mexico requires support for binary attachments for any supplemental forms not required in schema and/or any other supporting documentation associated with a return, unless a waiver has been granted beforehand.

Please contact New Mexico if your product is unable to comply.

```
<?xml version="1.0" encoding="UTF-8"?>
<ReturnState stateSchemaVersion="NMBusiness2016V0.1" xsi:schemaLocation="../NMBusiness/
BusinessReturnNMPTE.xsd" xmlns="http://www.irs.gov/efile" xmlns:xsi="http://www.w3.org/2001/ XMLSchema-instance">
  <ReturnHeaderState binaryAttachmentCount="1">
    ...
  </ReturnHeaderState>
  <ReturnDataState>
    ...
  </ReturnDataState>
  <BinaryAttachment documentId="Attachment01">
    <Reference>PTEAttachment01</Reference>
    <DocumentType>PDF</DocumentType>
    <Description>Form X, line-or-object Y</Description>
    <AttachmentLocation>DescriptiveFilename.pdf</AttachmentLocation>
  </BinaryAttachment>
  <FinancialTransaction>
    ... optional
  </FinancialTransaction>
</ReturnState>
```



Note 1: If a return requires more than 5 attachments, please differentiate them using the *Reference* and *Description* elements shown above.

Note 2: The *documentId* element must conform to standards set forth in the PATS tests in order to successfully pass Business Rule validation.

Driver's License Expectations

1. For electronically filed returns, the Department:
 - Requires the Driver's License/ID Card information or the selection of the DoNotHaveDrvrLcnsOrStIssdId element be included in authentication header
 - Rejects electronically filed returns if the DidNotProvideDLorStIssuedIdRebrands element is included in the authentication header.
 - For married filing jointly returns, the above holds for both primary and spouse. For all other filing types, the above holds for primary only.
2. For printed/paper forms, the Department:
 - Requires the Driver's License/ID Card information or the word *None* on the tax return.

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- Rejects paper returns if the Driver’s License/ID Card information or the word *None* is not included on the tax return.
- For married filing jointly returns, the above holds for both primary and spouse. For all other filing types, the above holds for primary only.

State Annotations

The State schema is annotated with documentation elements described below.

<i>Description</i>	by schema	Schema or element annotation that describes the item.
<i>TaxYear</i>	by schema	Schema annotation that indicates the tax year.
<i>MaturityLevel</i>	by schema	Schema annotation that indicates its status: Preliminary or Production.
<i>ReleaseDate</i>	by schema	Schema annotation that indicates when it was released.
<i>FormRevisionDate</i>	by schema	Schema annotation that indicates the revision date of the New Mexico tax form on which the schema is based.
<i>FormNumber</i>	by schema	Element annotation that indicates the New Mexico tax form.
<i>LineNumber</i>	by element	Element annotation that indicates the line number (if present) on the New Mexico tax form.
<i>ReferenceNumber</i>	by element	Element annotation used by New Mexico for internal reference included to support conversion from Legacy EMS. If possible, use Xpath to reference particular elements in an XML return. This annotation may not be supported in the future.
<i>ELFFieldNumber</i>	by element	Element annotation that references the Legacy EMS field number included to support conversion from Legacy EMS. This annotation may not be supported in the future.

Electronic Filing Calendar

Software developers are encouraged to begin testing with TRD after passing Internal Revenue Service PATS tests.

Last day to file a Tax Year 2018 Letter of Intent and Operating Agreement with New Mexico	October 31, 2018
New Mexico Test Environment Available – Begin MeF acceptance testing (Estimated)	Mid-November 2018
IRS MeF Production Shutdown for new Tax Year cutover (Estimated)	November 2018 - individual December 2018 – business and fiduciary
Vendor New Mexico test review and product approval deadline	February 1, 2019
Production transmits of Fed/State returns to IRS/New Mexico (Estimated)	January 2019
Last day of New Mexico electronic filing for tax year 2016	IRS production shutdown, November 2020
Last day of New Mexico electronic filing for tax year 2018	IRS production shutdown, November 2021
Last day of New Mexico electronic filing for tax year 2018	IRS production shutdown, November 2022

State of New Mexico Development Resources

General questions about income tax returns, instructions or submitted returns should be directed to:

New Mexico Forms Information

Email.....nmtax.forms@state.nm.us

New Mexico Department of Taxation and Revenue
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General questions about income tax refunds should be directed to:

Refund and Return Status Information

Email.....TaxReturnHelp@State.NM.US

Technical questions from Software Developers and Transmitters should be directed to:

New Mexico MeF Technical Helpdesk

Email.....TRD-MeFinfo@State.NM.US

To report suspected tax fraud, please contact:

Office of the Inspector General

Email.....HSDOIGFraud@State.NM.US

Phone800-228-4802

Appendix A: State Schema Support Listing

Item #	Form Id	Form Title
PIT Program – Required		
1	PIT-1	New Mexico Personal Income Tax Return
2	PIT-ADJ	New Mexico Schedule of Additions and Deductions/Exemptions
3	PIT-B	New Mexico Allocation and Apportionment of Income Schedule
4	PIT-CR	New Mexico Tax Credit Schedule
5	PIT-RC	New Mexico Rebate and Credit Schedule
PIT Program – Optional		
6	Child Care Worksheet	Child Day Care Credit Worksheet
7	Other States Worksheet	Computation of Allowable Credit for Taxes Paid to Other States
8	PIT-110	Adjustments to New Mexico Income
9	PIT-4	Cultural Property Preservation Credit
10	PIT-D	New Mexico Voluntary Contributions Schedule
11	RPD-41227	Renewable Energy Production Tax Credit
12	RPD-41228	Film Production Tax Credit
13	RPD-41243	Rural Job Tax Credit
14	RPD-41244	Technology Jobs Tax Credit
15	RPD=41246	Electronic Card-Reading Equipment Tax Credit
16	RPD-41272	Calculation of Estimated Personal Income Tax Underpayment Penalty
17	RPD-41281	Job Mentorship Tax Credit
18	RPD-41282	Land Conservation Incentives Credit
19	RPD-41285	Annual Statement of Withholding of Oil and Gas Proceeds
20	RPD-41301	Affordable Housing Tax Credit
21	RPD-41317	Solar Market Development Credit
22	RPD-41319	Agricultural Water Conservation Tax Credit
23	RPD-41320	Angel Investment Credit
24	RPD-41326	Rural Health Care Practitioners Tax Credit
25	RPD-41329	Sustainable Building Tax Credit
26	RPD-41334	Advanced Energy Tax Credit
27	RPD-41340	Blended Biodiesel Fuel Tax Credit
28	RPD-41346	Geothermal Ground-Coupled Heat Pump Tax Credit
29	RPD-41358	Cancer Clinical Trial Tax Credit
30	RPD-41359	Annual Statement of Pass-Through Entity Withholding
31	RPD-41361	Agricultural Biomass Tax Credit
32	RPD-41369	Net Operating Loss Carryforward Worksheet
33	RPD-41372	Veteran Employment Tax Credit

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Item #	Form Id	Form Title
34	RPD-41383	New Sustainable Building Tax Credit
35	RPD-41386	Technology Jobs and Research and Development Tax Credit
36	RPD-41390	Foster Youth Employment Tax Credit
37	Schedule CC	Alternative Tax Schedule
38	Schedule CG	Caregivers Statement
CIT Program – Required		
1	CIT-1 (pg. 1, 2)	New Mexico Corporate Income and Franchise Tax Return
2	CIT-A	New Mexico Apportioned Income for Multi-State Corporations
3	CIT-B	New Mexico Allocation of Non-Business Income
4	CIT-C	Computation of New Mexico Percentage
5	CIT-D	New Mexico Foreign Dividend Deduction Schedule
6	CIT-CR	New Mexico Tax Credit Schedule
CIT Program – Optional		
7	1099 Misc.	1099 Miscellaneous
8	RPD-41227	Renewable Energy Production Tax Credit
9	RPD-41228	Film Production Tax Credit
10	RPD-41243	Rural Job Tax Credit
11	RPD-41244	Technology Jobs Tax Credit
12	RPD-41246	Electronic Card-Reading Equipment Tax Credit
13	RPD-41281	Job Mentorship Tax Credit
14	RPD-41282	Land Conservation Incentives Credit
15	RPD -41285	Annual Statement of Withholding of Oil and Gas Proceeds
16	RPD-41301	Affordable Housing Tax Credit
17	RPD-41319	Agricultural Water Conservation Tax Credit
18	RPD-41329	Sustainable Building Tax Credit
19	RPD-41334	Advanced Energy Tax Credit
20	RPD-41340	Blended Biodiesel Fuel Tax Credit
21	RPD-41346	Geothermal Ground-Coupled Heat Pump Tax Credit
22	RPD-41361	Agricultural Biomass Tax Credit
23	RPD-41359	Annual Statement of Pass Through Entity Withholding
24	RPD-41379	Net Operating Loss Carryforward Worksheet
25	RPD-41372	Veteran Employment Tax Credit
26	RPD-41383	New Sustainable Building Tax Credit
27	RPD-41386	Technology Jobs and Research and Development Tax Credit
28	RPD-41390	Foster Youth Employment Tax Credit
S-Corporate Program - Required		
1	S-Corp	New Mexico Sub Chapter S - Corporate Income and Franchise Tax Return
2	S-Corp-1	Income Taxable to Owners
3	S-Corp-A	New Mexico Apportionment Factors
4	S-Corp-B	Allocated Non-Business Income Taxable to Owners
5	S-Corp-C	S-Corp-C - Allocated and Apportioned Income Taxed to S Corps
6	S-Corp-CR	New Mexico tax Credit Schedule
S-Corporate Program - Optional		
7	1099 Misc.	1099 Miscellaneous
8	RPD-41227	Renewable Energy Production Tax Credit
9	RPD-41228	Film Production Tax Credit
10	RPD-41243	Rural Job Tax Credit
11	RPD-41244	Technology Jobs Tax Credit
12	RPD=41246	Electronic Card-Reading Equipment Tax Credit
13	RPD-41281	Job Mentorship Tax Credit
14	RPD-41282	Land Conservation Incentives Credit

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Item #	Form Id	Form Title
15	RPD -41285	Annual Statement of Withholding of Oil and Gas Proceeds
16	RPD-41301	Affordable Housing Tax Credit
17	RPD-41319	Agricultural Water Conservation Tax Credit
18	RPD-41329	Sustainable Building Tax Credit
19	RPD-41334	Advanced Energy Tax Credit
20	RPD-41340	Blended Biodiesel Fuel Tax Credit
21	RPD-41346	Geothermal Ground-Coupled Heat Pump Tax Credit
22	RPD-41361	Agricultural Biomass Tax Credit
23	RPD-41359	Annual Statement of Pass Through Entity Withholding
24	RPD-41379	Net Operating Loss Carryforward Worksheet
25	RPD-41372	Veteran Employment Tax Credit
26	RPD-41383	New Sustainable Building Tax Credit
27	RPD-41386	Technology Jobs and Research and Development Tax Credit
28	RPD-41390	Foster Youth Employment Tax Credit
Pass Through Entity (PTE) Program – Required		
1	PTE	Technology Jobs and Research and Development Tax Credit
2	PTE-A	New Mexico Apportionment Factors
3	PTE-B	Allocated Non-Business Income Taxable to Owners
Pass Through Entity (PTE) Program – Optional		
4	1099 Misc.	1099 Miscellaneous
5	RPD-41228	Film Production Tax Credit
6	RPD -41285	Annual Statement of Withholding of Oil and Gas Proceeds
7	RPD-41359	Annual Statement of Pass Through Entity Withholding
Pass Through Withholding (PTW) Program - Required		
1	PTW-D	Annual Withholding of Net Income from a PTE Detail Report
Fiduciary (FID) Program - Required		
1	FID-1	NM Fiduciary Income Tax Return
2	FID-B Schedule 1	Computation of New Mexico Percentage
3	FID-B Schedule 2	Business Income Apportionment Form
4	FID-D	Annual Withholding of Net Income from a Fiduciary Detail Report
Fiduciary (FID) Program – Optional		
5	FID-CR	New Mexico Tax Credit Schedule
6	PIT-4	Cultural Property Preservation Credit
7	Other States Worksheet	Computation of Allowable Credit for Taxes Paid to Other States
8	RPD-41227	Renewable Energy Production Tax Credit
9	RPD-41228	Film Production Tax Credit
10	RPD-41243	Rural Job Tax Credit
11	RPD-41244	Technology Jobs Tax Credit
12	RPD-41246	Electronic Card-Reading Equipment Tax Credit
13	RPD-41281	Job Mentorship Tax Credit
14	RPD-41282	Land Conservation Incentives Credit
15	RPD -41285	Annual Statement of Withholding of Oil and Gas Proceeds
16	RPD-41301	Affordable Housing Tax Credit
17	RPD-41317	Solar Market Development Credit
18	RPD-41319	Agricultural Water Conservation Tax Credit
19	RPD-41320	Angel Investment Credit
20	RPD-41326	Rural Health Care Practitioners Tax Credit
21	RPD-41329	Sustainable Building Tax Credit
22	RPD-41334	Advanced Energy Tax Credit
23	RPD-41340	Blended Biodiesel Fuel Tax Credit
24	RPD-41346	Geothermal Ground-Coupled Heat Pump Tax Credit

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Item #	Form Id	Form Title	
25	RPD-41358	Cancer Clinical Trial Tax Credit	
26	RPD-41359	Annual Statement of Pass Through Entity Withholding	
27	RPD-41361	Agricultural Biomass Tax Credit	
28	RPD-41372	Veteran Employment Tax Credit	
29	RPD-41375	Net Operating Loss Carryforward Worksheet	
30	RPD-41383	New Sustainable Building Tax Credit	
31	RPD-41386	Technology Jobs and Research and Development Tax Credit	
32	RPD-41390	Foster Youth Employment Tax Credit	

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Appendix B: Personal Income Tax State Schema Layouts with Changes

Schema Group: MEFPIT1

Schema Year: 2018

*NOTE: Changes in current Tax Year versus new Tax Year are indicated in **dark red font** on the schema layout tables.*

FormPIT1.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/05/18	J. Higbie	NMIndividual2018V0.1	Form PIT1	NA

Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
FormPIT1	Form PIT1, Personal Income and Franchise Tax Return.	No	No	Yes	FormPIT1Type	Form PIT1, Personal Income and Franchise Tax Return
StateOnlyReturn	Indicates if the return filed is a state only return.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
ReturnSource		No	No	Yes	String	String. Maximum length of 1. The value is "M".
SoftwareProduct Code	A number assigned by NM TRD to indicate the product producing the electronic return data. It is the two-digit, zero-padded software id number (PP) in the 7th position of the NM software product identifier. The identifier has the form NNNN-PP where NNNN is the NACTP-assigned vendor number and the PP is the NM-assigned product identifier.	No	No	Yes	String10Type	String. Maximum length of 2.
ChangeAddressInd	Indicates if the address reported is new or changed.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
PrimaryBlindInd	Indicates if primary taxpayer is blind.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
SpouseBlindInd	Indicates if spouse is blind.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
Primary65OrOverInd	Indicates if primary taxpayer is 65 or over.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
Spouse65OrOverInd	Indicates if spouse is 65 or over.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
StatePrimaryResidencyStatus	Indicates the residency status of the taxpayer or spouse.	No	No	Yes	NMResidencyStatusENLType	Select R, N, F or P indicating the NM residency status for the taxpayer. R = resident N = non-resident F = first-year resident P = part-year resident
StateSpouseResidencyStatus	Indicates the residency status of the taxpayer or spouse.	No	No	No	NMResidencyStatusENLType	Select R, N, F or P indicating the NM residency status for the spouse, or leave blank if there is no spouse. R = resident N = non-resident F = first-year resident P = part-year resident
RefundClaimant	If a deceased taxpayer's refund must be made payable to a person other than the taxpayer or spouse named on the return, enter the name of that person.	No	No	No	Complex type	Complex type, see Refund Claimant below . *Attach RPD-41083.
NumberOfFedExemptions	The total number of qualified exemptions entered on the Federal return.	No	No	No	IntegerNNType	Non-negative integer.
Extension	Information to support a Federal or state extension for this return.	No	No	No	Complex type	Complex type, see Extension below .
FilingStatus	Filing status of the taxpayer.	No	No	Yes	FilingStatusType	String. Restricted by enumeration: Single, Married Filing Jointly, Married Filing Separately, Head of Household, Qualifying Widow(er) with dependent child.
QualifyingDependentForHOH	The name of person qualifying the taxpayer as Head of Household if that person is not counted as a qualified exemption on the Federal return.	No	No	No	IndividualNameType	Complex type, see Individual Name Type below .
Dependent	Qualifying dependent.	No	No	No	NMDependentType	Complex type, see NM Dependent Type below .
TotalDependents	Total number of dependent exemptions.	No	No	No	IntegerNNType	Non-negative integer.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
FedAdjGrossInc	Federal adjusted gross income.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed.
AddStateAndLocalTaxDed	Itemized deductions from Federal form 1040, Schedule A.	No	No	No	USAmountNType	Non-negative integer. Maximum of 15 digits allowed.
AdditionsToFAGI1	From Schedule PIT-ADJ, line 5.	No	No	No	USAmountNType	Non-negative integer. Maximum of 15 digits allowed.
FedDeductionAmount	Federal itemized or standard deduction allowed.	No	No	No	USAmountNType	Non-negative integer. Maximum of 15 digits allowed.
ItemizedFedDeductionInd	Indicates if taxpayer itemized their Federal deductions on Form 1040, Schedule A.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
FedExemptionAmount	Federal exemption amount allowed. Fixed value 0.	No	Yes	No	USAmountNType	Non-negative integer. Maximum of 15 digits allowed.
LowMiddleIncomeTaxExemption	From the low- and middle-income tax exemption worksheet.	No	No	No	USAmountNType	Non-negative integer. Maximum of 15 digits allowed.
SubtractionsFromFAGI1	From Schedule PIT-ADJ, line 21.	No	No	No	USAmountNType	Non-negative integer. Maximum of 15 digits allowed.
MedCareDeductionInfo	Information to support the medical care expense deduction.	No	No	No	Complex type	Complex type, see Medical Care Deduction below
StateTaxableIncome	NM taxable income.	No	No	No	USAmountNType	Non-negative integer. Maximum of 15 digits allowed. Add lines 9, 10, and 11, then subtract lines 12, 13, 14, 15 and 16.
StateTaxOnTotalTaxableInc	The tax computed on NM taxable income.	No	No	No	USAmountNType	Non-negative integer. Maximum of 15 digits allowed.
TaxComputationMethod	Indicates the method used to compute the tax due.	No	No	Yes	NMTaxCalcMethodENLType	Indicates the tax calculation method used to compute the NM tax. R = rate table B = Schedule PIT-B Y = the Royalty income under \$5,000 election
TaxOnLumpSumDistributions	Additional amount for tax on lump-sum distributions.	No	No	No	USAmountNType	Non-negative integer. Maximum of 15 digits allowed.
CrForTaxPaidOtherStates	Credit for taxes paid to another state.	No	No	No	USAmountNType	Non-negative integer. Maximum of 15 digits allowed. Taxpayer or spouse must have been a NM resident during all or part of the year. *Attach copy of other state's return.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
TotalNonrefundableCr1	Non-refundable credits.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed. From Schedule PITCR, Line 21.
NetIncomeTax	Net Income Tax.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed. If using an "R" computation, add lines 18 and 19, then subtract lines 20 and 21. If using a "B" computation then line 18 minus lines 20 and 21. If either of these are less than zero, then zero. If using the royalty's calculation, then line 18.
TotalRebatesAndCr1	From Schedule PITRC, Line 27.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.
WorkingFamiliesInfo	Information supporting Working Families Tax Credit.	No	No	No	Complex type	Complex type, see Working Families below
RefundableCredits	From Schedule PIT-CR, line B. Refundable business-related income tax credits.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed. * Attach copy of PIT-CR.
TaxWithheld	NM tax withheld	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed. Include all statements of withholding, except for tax withheld from oil and gas proceeds and pass-through entities.
TaxWithheldFromOilGasProceeds	NM tax withheld from oil and gas proceeds.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed. Include all statements of withholding.
TaxWithheldFromPTEntities	NM tax withheld from pass-through-entities.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed. Include all statements of withholding.
EstimatedPaymentTotal	Total estimated payments made for the current tax year.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.
OtherPayments	All other payments not reported on lines 26 through 29.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.
TotalPaymentsAndCredits	Total payments and credits.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed. Add lines 24 through 30, except 25a.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
TaxMinusCreditsAndPayments	Tax after payments and credits.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed. If line 23 is greater than line 32, then line 23 minus line 32.
UnderpaymentPenaltyInterest	Penalty computed from underpayment of estimated tax.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed.
SpecMethodEstPenaltyInd	Indicates whether a special method is allowed to be used to compute penalty on underpayment of estimated tax.	No	No	No	NMIndicator5ENLType	Integer. Value is 1, 2, 3, 4, or 5.
LatePenaltyAmt	Late filing penalty if applicable.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed.
InterestDue	Late payment interest if applicable.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed.
TotalTaxPenaltyInterestDue	Sum of tax with penalty and interest included.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed. Add lines 33, 34, 36 and 37.
Overpayment	Overpayment amount.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed. If line 23 is less than line 32, then line 32 minus line 23.
OverpaymentContributions1	From Schedule PIT-D, line 11.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed.
OverpaymentCreditedNxtYr	Amount of overpayment to be applied to next year's return.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed.
NetRefund	Amount of overpayment to be refunded.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed. Line 39 minus lines 40 and 41.
TaxpayerPhoneNumber	Taxpayer's phone number.	No	No	No	PhoneNumberType	String. 10 digits 0 through 9.
TaxpayerEmailAddress	Taxpayer's email address.	No	No	No	EmailAddressType	String. Maximum of 75 characters allowed.
PaidPreparerCRSID	Paid tax preparer's CRS ID number.	No	No	No	NMCRSIDType	String. 11 digits 0 through 9.
AmendedReason	If amending a return, the reason for amending the return.	No	No	No	String255Type	String. Maximum of 255 characters allowed.
ReturnPrepInfo	Return preparation information for on-line filed returns.	No	No	No	Complex type	Complex type, see Return Preparer below

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Complex Types

RefundClaimant						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
Name	Claimant Name	No	No	Yes	IndividualNameType	Complex type
SSN	Claimant SSN	No	No	Yes	SSNType	String. 9 digits 0 through 9.

IndividualNameType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
FirstName	First name	No	No	Yes	String	String. Maximum of 16 characters allowed.
MiddleInitial	Middle initial	No	No	No	String	String. Maximum of 1 characters allowed.
LastName	Last name	No	No	Yes	String	String. Maximum of 32 characters allowed.
NameSuffix	Generation suffix limited by enumeration	No	No	No	GenerationalNameSuffixType	String. Restricted by enumeration: JR, SR, I, II, III, IV, V, VI, VII, VIII, IX, X

Extension						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
Indicator	Extension indicator.	No	No	Yes	BooleanType	Boolean. True or False. 0 or 1.
ExtensionDate	Extension date.	No	No	Yes	DateType	Date. YYYY-MM-DD format.

NMDependentType						
Element Name	Element Description	New?	Updated?	Required	Data Type	Data Type description
FirstName	Dependent first name	No	No	Yes	String	String. Maximum of 16 characters allowed.
LastName	Dependent last name	No	No	Yes	String	String. Maximum of 32 characters allowed.
SSN	Dependent SSN	No	No	Yes	SSNType	String. 9 digits 0 through 9.
DOB	Dependent date of birth	No	No	Yes	DateType	Date. YYYY-MM-DD format.

MedCareDeductionInfo						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
MedCareDeduction	Medical care deduction	No	No	Yes	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed.
MedCareDeductionInfo	Medical care deduction expense	No	No	Yes	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed.

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WorkingFamiliesInfo						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
WorkingFamiliesTaxCr	Working families tax credit	No	No	Yes	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.
EICFedAmt	Working families FIC federal amount	No	No	Yes	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.

ReturnPrepInfo						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
ReturnPrepDate	Return preparation date	No	No	Yes	DateType	Date. YYYY-MM-DD format.
TimeType	Return preparation time	No	No	Yes	TimeType	Time. HH:MM:SS format.
TimezoneType	Return preparation time zone	No	No	Yes	TimezoneType	String. Restricted by enumeration: US, ES, ED, CS, CD, MS, MD, PS, PD, AS, AD, HS, HD.
EmailAddressType	Return preparation email address	No	No	Yes	EmailAddressType	String. Maximum of 75 characters allowed.

SchPITADJ.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/05/18	J. Higbie	NMIndividual2018V0.1	Schedule PIT-ADJ	NA

Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
SchPITADJ	Schedule PITADJ Schedule of Additions and Deductions/Exemptions	No	No	Yes	SchPITADJType	Schedule PITADJ Schedule of Additions and Deductions/Exemptions
FedTaxExemptIntAndDiv	Interest and Dividend income from federally tax-exempt bonds.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.
FedNetLoss	Federal net operating loss carryforward or carryback as reported.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.
Section529Refunded	Contributions refunded from a NM Section 529 Plan account.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.
FedLandDonationDeduction	Charitable deduction claimed in Federal itemized deductions for a donation of land where land conservation credit was allowed.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
AdditionsToFAGI	Total additions. Transfer to Form PIT-1, Additions for federal income.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed. Sum of lines 1 through 4. Transfer to Form PIT-1, line 11.
StateTaxExemptIntAndDiv	Deduction for NM tax-exempt interest and dividends.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.
NOLCarryover	Deductions for NM net operating loss carried forward from prior years.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed. *Attach Schedule RPD41369.
IncomeUSObligations	Interest from US government obligations and federally taxed NM bonds.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.
RailroadRetirementActBenefits	Deduction for Taxable Railroad Retirement Act annuities and benefits; taxable Railroad Unemployment Insurance Act sick pay.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.
ExemptIndianIncomeInfo	Information for the exemption of income for a member of a NM federally recognized Indian nation, tribe or pueblo that was wholly earned on the lands of the reservation or pueblo of which the individual is an enrolled member while domiciled on that land, reservation or pueblo.	No	No	No	Complex type	Complex type, see Exempt Indian Income below
ExemptIncomeAge100Info	Information for the exemption of income for persons 100 years of age or older.	No	No	No	Complex type	Complex type, see Exempt Income Over 100 below
Age65BlindExemptInc	Exemption for taxpayer age 65 years of age or older or blind.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.
MSAExemption	Exemption for NM medical care savings account.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.
Section529Contributions	Deduction for contributions to a NM approved Section 529 college savings plan.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
NetCapitalGainDeduction	Federal net capital gains deduction.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed.
ActiveDutyMilitaryPay	Armed forces active military duty pay.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed.
MedCareExemptAge65	Unreimbursed medical care expenses for taxpayer's age 65 or older.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed.
OrganDonationExpense	Expenses related donating human organs to another person.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed.
NationalGuardLifeInsurance	Reimbursement from NM National Guard Service Member's Life Insurance Reimbursement Fund.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed.
RefundStateLocalTaxes	Taxable refunds, credits, or offsets of state and local income taxes included from Federal form, line 10.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed.
NonResidentUSPHSPay	Active duty pay for non-resident US Public Health Service (USPHS) member.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed.
SubtractionsFromFAGI	Total deductions from AGI.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed. Sum of lines 6 through 21. Transfer to form PIT-1, line 15.

Complex Types

ExemptIndianIncomeInfo						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
IndianIncomeExempt	Exempt Indian income	No	No	Yes	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed.
TaxpayerIndianMember	Indian member taxpayer	No	No	No	String20Type	String. Maximum of 20 characters allowed.
SpouseIndianMember	Indian member spouse	No	No	No	String20Type	String. Maximum of 20 characters allowed.

ExemptIncomeAge100Info						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
Age100ExemptInc	Exemption of income for persons 100 years of age or older	No	No	Yes	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed.
PrimaryAge100Ind	Indicator for primary age 100 or older	No	No	No	BooleanType	Boolean. True or False. 0 or 1.

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SpouseAge100Ind	Indicator for spouse age 100 or older			No	BooleanType	Boolean. True or False. 0 or 1.
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SchPITBp1.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/05/18	J. Higbie	NMIndividual2018V0.1	Schedule PIT-B, page 1	NA

Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
SchPITBp1	Schedule PITB Allocation and Apportionment of Income Schedule	No	No	Yes	SchPITBp1Type	Schedule PITB Allocation and Apportionment of Income Schedule
PrimaryResidentPeriod	The begin and end dates for a period of residency for primary.	No	No	No	Complex type	Complex type, see Primary Resident Period below
SpouseResidentPeriod	The begin and end dates for a period of residency for a spouse.	No	No	No	Complex type	Complex type, see Spouse Resident Period below
PrimaryMilitarySpouseReliefInd	Indicates that the primary taxpayer is a non-resident military service member's spouse qualifying for relief.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
SpouseMilitarySpouseReliefInd	Indicates that the primary taxpayer is a non-resident military service member's spouse qualifying for relief.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
PIT110UsedForIncomeInd	Indicates that a PIT-110 was used for adjustments to NM income.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
WagesSalaries	Wages, salaries, tips, etc.	No	No	No	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Wages, salaries, tips, etc. for everywhere and NM.
InterestDividends	Interest and dividend income.	No	No	No	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Interest and dividend income for everywhere and NM.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
PensionsAnnuitiesSS	Pensions, annuities, social security and lump-sum distributions.	No	No	No	NMApporEverywhereInState Type	Complex type, see NM Apportionment Everywhere in State Type below . Pensions, annuities, social security and lump-sum distributions for everywhere and NM.
RentsRoyalties	Rent and royalty income.	No	No	No	NMApporEverywhereInState Type	Complex type, see NM Apportionment Everywhere in State Type below . Rent and royalty income for everywhere and NM.
GainLossOnProperty	Gains or losses from sale or exchange of property.	No	No	No	NMApporEverywhereInState Type	Complex type, see NM Apportionment Everywhere in State Type below . Gains or losses from sale or exchange of property for everywhere and NM.
IncLossFromPassThroughEntity	Income or losses from pass-through entities.	No	No	No	NMApporEverywhereInState Type	Complex type, see NM Apportionment Everywhere in State Type below . Income or losses from pass-through entities for everywhere and NM.
OtherInc	All other income not included in lines 1 through 6 and line 8.	No	No	No	NMApporEverywhereInState Type	Complex type, see NM Apportionment Everywhere in State Type below : All other income not included in lines 1 through 6 and line 8 for everywhere and NM.
BusinessFarmInc	Total business income reported on your Federal Schedule Cs, Fs or another similar schedule.	No	No	No	NMApporEverywhereInState Type	Complex type, see NM Apportionment Everywhere in State Type below . Total business income reported on your federal Schedule Cs, Fs or another similar schedule for everywhere and NM.
AllocatedIncBeforeFedAdj	Add lines 1 through 8 of Schedule PITB, page 1.	No	No	No	NMApporEverywhereInState Type	Complex type, see NM Apportionment Everywhere in State Type below . Add lines 1 through 8 of Schedule PITB, page 1 for everywhere and NM.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
FedAdjToInc	Federal Adjustments to income.	No	No	No	NMApporEverywhereInState Type	Complex type, see NM Apportionment Everywhere in State Type below . Transfer adjustments to income from Federal for 1040, line 36 or Federal form, 1040A, line 20 for everywhere. Divide Schedule PITB, page 1, line 9 NM by Schedule PITB, page 1, line 9 everywhere and round to 4 decimal places.
IncAfterFedAdj	Total income after Federal adjustments.	No	No	No	NMApporEverywhereInState Type	Complex type, see NM Apportionment Everywhere in State below . Schedule PITB, page 1, line 9 minus Schedule PITB, page 1, line 10 for everywhere and NM.
StatePercentage	State Percentage.	No	No	No	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Schedule PITB, page 1, line 11 NM by Schedule PITB, page 1, line 11 everywhere.
TaxOnTotalTaxableIncB	Applicable tax.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Using tax rate table, find the applicable tax. If there is an amount for tax on lump-sum distributions from PIT1, line 19, add it to the tax.
TaxAfterStatePercentage	Apportioned tax.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Multiply Schedule PITB, page 1, line 12 by Schedule PITB, page 1, line 13. Transfer to Form PIT-1, line 18.

Complex Types

PrimaryResidentPeriod or SpouseResidentPeriod						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
ResidentFromDate	The beginning date for a period of residency for primary or spouse.	No	No	Yes	DateType	Date. YYYY-MM-DD format.
ResidentToDate	The end date for a period of residency for primary or spouse.	No	No	Yes	DateType	Date. YYYY-MM-DD format.

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NMApporEverywhereInStateType						
Element Name	Element Description	New ?	Updated ?	Required?	Data Type	Data Type Description
Everywhere	Everywhere amount	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.
StateShare	NM amount	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.

SchPITBp2.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/05/18	J. Higbie	NMIndividual2018V0.1	Schedule PIT-B, page 2	NA

Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
SchPITBp2	Schedule PITBp2 Allocation and Apportionment of Income Schedule	No	No	Yes	SchPITBp2Type	Schedule PITBp2 Allocation and Apportionment of Income Schedule
SSN	The SSN of the claimant.	No	No	Yes	SSNType	String. 9 digits 0 through 9.
BusinessName	The name of the business or farm.	No	No	Yes	BusinessNameLine1Type	String. Maximum of 75 characters allowed. Legal Characters include: A-Z, a-z, 0-9, hash, hyphen, parentheses, ampersand, apostrophe and single space. Leading space, trailing space, adjacent spaces, and other symbols not listed above are not allowed.
FEIN	The FEIN of the business or farm.	No	No	No	EINType	String. 9 digits 0 through 9.
StateTaxIDNumber	The CRS ID number of the business or farm.	No	No	No	NMCRSIDType	String. 11 digits 0 through 9.
TotalProperty	Total average value of real and tangible personal property owned or rented by the taxpayer and used during the tax period.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Total average value of real and tangible personal property owned or rented by the taxpayer and used during the tax period for everywhere and NM. Note: Required value greater than zero for Manufacturers or Headquarter election.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
PropertyFactorPercentage	Property ratio.	No	Yes	Yes	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Divide NM property by everywhere property, then multiply by 100.
ConfirmPropertyValues	Confirm property values check box. Required to be true.	Yes	No	Yes	BooleanType	Boolean. True or False. 0 or 1.
PayrollFactorCalc	Total compensation of employees.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Total compensation of employees for everywhere and NM. Note: Required value greater than zero for Manufacturers or Headquarter election.
PayrollFactorPercentage	Payroll ratio.	No	Yes	Yes	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Divide NM payroll by everywhere payroll, then multiply by 100.
ConfirmPayValues	Confirm property values check box. Required to be true.	Yes	No	Yes	BooleanType	Boolean. True or False. 0 or 1.
SalesFactorCalc	Gross receipts of sales.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Gross receipts of sales for everywhere and NM. Note: Required value greater than zero for Manufacturers or Headquarter election.
SalesFactorPercentage	Sales ratio.	No	Yes	Yes	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Divide NM sales by everywhere sales, then multiply by 100.
ConfirmSalesValues	Confirm property values check box. Required to be true.	Yes	No	Yes	BooleanType	Boolean. True or False. 0 or 1.
CountOfFactors	Count of Factors.	No	No	No	NMTwoDigitType	Non-negative integer. Maximum of 2 digits allowed.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
TotalFactors	Total of factors.	No	No	No	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Add PITB, page 2, lines 1b, 2b, 3b.
AveragePercentage	Average percentage.	No	No	No	Dec999Type	Decimal with 11 total digits and 8 fractional digits allowed. Divide PITB, page 2, line 4 by the number of factors used to compute line 4.
ChangedReporting	Change to reporting.	No	No	No	BooleanType	Boolean. True or False. 0 or 1. True if changed reporting of any class or type of allocated or apportioned income from the way it was reported in a prior taxable year.
SpecialMethodTaxYear	Tax year ending date of year business submitted notification of special apportionment methods.	No	No	No	DateType	Date. YYYY-MM-DD format.
SpecialMethodElectionDate	Date business elected to use one of the special apportionment methods.	No	No	No	DateType	Date. YYYY-MM-DD format.
SpecialMethod	Special apportionment method used.	No	No	No	NMApporSpecMethodType	String. Restricted by enumeration: Manufacturers or Headquarters

Complex Types

NMApporEverywhereInStateType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
Everywhere	Everywhere amount	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.
StateShare	NM amount	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.

SchPITCR.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/05/18	J. Higbie	NMIndividual2018V0.1	Schedule PIT-CR	NA

Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type description
SchPITCR	Schedule PITCR Tax Credits.	No	No	Yes	SchPITCRType	Schedule PITCR Tax Credits

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CreditDetails	A single claimed credit.	No	No	No	NMClaimedRefundedCreditType	Custom type, see Claimed Refunded Credit Type below.
TotalApplied	Total Applied.	No	No	No	USAmountType	Non-negative integer. Maximum of 15 digits allowed.
TotalRefunded	Total Refundable credits.	No	No	No	USAmountType	Non-negative integer. Maximum of 15 digits allowed. Transfer to form PIT-1, line 26.

Custom Types

NMClaimedRefundedCreditType						
Element Name	Element Description	New ?	Updated ?	Required?	Data Type	Data Type Description
CreditType	Credit type.	No	No	Yes	String20Type	String. Maximum of 20 characters allowed. From the codes listed on PITCR.
ApprovalNumber	Certificate number from regulating agency	No	No	No	String20Type	String. Maximum of 20 characters allowed.
ClaimedAmount	Amount being applied.	No	No	No	USAmountType	Non-negative integer. Maximum of 15 digits allowed.
RefundedAmount	Amount to be refunded.	No	No	No	USAmountType	Non-negative integer. Maximum of 15 digits allowed.

SchPITD.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/05/18	J. Higbie	NMIndividual2018V0.1	Schedule PIT-D	NA

Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
SchPITD	Schedule PIT-D Voluntary Contributions and Donations Schedule	No	No	Yes	SchPITDType	Schedule PIT-D Voluntary Contributions and Donations Schedule
New Mexico Housing Trust Fund	Contribution for New Mexico Housing Trust Fund	Yes	No	No	USAmountNTType	Non-negative integer. Maximum of 15 digits allowed.
ShareWithWildlifeProgram	Contribution for Share with Wildlife Program.	No	No	No	USAmountNTType	Non-negative integer. Maximum of 15 digits allowed.
VeteransStateCemeteryFund	Contribution for Veterans' State Cemetery Fund.	No	No	No	USAmountNTType	Non-negative integer. Maximum of 15 digits allowed.
SubstanceAbuseEducationFund	Contribution for New Mexico Substance Abuse Education Fund.	No	No	No	USAmountNTType	Non-negative integer. Maximum of 15 digits allowed.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
ForestReLeafProgram	Contribution for New Mexico Forest Relief Program.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.
NationalGuardAssistanceProgram	Contribution for National Guard Member and Family Assistance.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.
KidsInParksEducationProgram	Contribution for Kids in Parks Education Program.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.
ALSResearchFund	Contribution for Amyotrophic Lateral Sclerosis Research Fund.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.
VietnamVetMemorialFund	Contribution for Vietnam Veterans Memorial Fund.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.
PoliticalPartiesContribution	Contribution for New Mexico Political Parties.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed. Restricted by enumeration: 0, 2 or 4.
PrimaryPartyChoice	Primary taxpayer's contribution Party Choice - choices change during election years.	No	Yes	No	NMPoliticalPartyENLType	String. Restricted by enumeration: 1, 2, 3, 4, 5 or 6.
SpousePartyChoice	Spouse's contribution Party Choice - choices change during election years.	No	Yes	No	NMPoliticalPartyENLType	String. Restricted by enumeration: 1, 2, 3, 4, 5 or 6.
VeteransEnterpriseFund	Contribution to help carry out the programs, duties or services of the Department of Veterans Services.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.
LotteryTuitionFund	Contribution to help provide tuition assistance for NM resident undergraduates.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.
HorseShelterRescueFund	Contribution to help fund horse rescues and homeless horses in NM.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.
AnimalCareAndFacilitiesFund	Contribution to help fund the statewide dog and cat spay and neuter program.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.
SupplementalSeniorServices	Contribution to help to enhance or expand senior services throughout the state.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
SexualAssaultExaminationKitProcessingFund	Contribution to help the processing of sexual assault examination kits.	No	No	No	USAmountNNTYPE	Non-negative integer. Maximum of 15 digits allowed.
OverpaymentContributions	Total contributions.	No	No	No	USAmountNNTYPE	Non-negative integer. Maximum of 15 digits allowed. Add lines 2 through 17. Do Not add lines 10a or 10b.

SchPITRC.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/05/18	J. Higbie	NMIndividual2018V0.1	Schedule PIT-RC	NA

Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
SchPITRC	Schedule PITRC Rebate and Credit Schedule	No	No	Yes	SchPITRCType	Schedule PITRC Rebate and Credit Schedule
ResidentInStateTaxpayer	Indicates the taxpayer was a resident of NM during the tax year.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
ResidentInStateSpouse	Indicates the spouse was a resident of NM during the tax year.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
PresentInStateTaxpayer	Indicates that the taxpayer was present in NM for at least 6 months during the tax year.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
PresentInStateSpouse	Indicates that the spouse was present in NM for at least 6 months during the tax year.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
DependentOfOtherTaxpayer	Indicates taxpayer was NOT a dependent of another.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
DependentOfOtherSpouse	Indicates the spouse was NOT a dependent of another during the tax year.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
TaxpayerInmateInd	Indicates the taxpayer was NOT an inmate for more than 6 months during the tax year.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
SpouseInmateInd	Indicates that the spouse was NOT an inmate for more than 6 months during the tax year.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
NotQualifiedHouseMembers	The number of household members who do NOT qualify.	No	No	No	IntegerNNType	Non-negative integer.
AllowableHouseMembers	Allowable household members.	No	No	No	IntegerNNType	Non-negative integer. Subtract PITRC, line 2a from the number of exemptions reported on PIT1, line 5.
TotalBlindInd	Indicates blind household members.	No	No	No	IntegerNNType	Non-negative integer. Restricted by enumeration: 0, 1 or 2.
HouseMembersAndBlind	Indicates allowable household exemptions.	No	No	No	IntegerNNType	Non-negative integer. Sum PITRC, line 2b and PITRC, line 2b.
Primary65Ind	If the taxpayer is 65 years of age or older.	No	No	No	IntegerNNType	Non-negative integer. Restricted by enumeration: 0 or 2.
Spouse65Ind	If the spouse is 65 years of age or older.	No	No	No	IntegerNNType	Non-negative integer. Restricted by enumeration: 0 or 2. Only allowed if married filing jointly.
TotalHouseMembersAndExtra	Sum of allowable household exemptions.	No	No	No	IntegerNNType	Non-negative integer. Sum PITRC, line 2d, PITRC, line 2e, and PITRC, line 2f.
SpouseExemptionsClaimed	If married filing separate, the number of exemptions spouse claimed.	No	No	No	IntegerNNType	Non-negative integer. If married filing separately, sum the number of exemptions spouse claimed on line 2g of his or her PIT-RC, otherwise zero.
AllowableMembersAndExtra	Total household exemptions.	No	No	No	IntegerNNType	Non-negative integer. Add lines 2g and 2h. Transfer to PITRC, line 13a.
MGIWages	Modified gross income from wages, salaries, tips, etc.	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.
MGIPensionsAnnuitiesRR	Modified gross income from social security benefits, pensions, annuities and Railroad Retirement Act benefits.	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.
MGIUnemploymentWCBenefits	Modified gross income from unemployment and workers' compensation benefits.	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
MGIPublicAssistanceSSI	Modified gross income from Public assistance, TANF and supplemental social security income (SSI).	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
MGIBusinessFarmRentals	Modified gross income from net profit from business, farm or rentals.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. If a loss, should be zero.
MGICapitalGains	Modified gross income from capital gains undiminished by capital losses.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
MGIGifts	Modified gross income from gifts of cash or marketable tangible items received.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
MGIAAllOtherIncome	Modified gross income from all other income such as interest, dividends, gambling winnings, insurance settlements, scholarships, grants, VA benefits, trust income and inheritance, alimony and child support.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
MGITotal	Modified gross income.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Should match PIT1, line 9.
LowIncomeCompTaxRebate	Low income comprehensive tax credit from chart in instructions.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
PropertyTaxOwned	Tax billed for the calendar year on the principal place of residence.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
PropertyRent	Amount of rent paid during the tax year on the principal place of residence.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
RentSubsidyInd	Indicates the amount on line 16a includes rent paid on behalf of the taxpayer by a government entity.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
PropertyRentLimit	Property rental limit.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Multiply line 16a by .06.
AllowPropertyExpenses	Property rebate amount.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Add PITRC, lines 15 and 16c.
MaxPropertyTaxLiability	Maximum property tax liability.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. From Modified Gross Income range on table 2 in the instructions.
PropertyTaxRebate	Property tax rebate.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Subtract PITRC, line 17b from line 17a. Cannot exceed \$250, or \$125 if Married Filing Separately.
LosAlamosCountyResInd	Indicates if principal place of residence is in Los Alamos County.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
SantaFeCountyResInd	Indicates if principal place of residence is in Santa Fe County.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
LocalRebatePropertyOwned	Tax billed for the calendar year on the principal place of residence located in Los Alamos or Santa Fe County.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
LocalRebatePropertyPercent	Applicable Property Tax Rebate Percentage.	No	No	No	IntegerNNType	Non-negative integer. From Modified Gross Income range on table 3 in the instructions.
LocalPropertyRebate	Property tax rebate.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Multiply line 18a by line 18b. Cannot exceed \$350, or \$175 if Married Filing Separately.
AvailableChildDayCare1	Available child daycare.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. The lesser of \$1,200 or total of column G from the Child Day Care Credit worksheet.
NumberOfQualifyingDependents	Number of qualified dependents under age 15 receiving child day care.	No	No	No	IntegerNNType	Non-negative integer.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
FedChildCareCrTaken	The Federal Child Day Care Credit applied against your federal tax.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
ChildDayCareCr	NM child care credit.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Subtract PITRC, line 21 from line 19.
MedCareCrOver65	Refundable medical care credit for persons 65 or older.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
SpecialNeedsAdoptedChildCr	Special Needs Adopted Child Credit.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
TotalRebatesAndCr	Total rebates.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Add lines 14, 17c, 18c, 22, 23 and 24. Transfer to PIT1, line 24.

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Appendix C: Corporate Income Tax State Schema Layouts with Changes

Schema Group: MEFCIT1

Schema Year: 2018

*NOTE: Changes in current Tax Year versus new Tax Year are indicated in **dark red font** on the schema layout tables.*

FormCIT1.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/07/18	G. Fleischmann	NMBusiness2018V0.1	Form CIT-1	NA

Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
FormCIT1	Form CIT1, Corporate Income and Franchise Tax Return	No	No	Yes	FormCIT1Type	Form CIT1, Corporate Income and Franchise Tax Return
StateOnlyReturn	Indicates if the return filed is a state only return.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
ReturnSource		No	No	Yes	String	String. Maximum length of 1. The value is "M".
SoftwareProductCode	A number assigned by NM TRD to indicate the product producing the electronic return data. It is the two-digit, zero-padded software id number (PP) in the 7th position of the NM software product identifier. The identifier has the form NNNN-PP where NNNN is the NACTP-assigned vendor number and the PP is the NM-assigned product identifier.	No	No	Yes	String10Type	String. Maximum length of 2.
StateTaxIDNumber	New Mexico CRS ID of the business	No	No	No	NMCRSIDType	String. 11 digits 0 through 9.
Amended	Amended reason code	No	No	No	NMAmendedReasonENLType	String. Restricted by enumeration: RAR, Capital Loss, Other
NMPCNumber	Public Regulation Commission number	No	No	No	String20Type	String. Maximum of 20 characters allowed.
ExtendedDueDate	Due date if extension received.	No	No	No	DateType	Date. YYYY-MM-DD format.
Phone	Taxpayer phone number	No	No	No	PhoneNumberType *Choice of TaxpayerPhone	String. 10 digits 0 through 9.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
ForeignPhone	Taxpayer phone number	No	No	No	ForeignPhoneNumberType *Choice of TaxpayerPhone	String. 30 digits 0 through 9.
IncorporatedState	State of incorporation.	No	No	No	StateType	String. Restricted by enumeration: AL, AK, AS, AZ, AR, CA, CO, MP, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, VI, UT, VT, VA, WA, WV, WI, WY, AA, AE, and AP.
IncorporatedDate	Date company incorporated	No	No	No	DateType	Date. YYYY-MM-DD format.
BusinessBeginDate	Date business began in New Mexico	No	No	No	DateType	Date. YYYY-MM-DD format.
RegisteredAgent	Name and address of registered agent in NM.	No	No	No	NMNameAndAddressType	Complex type, see Name and Address Type below .
NAICSCode	NAICS code of the business	No	No	Yes	NMNAICSType	Positive Integer. 6 digits 0 through 9.
PrincipalActivity	Principal business activity in New Mexico	No	No	No	String50Type	String. Maximum of 50 characters allowed.
TaxableIncomeMethod	Method used to calculate the NM taxable income	No	No	No	NMCorpTaxCalcMethodNLType	String. Restricted by enumeration: SeparateCorporateEntity, CombinationUnitaryDomestic, or FederalConsolidatedGroup
AccountingMethod	Method used to calculate the NM taxable income	No	No	No	NMMethodOfAccountingType	String. Restricted by enumeration: cash, accrual, or other.
OtherAccountingType	Used to specify when 'other' accounting method is chosen	No	No	No	String50Type	String. Maximum of 50 characters allowed.
FinalReturnReason	Disposition of corporation if this is the final return	No	No	No	NMFinalReturnIndicatorNLType	String. Restricted by enumeration: Dissolved, MergedReorged, or Withdrawn
FinalReturnDate	Date of final disposition of corporation	No	No	No	DateType	Date. YYYY-MM-DD format.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
FederalTaxLiabilityChanged	Indicates a change in tax liability changed for any year that has not yet been reported to NM.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
CombinedCorporations	Other corporations included in this return. Complete if consolidated or combined return.	No	No	No	NMAffiliatedGroupInfoType	Complex types, see NM Affiliated Group Info Type below.
SameCombination	Indicates if the same combination filed last year.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
ChangedCorporations	Corporations which have been added or eliminated from a combined return.	No	No	No	NMCombinedGroupInfoType	No limit on corporations entered Complex type, see NM Combined Group Info Type below.
LegalEntityType	Entity type if not a corporation.	No	No	No	String50Type	String. Maximum of 50 characters allowed.
Immune	Indicates PL 86-272 for tax year, meaning activities immune from NM corporate income tax.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
TaxableIncome	Taxable income before Federal NOL and special deductions	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed.
CapREIT	Captive REIT deductions for separate corporate entities only	No	No	No	USAmountNType	Non-negative integer, Maximum of 15 digits allowed.
MunicipalBondInterest	Interest income from non-NM municipal bonds.	No	No	No	USAmountNType	Non-negative integer. Maximum of 15 digits allowed.
SpecialDeductions	Federal form 1120, Federal special deductions.	No	No	No	USAmountNType	Non-negative integer. Maximum of 15 digits allowed.
BaseIncome	NM base income.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. Add CIT1, lines 1 and 2, then subtract CIT1, line 3.
NOLCarryover	New Mexico NOL carryover	No	No	No	USAmountNType	Non-negative integer. Maximum of 15 digits allowed. *Attach schedule RPD41379.
USGovtFedTaxedBondInterest	Interest income from US government obligations or federally taxed NM bonds.	No	No	No	USAmountNType	Non-negative integer. Maximum of 15 digits allowed.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
SubtotalIncomeNOL	Base income less NOL carryover and interest income from US obligations or taxable bonds.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. Sum CIT1, lines 5 and 6, then subtract from CIT1, line 4.
ForeignDividends	Deduction for foreign dividends.	No	No	No	USAmountNType	Non-negative integer. Maximum of 15 digits allowed. From CITD, line 5.
NetTaxableIncome	NM net taxable income.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. Subtract CIT1, line 8 from line 7.
TaxOnTaxableInc	Tax computed on net taxable income	No	No	No	USAmountNType	Non-negative integer. Maximum of 15 digits allowed. Using tax rate table, find the tax on CIT1, line 9.
StatePercentage	NM percentage.	No	No	No	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Percentage from CITC, line 5 or 100%.
TaxAfterStatePercentage	NM income tax.	No	No	No	USAmountNType	Non-negative integer. Maximum of 15 digits allowed. Multiply CIT1, line 10 by line 11.
TotalCredits	Total tax credits applied against NM income tax.	No	No	No	USAmountNType	Non-negative integer. Maximum of 15 digits allowed. From CITDR, line A. *Attach schedule CITCR.
TaxAfterCredits	NM Income tax after tax credits applied.	No	No	No	USAmountNType	Non-negative integer. Maximum of 15 digits allowed. Subtract CIT1, line 13 from line 12.
FranchiseTax	Franchise tax.	No	No	No	USAmountNType	Non-negative integer. Maximum of 15 digits allowed. Tax is \$50 per corporation.
IncomeAndFranchiseTax	Total income and franchise tax.	No	No	No	USAmountNType	Non-negative integer. Maximum of 15 digits allowed. Add CIT1, lines 14 and 15.
ApplyToNextTaxYear	Refunds received and overpayments from this tax year applied to next tax year from original return.	No	No	No	USAmountNType	Non-negative integer. Maximum of 15 digits allowed. Amended returns only.
TaxSubtotal	Tax subtotal.	No	No	No	USAmountNType	Non-negative integer. Maximum of 15 digits allowed. Add CIT1, lines 16 and 17.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
PaymentTypes	Indicates payment types for payments made.	No	No	No	NMCITPmtIndicatorType	Complex type, see CIT Payment Indicator Type below.
Payments	Total of all payments.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed.
CalculateWithMethod4	Indicator to use method 4 to calculate penalty and interest on underpayment of estimated tax.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
TaxWithheldOGP	NM tax withheld from oil and gas proceeds	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed. *Attach schedule RPD41285.
TaxWithheldPTE	NM tax withheld from pass-through-entities	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed. *Attach schedule RPD41359.
TotalPaymentsAndWithholdings	Total payments and withholdings.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed. Add CIT1, lines 19, 20, and 21.
TaxDue	Amount of tax due.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed. If line 18 is greater than line 22, enter the difference here.
LatePenaltyAmt	Amount of penalty due.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed.
InterestDue	Amount of interest due.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed.
TotalTaxPenaltyInterestDue	Total tax, penalty and interest due.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed. Add CIT1, lines 23, 24 and 25.
Overpayment	Amount of overpayment.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed. If line 22 is greater than line 18, enter the difference here.
OverpaymentCreditedNxtYr	Amount of overpayment to be applied to next year's return.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed. Cannot exceed CIT1, line 17.
OverpaymentRefunded	Amount of overpayment to be refunded.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed. Subtract CIT1, line 27a from line 27.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
RefundableCredits	From Schedule CITCR, Line B.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed. *Attach schedule CITCR.
TotalRefund	Total refund of overpaid tax including refundable credit.	No	No	No	USAmountN NType	Non-negative integer. Maximum of 15 digits allowed. Add CIT1, line 27b to line 28.
PaidPreparerCRSID	NM CRS ID of the paid tax preparer.	No	No	No	NMCRSIDTy pe	String. 11 digits 0 through 9.

Complex types

NMNameAndAddressType						
Element Name	Element Description	New?	Updated?	Required	Data Type	Data Type Description
PersonName	Name of person	No	No	No	BusinessName Line1Type *Choice	String. Maximum of 75 characters allowed. No leading, trailing, adjacent spaces.
BusinessName	Name of business	No	No	No	BusinessName Type *Choice	Complex type, see Business Name Type below.
AddressInUS	Domestic address.	No	No	No	USAddressTyp e *Choice	Complex type, see US Address Type below.
AddressInForeign	Foreign address	No	No	No	ForeignAddress Type *Choice	Complex type, see Foreign Address Type below.

BusinessNameType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
BusinessNameLine1	Business name line 1	No	No	Yes	BusinessName Line1Type	String. Maximum of 75 characters allowed. No leading, trailing, adjacent spaces.
BusinessNameLine2	Business name line 2	No	No	No	BusinessName Line2Type	String. Maximum of 75 characters allowed. No leading, trailing, adjacent spaces.

USAddressType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
AddressLine1	Address line 1.	No	No	Yes	StreetAddressT ype	String. Maximum of 35 characters allowed. No leading, trailing, adjacent spaces.
AddressLine2	Address line 2.	No	No	No	StreetAddressT ype	String. Maximum of 35 characters allowed. No leading, trailing, adjacent spaces.

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USAddressType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
City	City.	No	No	Yes	CityType	String. Maximum of 22 characters allowed. No leading, trailing, adjacent spaces.
State	State abbreviation.	No	No	Yes	StateType	String. Restricted by enumeration: AL, AK, AS, AZ, AR, CA, CO, MP, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, VI, UT, VT, VA, WA, WV, WI, WY, AA, AE, and AP.
ZIPCode	ZIP code.	No	No	Yes	ZIPCodeType	String. 5 digits plus option for 4 or 7 digits 0 through 9.

ForeignAddressType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
AddressLine1	Address line 1	No	No	Yes	StreetAddressType	String. Maximum of 35 characters allowed. No leading, trailing, adjacent spaces.
AddressLine2	Address line 2	No	No	No	StreetAddressType	String. Maximum of 35 characters allowed. No leading, trailing, adjacent spaces.
City	City	No	No	No	TextType	String. Maximum of 50 characters allowed.
ProvinceOrState	Province or state	No	No	No	TextType	String. Maximum of 17 characters allowed.
Country	Country abbreviation	No	No	Yes	CountryType	String. Restricted by enumeration: AF,AX,AL,AG,AQ,AN,AO,AV,AY,AC,AR,AM,AA,AT,AS,AU,AJ,BF,BA,FQ,BG,BB,BO,BE,BH,BN,BD,BT,BL,BK,BC,BV,BR,IO,VI,BX,BU,UV,BM,BY,CB,CM,CA,CV,CJ,CT,CD,CI,CH,KT,IP,CK,CO,CN,CF,CG,CW,CR,CS,IV,HR,CU,UC,CY,EZ,DA,DX,DJ,DO,DR,IT,EC,EG,ES,EK,ER,EN,ET,FK,FO,FM,FJ,FI,FR,FP,FS,GB,GA,GG,GM,GH,GI,GR,GL,

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ForeignAddressType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
						GJ,GQ,GT,GK,GV,PU, GY,HA,HM,VT,HO,HK, HQ,HU,IC,IN,ID,IR,IZ,EI , IS,IT, JM,JN,JA,DQ,JE,JQ , JO,KZ,KE,KQ,KR,KN, KS,KV,KU,KG,LA,LG, LE,LT,LI,LY,LS,LH,LU, MC,MK,MA,MI,MY,MV, ML,MT,IM,RM,MR,MP, MX,MQ,MD,MN,MG,MJ , MH,MO,MZ,WA,NR,BQ, NP,NL,NC,NZ,NU,NG,NI , NE,NF,CQ,NO,MU,OC, PK,PS,LQ,PM,PP,PF,PA, PE,RP,PC,PL,PO,RQ,QA, RO,RS,RW,TB,RN,WS, SM,TP,SA,SG,RI,SE,SL, SN,NN,LO,SI,BP,SO, SF, SX,OD,SP,PG,CE,SH,SC, ST,SB,VC,SU,NS,SV,WZ ,SW,SZ,SY,TW,TI,TZ,TH , TO,TL,TN,TD,TS,TU,TX, TK,TV,UG,UP,AE,UK, UY,UZ,NH,VE,VM,VQ, WQ,WF,WI,YM,ZA,ZI
PostalCode	ZIP Code	No	No	No	ForeignPostalCd	String. Maximum of 16 characters allowed.

NMAffiliatedGroupInfoType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
AffiliatedCompanyName	Company name.	No	No	No	BusinessNameLine1Type	String. Maximum of 75 characters allowed. No leading, trailing, adjacent spaces.
AffiliatedCoFein	Employer Identification Number.	No	No	No	EINType	String. 9 digits 0 through 9.
AffiliatedCoPmt	Payment amount applied to return.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed.
AffiliatedCoFranchiseTaxDue	Franchise tax due.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed.

NMCombinedGroupInfoType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description

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AffiliatedCompany Name	Company name.	No	No	No	BusinessNameLine1Type	String. Maximum of 75 characters allowed. No leading, trailing, adjacent spaces.
AffiliatedCoFein	Employer Identification Number.	No	No	No	EINType	String. 9 digits 0 through 9.
AffiliatedMember Added	Member was added to combined group.	No	No	No	CheckBoxType	String. Restricted by enumeration: X
AffiliatedMember Eliminated	Member was removed from combined group.	No	No	No	CheckBoxType	String. Restricted by enumeration: X

NMCITPmtIndicatorType						
Element Name	Description	New?	Updated?	Required?	Data Type	Data Type Description
QuarterlyPaymentIndicator	Indicates payments include estimated payments.	No	No	No	CheckBoxType	String. Restricted by enumeration: X
ExtensionPaymentIndicator	Indicates payments include extension payments.	No	No	No	CheckBoxType	String. Restricted by enumeration: X
PriorYearPaymentIndicator	Indicates payments include payments applied from prior year.	No	No	No	CheckBoxType	String. Restricted by enumeration: X

[SchCITA.xsd](#)

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/07/2018	G. Fleischmann	NMBusiness2018V0.1	Schedule CIT-A	NA

Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
SchCITA	Schedule CITA Apportionment Factors Schedule.	No	No	Yes	SchCITAType	Schedule CITA Apportionment Factors Schedule.
ChangedReporting	Change to reporting.	No	No	No	BooleanType	Boolean. True or False. 0 or 1. True if changed reporting of any class or type of allocated or apportioned income from the way it was reported in a prior taxable year.
SpecialMethodTax Year	Tax year ending date of year business submitted notification of special apportionment methods.	No	No	No	DateType	Date. YYYY-MM-DD format.
SpecialMethodElectionDate	Date business elected to use one of the special apportionment methods.	No	No	No	DateType	Date. YYYY-MM-DD format.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
SpecialMethod	Special apportionment method used.	No	No	No	NMApporSpec MethodType	String. Restricted by enumeration: Manufacturers or Headquarters.
NetTaxableIncome	NM net taxable income amount.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. From CIT1, page 2, line 9.
AllocatedIncome	Net allocated income amount.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. From CITB, column 3, line 8.
ApportionableIncome	Apportionable income amount.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. Subtract CITA, line 2 from line 1.
NMAppportionableIncome	NM apportioned income amount.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. Multiply CITA, line 3 by line 9. Transfer to CITC, line 3.
PropertyInventoryValue	Average property inventory value.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Average property inventory value for everywhere and NM.
RealPropertyValue	Average real property value.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Average real property value for everywhere and NM.
PersonalPropertyValue	Average personal property value.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Average personal property value for everywhere and NM.
RentedPropertyValue	Average rented property value.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Average rented property value for everywhere and NM.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
TotalPropertyValue	Total average value of real and tangible personal property owned or rented by the taxpayer and used during the tax period.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Total average value of real and tangible personal property owned or rented by the taxpayer and used during the tax period for everywhere and NM. Note: Required value greater than zero for Manufacturers or Headquarter election.
PropertyFactorPercentage	Property ratio.	No	Yes	Yes	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Divide NM property by everywhere property, then multiply by 100.
ConfirmPropertyValues	Confirmation that property values entered are correct	Yes	No	Yes	BooleanType	Boolean Type. Required True.
EmployeeCompensation	Total compensation of employees.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Total compensation of employees for everywhere and NM.
PayrollFactorPercentage	Payroll ratio.	No	Yes	Yes	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Divide NM payroll by everywhere payroll, then multiply by 100.
ConfirmPayrollValues	Confirmation that payroll values entered are correct	Yes	No	Yes	BooleanType	Boolean Type. Required True.
GrossReceipts	Gross receipts of sales.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Gross receipts of sales for everywhere and NM.
SalesFactorPercentage	Sales ratio.	No	Yes	Yes	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Divide NM sales by everywhere sales, then multiply by 100.
ConfirmSalesValues	Confirmation that Sales values entered are correct	Yes	No	Yes	BooleanType	Boolean Type. Required True.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
TotalFactors	Total of factors.	No	No	No	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Add CITA, lines 5, 6, 7.
CountOfFactors	Count of Factors.	Yes	No	No	NMTwoDigitType	Non-negative integer. Maximum of 2 digits allowed.
AveragePercentage	Average percentage.	No	Yes	Yes	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Divide CITA, line 8 by the number of factors used to compute line 8.

Complex types

NMApporEverywhereInStateType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
Everywhere	Everywhere amount	No	Yes	Yes	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.
StateShare	NM amount	No	Yes	Yes	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.

SchCITB.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/07/18	G. Fleischmann	NMBusiness2018V0.1	Schedule CIT-B	NA

Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
SchCITB	Schedule CIT-B Allocated Non-Business Income Taxable to Owners.	No	No	Yes	SchCITBType	Schedule CIT-B Allocated Non-Business Income Taxable to Owners.
Dividends	Non-business dividends.	No	No	No	NMAllocExpensesNNTType	Complex type, see NM Allocated Expenses Type below . Non-business dividends for gross amount, related expenses, Difference, and allocation to NM.
Interest	Non-business interest.	No	No	No	NMAllocExpensesNNTType	Complex type, see NM Allocated Expenses Type below . Non-business interest for gross amount, related expenses, Difference, and allocation to NM.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
Rents	Non-business rents.	No	No	No	NMAllocNonBusinessType	Complex type, see NM Allocated Non-Business Type . Non-business rents for gross amount, related expenses, Difference, and allocation to NM.
Royalties	Non-business royalties.	No	No	No	NMAllocExpensesNNTType	Complex type, see NM Allocated Expenses Type below . Non-business royalties for gross amount, related expenses, Difference, and allocation to NM.
SaleOfAssets	Sale of non-business assets.	No	No	No	NMAllocNonBusinessType	Complex type, see NM Allocated Non-Business Type below . Sale of non-business assets for gross amount, related expenses, Difference, and allocation to NM.
PartnershipIncome	Non-business partnership income.	No	No	No	NMAllocNonBusinessType	Complex type, see NM Allocated Non-Business Type below . Non-business partnership income for gross amount, related expenses, Difference, and allocation to NM.
OtherIncome	Other non-business income.	No	No	No	NMAllocNonBusinessType	Complex type, see NM Allocated Non-Business Type below . Other non-business income for gross amount, related expenses, Difference, and allocation to NM.
TotalAllocatedIncome	Net allocated income.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed. Add difference, lines 1 through 7. Transfer to CITA, line 2.
TotalNMAllocatedIncome	NM allocated income.	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed. Add allocation the NM, lines 1 through line 7. Transfer to CITC, line 2.

Complex types

NMAllocExpensesNNTType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
GrossAmount	Gross amount	No	No	No	USAmountNNTType	Non-negative integer. Maximum of 15 digits allowed.

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NMAllocExpensesNNType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
RelatedExpenses	Related expenses	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.
NetAmount	Net Amount	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.
AllocToState	New Mexico amount.	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.

NMAllocNonBusinessType						
Element Name	Description	New?	Updated?	Required?	Data Type	Data Type Description
GrossAmount	Gross amount	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed.
RelatedExpenses	Related expenses	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed.
NetAmount	Net Amount	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed.
AllocToState	New Mexico amount	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed.

SchCITC.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/07/2018	G. Fleischmann	NMBusiness2018V0.1	Schedule CIT-C	NA

Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
SchCITC	Schedule CITC Computation of New Mexico Percentage.	No	No	Yes	SchCITCType	Schedule CITC Computation of New Mexico Percentage.
NetTaxableIncome	NM net taxable income.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. From CIT1, line 9.
TotalNMAllocatedIncome	NM allocated income.	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed. From CITB, line 9.
NMApportionableIncome	NM apportioned income.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. From CITA, line 4.
Subtotal	Subtotal NM allocated and apportioned income.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. Add CITC, lines 2 and 3.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
NMPercentage	NM percentage.	No	No	No	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Divide CITC, line 4 by line 1, then multiply by 100. Transfer to CIT1, page 2, line 11.

SchCITCR.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/07/2018	G. Fleischmann	NMBusiness2018V0.1	Schedule CIT-CR	NA

Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
SchCITCR	Schedule CITCR Tax Credits.	No	No	Yes	SchCITCRType	Schedule CITCR Tax Credits.
CreditDetails	A single claimed credit.	No	No	Yes	NMClaimedRefundedCreditType	Complex type, see NM Claimed Refunded Credit Type below.
TotalApplied	Total Applied.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed.
TotalRefunded	Total Refundable credits.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed.

Complex types

NMClaimedRefundedCreditType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
CreditType	Credit type.	No	No	Yes	String20Type	String. Maximum of 20 characters allowed. From the codes listed on CITCR.
ApprovalNumber	Certificate number from regulating agency	No	No	No	String20Type	String. Maximum of 20 characters allowed.
ClaimedAmount	Amount being applied.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed.
RefundedAmount	Amount to be refunded.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed.

SchCITD.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/07/2018	G. Fleischmann	NMBusiness2018V0.1	Schedule CIT-D	NA

Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
SchCITD	Schedule CITD New Mexico Foreign Dividend Deduction Schedule.	No	No	Yes	SchCITDType	Schedule CITD New Mexico Foreign Dividend Deduction Schedule.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
ForeignDividendGrossUp	Foreign dividend gross-up. From federal Form 1120, Schedule C.	No	No	Yes	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
IncomeLessThan20Percent	70% of dividends and Subpart F income received from less than 20% owned foreign corporations. From federal Form 1120, Schedule C.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
Income20To80Percent	80% of dividends and Subpart F income received from less than 20% to less than 80% owned foreign corporations. From federal Form 1120, Schedule C.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
Income80PercentOrMore	100% of dividends and Subpart F income received from less than 80% or more owned foreign corporations. From federal Form 1120, Schedule C.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
ForeignDividends	Total NM foreign dividend deduction.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Add CITD, lines 1 through 4. Transfer to CIT1, page 2, line 8.

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Appendix D: S-Corp Income Tax State Schema Layouts with Changes

Schema Group: MEFSCOR

Schema Year: 2018

*NOTE: Changes in current Tax Year versus new Tax Year are indicated in **dark red font** on the schema layout tables.*

FormSCorp.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/07/2018	G. Fleischman	NMBusiness2018V0.1	Form SCorp	NA

Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
FormSCorp	Form SCorp, S Corp Income and Franchise Tax Return.	No	No	Yes	FormSCorpType	Form SCorp, S Corp Income and Franchise Tax Return.
StateOnlyReturn	Indicate if the return filed is a state only return.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
ReturnSource		No	No	Yes	String	String. Maximum length of 1. The value is "M".
SoftwareProduct Code	A number assigned by NM TRD to indicate the product producing the electronic return data. It is the two-digit, zero-padded software id number (PP) in the 7th position of the NM software product identifier. The identifier has the form NNNN-PP where NNNN is the NACTP-assigned vendor number and the PP is the NM-assigned product identifier.	No	No	Yes	String10Type	String. Maximum length of 2.
StateTaxIDNumber	NM CRS ID No. of the business.	No	No	No	NMCRSIDType	String. 11 digits 0 through 9.
NAICSCode	The NAICS Code of the business	No	No	Yes	NMNAICSType	Positive Integer. 6 digits 0 through 9.
ExtendedDueDate	Due date if extension received.	No	No	No	DateType	Date. YYYY-MM-DD format.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
OrganizedState	State of organization.	No	No	No	StateType	String. Restricted by enumeration: AL, AK, AS, AZ, AR, CA, CO, MP, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, VI, UT, VT, VA, WA, WV, WI, WY, AA, AE, and AP.
OrganizedDate	Date the organization was formed.	No	No	No	DateType	Date. YYYY-MM-DD format.
BusinessBeginDate	Date began business in NM.	No	No	No	DateType	Date. YYYY-MM-DD format.
BusinessEndDate	Date terminated business in NM.	No	No	No	DateType	Date. YYYY-MM-DD format.
RegisteredAgent	Name and address of registered agent in NM.	No	No	No	NMNameAndAddressType	Person or business name; US or foreign address; Complex type, see NM Name and Address Type below.
Immune	Indicates PL 86-272 for tax year, meaning activities immune from NM corporate income tax.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
TaxableIncome	Taxable income.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. From SCORPC, line 4, column 1.
TaxOnTaxableIncome	Tax.	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed. From Tax Rate Table in the instructions.
StatePercentage	NM percentage.	No	No	No	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Percentage from SCORPC, line 5 or 100%.
TaxAfterStatePercentage	NM income tax.	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed. Multiply SCORP, line 2 by line 3.
TotalCredits	Total tax credits applied against NM income tax.	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed. From SCORPCR, line A. *Attach schedule SCORPCR.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
TaxAfterCredits	NM Income tax after tax credits applied.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Subtract SCORP, line 5 from line 4.
FranchiseTax	Franchise tax.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Tax is \$50 per corporation.
IncomeAndFranchiseTax	Total income and franchise tax.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Add SCORP, lines 6 and 7.
ApplyToNextTaxYear	Refunds received and overpayments from this tax year applied to next tax year from original return.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Amended returns only.
TaxSubtotal	Tax subtotal.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Add SCORP, lines 8 and 9.
PaymentTypes	Indicates payment types for payments made.	No	No	No	NMSCorpPmtIndicatorType	Complex type, see NM SCORP Payment Indicator Type below.
Payments	Total of all payments.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
TaxWithheldOGP	NM tax withheld from oil and gas proceeds	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
TaxWithheldPTE	NM tax withheld from pass-through-entities	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
WithholdingsPassedToOwners	Total amount of Oil/Gas and PTE withholding that is passed on to owner(s) of the SCORP.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
TotalPaymentsAndWithholdings	Total payments and withholdings.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Add CIT1, lines 11, 12, and 13, then subtract line 14.
TaxDue	Amount of tax due.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. If line 10 is greater than line 15, enter the difference here.
LatePenaltyAmt	Amount of penalty due.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
InterestDue	Amount of interest due.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
TotalTaxPenaltyInterestDue	Total tax, penalty and interest due.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Add CIT1, lines 16, 17 and 18.
Overpayment	Amount of overpayment.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. If line 15 is greater than line 10, enter the difference here.
OverpaymentCreditedNxtYr	Amount of overpayment to be applied to next year's return.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Cannot exceed SCORP, line 20.
OverpaymentRefunded	Amount of overpayment to be refunded.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Subtract SCORP, line 20a from line 20.
RefundableCredits	From Schedule SCORP, Line B.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. *Attach schedule SCORPCR.
TotalRefund	Total refund of overpaid tax including refundable credit.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Add CIT1, line 20b to line 21.
PaidPreparerCRSID	NM CRS ID of the paid tax preparer.	No	No	No	NMCRSIDType	String. 11 digits 0 through 9.

Complex types

NMNameAndAddressType						
Element Name	Element Description	New?	Updated?	Required	Data Type	Data Type Description
PersonName	Name of person	No	No	No	BusinessNameLine1Type *Choice	String. Maximum of 75 characters allowed. No leading, trailing, adjacent spaces.
BusinessName	Name of business	No	No	No	BusinessNameType *Choice	Complex type, see Business Name Type below.
AddressInUS	Domestic address.	No	No	No	USAddressType *Choice	Complex type, see US Address Type below.
AddressInForeign	Foreign address	No	No	No	ForeignAddressType *Choice	Complex type, see Foreign Address Type below.

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BusinessNameType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
BusinessNameLine1	Business name line 1	No	No	Yes	BusinessNameLine1Type	String. Maximum of 75 characters allowed. No leading, trailing, adjacent spaces.
BusinessNameLine2	Business name line 2	No	No	No	BusinessNameLine2Type	String. Maximum of 75 characters allowed. No leading, trailing, adjacent spaces.

USAddressType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
AddressLine1	Address line 1.	No	No	Yes	StreetAddressType	String. Maximum of 35 characters allowed. No leading, trailing, adjacent spaces.
AddressLine2	Address line 2.	No	No	No	StreetAddressType	String. Maximum of 35 characters allowed. No leading, trailing, adjacent spaces.
City	City.	No	No	Yes	CityType	String. Maximum of 22 characters allowed. No leading, trailing, adjacent spaces.
State	State abbreviation.	No	No	Yes	StateType	String. Restricted by enumeration: AL, AK, AS, AZ, AR, CA, CO, MP, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, VI, UT, VT, VA, WA, WV, WI, WY, AA, AE, and AP.
ZIPCode	ZIP code.	No	No	Yes	ZIPCodeType	String. 5 digits plus option for 4 or 7 digits 0 through 9.

ForeignAddressType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
AddressLine1	Address line 1	No	No	Yes	StreetAddressType	String. Maximum of 35 characters allowed. No leading, trailing, adjacent spaces.
AddressLine2	Address line 2	No	No	No	StreetAddressType	String. Maximum of 35 characters allowed. No leading, trailing, adjacent spaces.

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ForeignAddressType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
City	City	No	No	No	TextType	String. Maximum of 50 characters allowed.
ProvinceOrState	Province or state	No	No	No	TextType	String. Maximum of 17 characters allowed.
Country	Country abbreviation	No	No	Yes	CountryType	String. Restricted by enumeration: AF,AX,AL, AG,AQ,AN,AO,AV,AY, AC,AR,AM,AA,AT, AS, AU,AJ,BF,BA,FQ,BG,BB ,BO,BE,BH,BN,BD,BT, BL,BK,BC,BV,BR,IO,VI, BX,BU,UV,BM,BY,CB, CM,CA,CV,CJ,CT,CD,CI, CH,KT,IP,CK,CO,CN,CF, CG,CW,CR,CS,IV,HR, CU,UC,CY,EZ,DA,DX, DJ,DO,DR,IT,EC,EG,ES, EK,ER,EN,ET,FK,FO,FM , FJ,FI,FR,FP,FS,GB,GA, GG,GM,GH,GI,GR,GL, GJ,GQ,GT,GK,GV,PU, GY,HA,HM,VT,HO,HK, HQ,HU,IC,IN,ID,IR,IZ,EI , IS,IT,JM,JN,JA,DQ,JE,JQ , JO,KZ,KE,KQ,KR,KN, KS,KV,KU,KG,LA,LG, LE,LT,LI,LY,LS,LH,LU, MC,MK,MA,MI,MY,MV, ML,MT,IM,RM,MR,MP, MX,MQ,MD,MN,MG,MJ , MH,MO,MZ,WA,NR,BQ, NP,NL,NC,NZ,NU,NG,NI , NE,NF,CQ,NO,MU,OC, PK,PS,LQ,PM,PP,PF,PA, PE,RP,PC,PL,PO,RQ,QA, RO,RS,RW,TB,RN,WS, SM,TP,SA,SG,RI,SE,SL, SN,NN,LO,SI,BP,SO, SF, SX,OD,SP,PG,CE,SH,SC, ST,SB,VC,SU,NS,SV,WZ ,SW,SZ,SY,TW,TL,TZ,TH , TO,TL,TN,TD,TS,TU,TX, TK,TV,UG,UP,AE,UK, UY,UZ,NH,VE,VM,VQ, WQ,WF,WI,YM,ZA,ZI
PostalCode	ZIP Code	No	No	No	ForeignPostalCd	String. Maximum of 16 characters allowed.

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NMSCorpPmtIndicatorType						
Element Name	Description	New?	Updated?	Required?	Data Type	Data Type Description
EstimatedPaymentIndicator	Indicates payments include estimated payments.	No	No	No	CheckboxType	String. Restricted by enumeration: X
ExtensionPaymentIndicator	Indicates payments include extension payments.	No	No	No	CheckboxType	String. Restricted by enumeration: X
PriorYearPaymentIndicator	Indicates payments include payments applied from prior year.	No	No	No	CheckboxType	String. Restricted by enumeration: X

SchSCorp1.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/07/2018	G. Fleischman	NMBusiness2018V0.1	Schedule SCorp-1	NA

Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type description
SchSCorp1	Schedule SCorp1 Income Taxable to Owners.	No	No	Yes	SchSCorp1Type	Schedule SCorp1 Income Taxable to Owners.
OrdinaryIncomeOrLoss	Ordinary income or loss from federal form 1120S, Schedule K.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed.
OtherIncomeOrLoss	Other income or loss from federal form 1120S, Schedule K.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed.
MunicipalBondInterest	Interest income from non-NM municipal bonds.	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.
Subtotal	Subtotal.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. Add SCORP1, lines 1, 2 and 3.
USGovtFedTaxe dBondInterest	Interest income from US government obligations or federally taxed NM bonds.	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.
ScheduleKDEDuctions	Allowable deductions from federal form 1120S, Schedule K	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.
AllocatedIncome	Total allocated income.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. From SCORPB, column 1, line 8.
ApportionableIncome	Apportionable income.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. Subtract SCORP, lines 4, 6 and 7 from line 4.
NewMexicoPercentage	NM percentage.	No	No	No	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. From SCORPA, line 5.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type description
NewMexicoApportionableIncome	NM Apportionable income.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. Multiply SCORP1, line 8 by line 9
NewMexicoAllocatedIncome	NM Allocated income.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. From SCORPB, column 2, line 9.
NewMexicoTaxableIncome	NM taxable income.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. Add SCORP1, lines 10 and 11. Transfer to RPD41367, line 1.

SchSCorpA.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/07/2018	G. Fleischman	NMBusiness2018V0.1	Schedule SCorp-A	NA

Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
SchSCorpA	Schedule SCorpA Apportionment Factors Schedule.	No	No	Yes	SchSCorpAType	Schedule SCorpA Apportionment Factors Schedule.
PropertyInventoryValue	Average property inventory value.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Average property inventory value for everywhere and NM.
RealPropertyValue	Average real property value.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Average real property value for everywhere and NM.
PersonalPropertyValue	Average personal property value.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Average personal property value for everywhere and NM.
RentedPropertyValue	Average rented property value.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Average rented property value for everywhere and NM.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
TotalPropertyValue	Total average value of real and tangible personal property owned or rented by the taxpayer and used during the tax period.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Total average value of real and tangible personal property owned or rented by the taxpayer and used during the tax period for everywhere and NM. Note: Required value greater than zero for Manufacturers or Headquarter election.
PropertyFactorPercentage	Property ratio.	No	Yes	Yes	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Divide NM property by everywhere property, then multiply by 100.
ConfirmPropertyValues	Confirmation that property values entered are correct	Yes	No	Yes	BooleanType	Boolean Type. Required True.
EmployeeCompensation	Total compensation of employees.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Total compensation of employees for everywhere and NM. Note: Required value greater than zero for Manufacturers or Headquarter election.
PayrollFactorPercentage	Payroll ratio.	No	Yes	Yes	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Divide NM payroll by everywhere payroll, then multiply by 100.
ConfirmPayrollValues	Confirmation that payroll values entered are correct	Yes	Yes	Yes	BooleanType	Boolean Type. Required True
GrossReceipts	Gross receipts of sales.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Gross receipts of sales for everywhere and NM. Note: Required value greater than zero for Manufacturers or Headquarter election.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
SalesFactorPercentage	Sales ratio.	No	Yes	Yes	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Divide NM sales by everywhere sales, then multiply by 100.
ConfirmSalesValues	Confirm that sales values entered are correct	Yes	No	Yes	BooleanType	Boolean Type. Required True.
CountOfFactors	Count of Factors.	No	No	No	NMTwoDigitType	Non-negative integer. Maximum of 2 digits allowed.
TotalFactors	Total of factors.	No	Yes	Yes	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Add SCORPA, lines 1, 2, 3.
SpecialMethodTaxYear	Tax year ending date of year business submitted notification of special apportionment methods.	No	No	No	DateType	Date. YYYY-MM-DD format.
SpecialMethodElectionDate	Date business elected to use one of the special apportionment methods.	No	No	No	DateType	Date. YYYY-MM-DD format.
SpecialMethod	Special apportionment method used.	No	No	No	NMApporSpecMethodType	String. Restricted by enumeration: Manufacturers or Headquarters.
AveragePercentage	Average percentage.	No	Yes	Yes	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Divide SCORPA, line 4 by the number of factors used to compute line 4. Transfer to SCORP1, line 9.

Complex types

NMApporEverywhereInStateType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
Everywhere	Everywhere amount	No	Yes	Yes	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.
StateShare	NM amount	No	Yes	Yes	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.

SchSCorpB.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?

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09/07/2018	G. Fleischman	NMBusiness2018V0.1	Schedule SCorp-B	NA
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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
SchSCorpB	Schedule SCorp-B Allocated Non-Business Income Taxable to Owners.	No	No	Yes	SchSCorpBType	Schedule SCorp-B Allocated Non-Business Income Taxable to Owners.
Dividends	Non-business dividends.	No	No	No	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Non-business dividends for everywhere and allocation to NM.
Interest	Non-business interest.	No	No	No	NMAllocEverywhereInStateType	Complex type, see NM Allocated Everywhere in State Type below . Non-business interest for everywhere and allocation to NM.
Rents	Non-business rents.	No	No	No	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Non-business rents for everywhere and allocation to NM.
Royalties	Non-business royalties.	No	No	No	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Non-business royalties for everywhere and allocation to NM.
SaleOfAssets	Sale of non-business assets.	No	No	No	NMAllocEverywhereInStateType	Complex type, see NM Allocation Everywhere in State Type below . Sale of non-business assets for everywhere and allocation to NM.
PartnershipIncome	Non-business partnership income.	No	No	No	NMAllocEverywhereInStateType	Complex type, see NM Allocation Everywhere in State Type below . Non-business partnership income for everywhere and allocation to NM.
OtherIncome	Other non-business income.	No	No	No	NMAllocEverywhereInStateType	Complex type, see NM Allocation Everywhere in State Type below . Other non-business income for everywhere and allocation to NM.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
TotalAllocatedIncome	Net allocated income.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. Add everywhere, lines 1 through 7. Transfer to SCORP1, line 7.
TotalNMAllocatedIncome	NM allocated income.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. Add NM, lines 1 through 7. Transfer to SCORP1, line 11.

Complex types

NMApporEverywhereInStateType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
Everywhere	Everywhere amount	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.
StateShare	NM amount	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.

NMAllocEverywhereInStateType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
Everywhere	Everywhere amount	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.
StateShare	NM amount	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.

SchSCorpC.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/07/18	G. Fleischman	NMBusiness2018V0.1	Schedule SCorp-C	NA

Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
SchSCorpC	Schedule SCorpC Allocated and Apportioned Income Taxed to S Corporations.	No	No	Yes	SchSCorpCType	Schedule SCorpC Allocated and Apportioned Income Taxed to S Corporations.
CapitalGains	Capital gains.	No	No	No	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Capital gains from Federal Form 1120S for everywhere and NM.

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PassiveIncome	Passive income.	No	No	No	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Passive income from worksheet for line 22a for Federal form 1120S for everywhere and NM.
RecognizedBuiltInGain	Recognized built-in gain.	No	No	No	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Recognized built-in gain from federal form 1120S, Schedule D for everywhere and NM
Total	Total.	No	No	No	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Add SCORPC lines 1, 2 and 3 for everywhere and NM.
NewMexicoPercentage	NM percentage.	No	No	No	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Divide SCORPC NM line 4 by everywhere line 4, then multiply by 100. Transfer to SCORP1, line 3.

Complex types

NMApporEverywhereInStateType						
Element Name	Element Description	New ?	Updated ?	Required?	Data Type	Data Type Description
Everywhere	Everywhere amount	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.
StateShare	NM amount	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.

SchSCorpCR.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/07/2018	G. Fleischman	NMBusiness2018V0.1	Schedule SCorp-CR	NA

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
SchSCorpCR	Schedule SCorpCR Tax Credits.	No	No	Yes	SchSCorpCRT ype	Schedule SCorpCR Tax Credits.
CreditDetails	A single claimed credit.	No	No	Yes	NMClaimedRe fundedCreditTy pe	Complex type, see NM Claimed Refunded Credit Type below.
TotalApplied	Total Applied.	No	No	No	USAmountTyp e	Integer. Maximum of 15 digits allowed.
TotalRefunded	Total Refundable credits.	No	No	No	USAmountTyp e	Integer. Maximum of 15 digits allowed.

Complex types

NMClaimedRefundedCreditType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
CreditType	Credit type.	No	No	Yes	String20Type	String. Maximum of 20 characters allowed. From the codes listed on CITCR.
ApprovalNumber	Certificate number from regulating agency	No	No	No	String20Type	String. Maximum of 20 characters allowed.
ClaimedAmount	Amount being applied.	No	No	No	USAmountTyp e	Integer. Maximum of 15 digits allowed.
RefundedAmount	Amount to be refunded.	No	No	No	USAmountTyp e	Integer. Maximum of 15 digits allowed.

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Appendix E: Pass Through Entity Income Tax State Schema Layouts with Changes

Schema Group: MEFPTE1

Schema Year: 2018

*NOTE: Changes in current Tax Year versus new Tax Year are indicated in **dark red font** on the schema layout tables.*

FormPTE1.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/20/2018	K. Roberts	NMBusiness2018V0.1	Form PTE-1	NA

Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
FormPTE1	Form PTE1, NM Information Return for Pass-Through Entities.	No	No	Yes	FormPTE1Type	Form PTE1, NM Information Return for Pass-Through Entities.
StateOnlyReturn	Indicate if the return filed is a state only return.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
ReturnSource		No	No	Yes	String	String. Maximum length of 1. The value is "M".
SoftwareProductCode	A number assigned by NM TRD to indicate the product producing the electronic return data. It is the two-digit, zero-padded software id number (PP) in the 7th position of the NM software product identifier. The identifier has the form NNNN-PP where NNNN is the NACTP-assigned vendor number and the PP is the NM-assigned product identifier.	No	No	Yes	String10Type	String. Maximum length of 2.
StateTaxIDNumber	NM CRS ID No. of the business.	No	No	No	NMCRSIDType	String. 11 digits 0 through 9.
NAICSCode	The NAICS Code of the business	No	No	Yes	NMNAICSType	Positive Integer. 6 digits 0 through 9.
ExtendedDueDate	Due date if extension received.	No	No	No	DateType	Date. YYYY-MM-DD format.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
OrganizedState	State of organization.	No	No	No	StateType	String. Restricted by enumeration: AL, AK, AS, AZ, AR, CA, CO, MP, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, VI, UT, VT, VA, WA, WV, WI, WY, AA, AE, and AP.
OrganizedDate	The date the organization was formed.	No	No	No	DateType	Date. YYYY-MM-DD format.
BusinessBeginDate	The date the business started in NM.	No	No	No	DateType	Date. YYYY-MM-DD format.
BusinessEndDate	The date business was terminated in NM.	No	No	No	DateType	Date. YYYY-MM-DD format.
TaxWithheldOGP	NM tax withheld from oil and gas proceeds	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. *Attach 1099MISC or RPD41285.
TaxWithheldPTE	NM tax withheld from pass-through-entities	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. *Attach 1099MISC or RPD41359.
SubtotalTaxWithheldPTE	Amounts from tax withheld by the PTE, passed to owners.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. *Attach RPD41367.
Subtotal	Subtotal amount.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Add lines 1 and 2 and subtract line 3.
Overpayment	Refund of overpayment of tax withheld.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. *Attach RPD41373.
OrdinaryIncome	Ordinary income (loss) from Federal form 1065, Schedule K.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed.
OtherIncome	Other income (loss) from Federal form 1065, Schedule K.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed.
BondInterest	Interest income form municipal bonds, excluding NM bonds.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
SubtotalTaxableIncome	Subtotal of taxable.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. Add PTE1, lines 6, 7, and 8.
GovBondInterest	Interest from US government obligations or federally taxed NM bonds.	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.
DeductionsScheduleK	The allowable deductions form Schedule K	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.
AllocatedIncomePTEB	Allocated income.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. From PTEB, column 1, line 8.
SubtotalApportionableIncome	Apportionable income.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. Add PTE1, lines 10, 11, and 12, then subtract from line 9.
ApportionmentPercentage	Average NM percentage.	No	No	No	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. From PTEA, line 5.
SubtotalNMApportionableIncome	NM apportionable Income.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. Multiply PTE1, line 13 by line 14.
TotalNMAllocatedIncome	Total NM allocated income.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. From PTEB, column 2, line 9.
TotalNMNetIncome	NM total net income	No	No	Yes	USAmountType	Integer. Maximum of 15 digits allowed. Add PTE1, lines 15 and 16.
FilmCredit	Approved NM film tax credit.	No	No	No	NMRefUSAmountNNType	Non-negative integer. Maximum of 15 digits allowed. *Attach RPD41228.
PaidPreparerCRSID	NM CRS ID of the paid tax preparer.	No	No	No	NMCRSIDType	String. 11 digits 0 through 9.

SchPTEA.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/20/2018	K. Roberts	NMBusiness2018V0.1	Schedule PTE-A	NA

Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
SchPTEA	Schedule PTE-A Allocation and Apportionment of Income.	No	No	Yes	SchPTEAType	Schedule PTE-A Allocation and Apportionment of Income.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
PropertyInventory Value	Average property inventory value.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Average property inventory value for everywhere and NM.
RealPropertyValue	Average real property value.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Average real property value for everywhere and NM.
PersonalProperty Value	Average personal property value.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Average personal property value for everywhere and NM.
RentedPropertyValue	Average rented property value.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Average rented property value for everywhere and NM.
TotalPropertyValue	Total average value of real and tangible personal property owned or rented by the taxpayer and used during the tax period.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Total average value of real and tangible personal property owned or rented by the taxpayer and used during the tax period for everywhere and NM. Note: Required value greater than zero for Manufacturers or Headquarter election.
PropertyFactorPercentage	Property ratio.	No	Yes	Yes	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Divide NM property by everywhere property, then multiply by 100.
ConfirmPropertyFactor	Confirm property factor values.	Yes	No	Yes	BooleanType	Boolean. True is only answer allowed.
EmployeeCompensation	Total compensation of employees.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Total compensation of employees for everywhere and NM. Note: Required value greater than zero for Manufacturers or Headquarter election.

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Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
PayrollFactorPercentage	Payroll ratio.	No	Yes	Yes	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Divide NM payroll by everywhere payroll, then multiply by 100.
ConfirmPayrollFactor	Confirm payroll factor values.	Yes	No	Yes	BooleanType	Boolean. True is only answer allowed.
GrossReceipts	Gross receipts of sales.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Gross receipts of sales for everywhere and NM. Note: Required value greater than zero for Manufacturers or Headquarter election.
SalesFactorPercentage	Sales ratio.	No	Yes	Yes	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Divide NM sales by everywhere sales, then multiply by 100.
ConfirmSalesFactor	Confirm sales factor values.	Yes	No	Yes	BooleanType	Boolean. True is only answer allowed.
TotalFactors	Total of factors.	No	Yes	Yes	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Add PTEA, lines 1, 2, 3.
CountOfFactors	Count of Factors.	No	No	No	NMTwoDigitType	Non-negative integer. Maximum of 2 digits allowed.
SpecialMethodTaxYear	Tax year ending date of year business submitted notification of special apportionment methods.	No	No	No	DateType	Date. YYYY-MM-DD format.
SpecialMethodElectionDate	Date business elected to use one of the special apportionment methods.	No	No	No	DateType	Date. YYYY-MM-DD format.
SpecialMethod	Special apportionment method used.	Yes	No	No	NMApporSpecMethodType	String. Restricted by enumeration: Manufacturers or Headquarters.
AveragePercentage	Average percentage.	No	Yes	Yes	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Divide PTEA, line 4 by the number of factors used to compute line 4. Transfer to PTE, line 14.

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Complex types

NMApporEverywhereInStateType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
Everywhere	Everywhere amount	No	Yes	Yes	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
StateShare	NM amount	No	Yes	Yes	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.

SchPTEB.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/20/2018	K. Roberts	NMBusiness2018V0.1	Schedule PTE-B	NA

Element Name	Description	New?	Updated?	Required?	Data Type	Data Type description
SchPTEB	Schedule PTE-B Allocated Non-Business Income Taxable to Owners.	No	No	Yes	SchPTEAType	Schedule PTE-B Allocated Non-Business Income Taxable to Owners.
Dividends	Non-business dividends.	No	No	No	NMApporEverywhereInStateType	Complex type. See NM Apportionment Everywhere in State Type below. Non-business dividends for everywhere and allocation to NM.
Interest	Non-business interest.	No	No	No	NMApporEverywhereInStateType	Complex type. See NM Apportionment Everywhere in State Type below. Non-business interest for everywhere and allocation to NM.
Rent	Non-business rents.	No	No	No	NMAllocEverywhereInStateType	Complex type. See NM Allocation Everywhere in State Type below. Non-business rents for everywhere and allocation to NM.
Royalties	Non-business royalties.	No	No	No	NMApporEverywhereInStateType	Complex type. See NM Apportionment Everywhere in State Type below. Non-business royalties for everywhere and allocation to NM.
SaleOfAssets	Sale of non-business assets.	No	No	No	NMAllocEverywhereInStateType	Complex type. See NM Allocation Everywhere in State Type below. Sale of non-business assets for everywhere and allocation to NM.

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Element Name	Description	New?	Updated?	Required?	Data Type	Data Type description
PartnershipIncome	Non-business partnership income.	No	No	No	NMAllocEverywhereInStateType	Complex type. See NM Allocation Everywhere in State Type below . Non-business partnership income for everywhere and allocation to NM.
OtherIncome	Other non-business income.	No	No	No	NMAllocEverywhereInStateType	Complex type. See NM Allocation Everywhere in State Type below . Other non-business income for everywhere and allocation to NM.
TotalAllocatedIncome	Total allocated income	No	No	Yes	USAmountType	Integer. Maximum of 15 digits allowed. Add everywhere, lines 1 through 7. Transfer to PTE, line 12.
TotalNMAllocatedIncome	Total New Mexico allocated income	No	No	Yes	USAmountType	Integer. Maximum of 15 digits allowed. Add NM, lines 1 through 7. Transfer to PTE, line 16.

Complex types

NMAllocEverywhereInStateType						
Element Name	Element Description	New ?	Updated ?	Required?	Data Type	Data Type Description
Everywhere	Everywhere amount	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.
StateShare	NM amount	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.

NMApporEverywhereInStateType						
Element Name	Element Description	New ?	Updated ?	Required?	Data Type	Data Type Description
Everywhere	Everywhere amount	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.
StateShare	NM amount	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.

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Appendix F: Fiduciary Income Tax State Schema Layouts with Changes

Schema Group: MEFFID1

Schema Year: 2018

*NOTE: Changes in current Tax Year versus new Tax Year are indicated in **dark red font** on the schema layout tables.*

FormFID1.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/20/2018	K. Roberts	NMEstateTrust2018V0.1	Form FID1	NA

Element Name	Element Description	New?	Updated?	Required	Data Type	Data Type Description
FormFID1	Form FID1, Fiduciary Income Tax Return	No	No	Yes	FormFID1Type	Form FID1, Fiduciary Income Tax Return.
StateOnlyReturn	Indicates if the return filed is a state only return.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
ReturnSource		No	No	Yes	String	String. Maximum length of 1. The value is "M".
SoftwareProductCode	A number assigned by NM TRD to indicate the product producing the electronic return data. It is the two-digit, zero-padded software id number (PP) in the 7th position of the NM software product identifier. The identifier has the form NNNN-PP where NNNN is the NACTP-assigned vendor number and the PP is the NM-assigned product identifier.	No	No	Yes	String10Type	String. Maximum length of 2.
CreatedDate	Date trust or estate created	No	No	Yes	DateType	Date. YYYY-MM-DD format.
LiquidationDate	Indicates a final fiduciary return, liquidation or distribution date.	No	No	No	DateType	Date. YYYY-MM-DD format.
FederalTaxIncomeAdjusted	Indicates an adjustment to the federal taxable income not yet reported to NM.	No	No	Yes	BooleanType	Boolean. True or False. 0 or 1. If yes, submit an amended return.
PenaltySpecialCalcMethod	Indicates whether a special method is allowed to be used to compute penalty on underpayment of estimated tax.	No	No	No	IntegerNNTYPE	Non-negative integer. Value is 1, 2, 3, 4, or 5. *Attach schedule RPD41272.

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Element Name	Element Description	New?	Updated?	Required	Data Type	Data Type Description
CalendarYear	Indicates if using the current filing calendar year. Otherwise, assumed to be fiscal.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
EstateTrustType	Estate or Trust type.	No	Yes	Yes	NMFIDReturnTrustType	String. Restricted by enumeration: SimpleTrust, ComplexTrust, GrnatorTrust, Estate
NMResident	NM resident estate or trust.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
Extended	Information to support a Federal or state extension for this return.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
ExtendedDueDate	Due date if extension received.	No	No	No	DateType	Date. YYYY-MM-DD format.
TaxableIncome	Taxable income.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. From CIT1, line 9.
TaxableIncome641c	From Federal taxable income Section 641(c).	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. From CIT1, line 9.
AdditionsToFAGI1	Additions to Federal income.	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed. From FID-1, page 2, line 3.
FedDeductions	Deductions.	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed. From FID-1, page 2, line 7.
StateTaxableIncome	NM taxable income.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. From CIT1, line 9. Add FID1, lines 1 and 2, then subtract line 3.
TaxOnTaxableInc	Tax.	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed. From Tax Rate Table in the instructions.
StatePercentage	NM percentage of income.	No	No	No	Dec999Type	Decimal with 11 total digits and 8 fractional digits allowed. From FIDB, Schedule 1, line 16.
TaxAfterStatePercentage	NM income tax.	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed. Multiply FID1, line 5 by line 6 if using a FIDB, otherwise just line 5.
TaxOnLumpSumDistributions	Tax on lump sum distributions.	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed. From worksheet in instructions.

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Element Name	Element Description	New?	Updated?	Required	Data Type	Data Type Description
TotalTax	Total tax.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Add FID1, lines 7 and 8.
CrForTaxPaidOtherStates	Credit for taxes paid to another state.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. From worksheet in instructions. *Attach copy of other state return.
TotalCredits	Non-refundable credits.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. From Schedule FIDR, Line A.
TaxAfterCredits	Net NM income tax.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Subtract total of FID1, lines 10 and 11 from line 9.
PaymentTypes	Indicates payment types for payments made.	No	No	No	NMFIDPmtIndicatorType	Complex type, see <u>NM Payment Indicator Type</u> below.
Payments	Total of all payments.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
OtherTaxWithheld	Income tax withheld not included on lines 15 or 16.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. * Attach annual statements.
TaxWithheldOGP	NM tax withheld from oil and gas proceeds.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. *Attach 1099-Misc or RPD41285.
TaxWithheldPTE	NM tax withheld from pass-through-entities.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. *Attach 1099-Misc or RPD41359.
WithholdingsPassedThru	Income tax withheld passed to beneficiaries.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. From FIDD.
TotalPaymentsAndWithholdings	Total payments and tax withheld.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Subtract FID1, line 17 from the sum of lines 13 through 16.
TaxDue	Tax due.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. If FID1, line 12 is greater than line 18, then line 12 minus line 18.

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Element Name	Element Description	New?	Updated?	Required	Data Type	Data Type Description
LatePenaltyAmt	Late filing penalty if applicable.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
InterestDue	Late payment interest if applicable.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
TotalTaxPenaltyInterestDue	Total amount due.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Add FID1, lines 19, 20 and 21.
Overpayment	Overpayment.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. If FID1, line 18 is greater than line 12, then line 18 minus line 12.
OverpaymentCreditedNxtYr	Amount of overpayment to be applied to next year's return.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
OverpaymentRefunded	Amount of overpayment to be refunded.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. FID1, line 23 minus line 23a.
RefundableCredits	Refundable credits.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. From FIDCR, line B. *Attach FIDCR
TotalRefund	Total refund of overpaid tax and refundable credit.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Add FID1, lines 23b and line 24.
FederalNOLCarryover	Federal NOL carryover.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
MunicipalBondInterest	Interest income from non-NM bonds not subject to federal income tax under IRC Section 103.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
TotalAdditions	Total additions.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Add FID1, lines 1 and 2. Transfer to FID1, page 1, line 2.
NMNOL	NM net operating loss.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. *Attach schedule RPD41375.
IncomeUSObligations	Interest income from US government obligations.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.

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Element Name	Element Description	New?	Updated?	Required	Data Type	Data Type Description
NetCapitalGainDe duction	Net capital gain deduction.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
TotalDeductions	Total deductions.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Add FID1, lines 4, 5 and 6. Transfer to FID1, page 1, line 3.
TotalDistributions	Total distributions of income to beneficiaries.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
PaidPreparerCRSI D	Paid tax preparer's CRS ID number.	No	No	No	NMCRSIDType	String. 11 digits 0 through 9.

Complex types

NMFIDPmtIndicatorType						
Element Name	Description	New?	Updated?	Required?	Data Type	Data Type Description
EstimatedPayment Indicator	Indicates payments include estimated payments.	Yes	No	No	CheckboxType	String. Restricted by enumeration: X
ExtensionPayment Indicator	Indicates payments include extension payments.	Yes	No	No	CheckboxType	String. Restricted by enumeration: X
PriorYearPaymentI ndicator	Indicates payments include payments applied from prior year.	Yes	No	No	CheckboxType	String. Restricted by enumeration: X

SchFIDB1.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/10/2018	K. Roberts	NMEstateTrust2018V0.1	Schedule FID- B1	NA

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Element Name	Description	New?	Updated?	Required	Data Type	Data Type description
SchFIDB1	Schedule FIDB 1, Computation of New Mexico Percentage.	No	No	Yes	SchFIDB1Type	Schedule FIDB 1, Computation of New Mexico Percentage.
Dividends	Net non-business dividends.	No	No	No	NMAllocExpensesNNType	Complex type, see NM Allocation Expenses Type below . Non-business dividends for gross amount, related expenses, Difference, and allocation to NM.
Interest	Non-business interest.	No	No	No	NMAllocExpensesNNType	Complex type, see NM Allocation Expenses Type below . Non-business interest for gross amount, related expenses, Difference, and allocation to NM.
Income	Income from other fiduciaries, S corporations, partnerships, and limited liability entities.	No	No	No	NMAllocNonBusinessType	Complex type, see NM Allocation Non-Business Type below . Income for gross amount, related expenses, Difference, and allocation to NM.
RentsRoyalties	Non-business royalties and rents.	No	No	No	NMAllocNonBusinessType	Complex type, see NM Allocation Non-Business Type below . Non-business rents and royalties for gross amount, related expenses, Difference, and allocation to NM.
SaleOfAssets	Non-business profit sale of assets (loss).	No	No	No	NMAllocNonBusinessType	Complex type, see NM Allocation Non-Business Type below . Sale of non-business assets for gross amount, related expenses, Difference, and allocation to NM.
BusinessFarmIncome	Business and farm income (loss).	No	No	No	NMAllocNonBusinessType	Complex type, see NM Allocation Non-Business Type below . Business and farm income for gross amount, related expenses, Difference, and allocation to NM.
OtherIncome	Other net non-business income (loss).	No	No	No	NMAllocNonBusinessType	Complex type, see NM Allocation Non-Business Type below . Other non-business income for gross amount, related expenses, Difference, and allocation to NM.

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Total	Total.	No	No	No	NMAllocNonBusinessType	Complex type, see NM Allocation Non-Business Type below . Non-negative integer. Maximum of 15 digits allowed. Add FIDB, lines 1 through 7 for gross amount, related expenses, Difference, and allocation to NM.
AllocationPercentage	Allocation percentage for deductions.	No	No	No	NMLargeRatioNegType	Decimal. Maximum of 22 digits allowed. This includes 12 fractional digits. Divide FIDB, line 8, column 4 by line 8, column 3.
DeductionsExemptions	Deductions for exemptions.	No	No	No	NMAllocEverywhereInStateType	Complex type, see NM Allocation Everywhere in State Type below . Deductions for exemption for everywhere and allocation to NM.
DeductionsDistributions	Deductions for distributions not shown above.	No	No	No	NMAllocEverywhereInStateType	Complex type, see NM Allocation Everywhere in State Type below . Deduction for distributions for everywhere and allocation to NM.
OtherDeductions	Other deductions.	No	No	No	NMAllocEverywhereInStateType	Complex type, see NM Allocation Everywhere in State Type below . Other deductions for everywhere and allocation to NM.
TotalDeductions	Total deductions.	No	No	No	NMAllocEverywhereInStateType	Complex type, see NM Allocation Everywhere in State Type below . Total FIDB lines 9 through 11 for everywhere and allocation to NM.
TaxableIncome	Taxable income of estate or trust.	No	No	No	NMAllocEverywhereInStateType	Complex type, see NM Allocation Everywhere in State Type below . Subtract FIDB, line 12 from line 8 for everywhere and allocation to NM.
LumpSumIncome	Income from lump-sum distributions.	No	No	No	NMApporEverywhereInStateType	Complex type, see NM Apportion Everywhere in State Type below . Income from lump-sum distributions for everywhere and allocation to NM. *Attach Federal form 4972.

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TotalIncome	Total income.	No	No	No	NMAllocEverywhereInStateType	Complex type, see NM Allocation Everywhere in State Type below . Add FIDB, lines 13 and 14 for everywhere and allocation to NM.
NMPercentage	New Mexico percentage of income.	No	No	No	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Divide FIDB, line 15, column 4 by line 15, column 3. Transfer to fid1, page 1, line 6.

Complex Types

NMAllocEverywhereInStateType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
Everywhere	Everywhere amount	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.
StateShare	NM amount	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.

NMAllocNonBusinessType						
Element Name	Description	New?	Updated?	Required?	Data Type	Data Type Description
GrossAmount	Gross amount	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed.
RelatedExpenses	Related expenses	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed.
NetAmount	Net Amount	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed.
AllocToState	New Mexico amount	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed.

NMAllocExpensesNNTType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
GrossAmount	Gross amount	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.
RelatedExpenses	Related expenses	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.
NetAmount	Net Amount	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.
AllocToState	New Mexico amount	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.

NMApporEverywhereInStateType						
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Element Name	Element Description	New ?	Updated ?	Required?	Data Type	Data Type Description
Everywhere	Everywhere amount	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
StateShare	NM amount	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.

SchFIDB2.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
9/10/2018	K. Roberts	NMEstateTrust2018V0.1	Schedule FID-B2	NA

Element Name	Element Description	New?	Updated?	Required	Data Type	Data Type Description
SchFIDB2	Schedule FID-B 2 Business Income Apportionment Formula.	No	No	Yes	SchFIDB2Type	Schedule FID-B 2 Business Income Apportionment Formula.
PropertyInventory Value	Average property inventory value.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Average property inventory value for everywhere and NM.
RealPropertyValue	Average real property value.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Average real property value for everywhere and NM.
PersonalProperty Value	Average personal property value.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Average personal property value for everywhere and NM.
RentedPropertyValue	Average rented property value.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Average rented property value for everywhere and NM.

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Element Name	Element Description	New?	Updated?	Required	Data Type	Data Type Description
TotalPropertyValue	Total average value of real and tangible personal property owned or rented by the taxpayer and used during the tax period.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Total average value of real and tangible personal property owned or rented by the taxpayer and used during the tax period for everywhere and NM. Note: Required value greater than zero for Manufacturers or Headquarter election.
PropertyFactorPercentage	Property ratio.	No	Yes	Yes	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Divide NM property by everywhere property, then multiply by 100.
ConfirmPropertyFactor	Confirm property factor values.	Yes	No	Yes	BooleanType	Boolean. True is only answer allowed.
EmployeeCompensation	Total compensation of employees.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below Total compensation of employees for everywhere and NM. Note: Required value greater than zero for Manufacturers or Headquarter election.
PayrollFactorPercentage	Payroll ratio.	No	Yes	Yes	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Divide NM payroll by everywhere payroll, then multiply by 100.
ConfirmPayrollFactor	Confirm payroll factor values.	Yes	No	Yes	BooleanType	Boolean. True is only answer allowed.
GrossReceipts	Gross receipts of sales.	No	Yes	Yes	NMApporEverywhereInStateType	Complex type, see NM Apportionment Everywhere in State Type below . Gross receipts of sales for everywhere and NM. Note: Required value greater than zero for Manufacturers or Headquarter election.
SalesFactorPercentage	Sales ratio.	No	Yes	Yes	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Divide NM sales by everywhere sales, then multiply by 100.

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Element Name	Element Description	New?	Updated?	Required	Data Type	Data Type Description
ConfirmSalesFactor	Confirm sales factor values.	Yes	No	Yes	BooleanType	Boolean. True is only answer allowed.
CountOfFactors	Count of Factors.	No	No	No	NMTwoDigitType	Non-negative integer. Maximum of 2 digits allowed.
TotalFactors	Total.	No	Yes	Yes	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Add FIDB, lines 5, 6 and 7.
AveragePercentage	Average percentage.	No	Yes	Yes	Dec999Type	Decimal. Maximum of 11 digits allowed. This includes 8 fractional digits. Divide FIDB, line 8 by the number of factors used to compute line 8.
ChangedReporting	Change to reporting.	No	No	No	BooleanType	Boolean. True or False. 0 or 1. True if changed reporting of any class or type of allocated or apportioned income from the way it was reported in a prior taxable year.
SpecialMethodTaxYear	Tax year ending date of year business submitted notification of special apportionment methods.	No	No	No	DateType	Date. YYYY-MM-DD format.
SpecialMethodElectionDate	Date business elected to use one of the special apportionment methods.	No	No	No	DateType	Date. YYYY-MM-DD format.
SpecialMethod	Special apportionment method used.	No	No	No	NMApporSpecMethodType	String. Restricted by enumeration: Manufacturers or Headquarters

Complex Types

NMApporEverywhereInStateType						
Element Name	Element Description	New ?	Updated ?	Required?	Data Type	Data Type Description
Everywhere	Everywhere amount	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.
StateShare	NM amount	No	No	No	USAmountNNType	Non-negative integer. Maximum of 15 digits allowed.

SchFIDCR.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/10/2018	K. Roberts	NMEstateTrust2018V0.1	Schedule FID-CR	NA

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Element Name	Description	New?	Updated?	Required?	Data Type	Data Type Description
SchFIDCR	Schedule FIDCR Tax Credits.	No	No	Yes	SchFIDCRType	Schedule FIDCR Tax Credits.
CreditDetails	A single claimed credit.	No	No	Yes	NMClaimedRefundedCreditType	Complex type, see NM Claimed Refunded Credit Type below.
TotalApplied	Total Applied.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed.
TotalRefunded	Total Refundable credits.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed.

Complex types

NMClaimedRefundedCreditType						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
CreditType	Credit type.	No	No	Yes	String20Type	String. Maximum of 20 characters allowed. From the codes listed on CITCR.
ApprovalNumber	Certificate number from regulating agency	No	No	No	String20Type	String. Maximum of 20 characters allowed.
ClaimedAmount	Amount being applied.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed.
RefundedAmount	Amount to be refunded.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed.

Form FID-D

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/10/2018	K. Roberts	NMEstateTrust2018V0.1	Form FID-D	NA

FID-D, when required as a supplemental form to a FID return, must be submitted separately as a PTW-D return. Please see schema layout for PTW-D, found below.

Appendix G: Pass Through Withholding Detail Report State Schema Layouts with Changes

Schema Group: MEFPTWD

Schema Year: 2018

*NOTE: Changes in current Tax Year versus new Tax Year are indicated in **dark red font** on the schema layout tables.*

FormPTWD.xsd

Revision log				
Date	Changed by	Version	Description	Backwards compatible?
09/019/18	PrasanthiK	NMBusiness2018V0.1	Form PTWD	NA

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Element Name	Description	New?	Updated?	Required?	Data Type	Data Type Description
FormPTWD	PTW-D, RPD-41367, Annual Withholding of Net Income from a Pass-Through Entity Detail Report.	No	No	Yes	FormPTWDTy pe	PTW-D, RPD-41367, Annual Withholding of Net Income from a Pass-Through Entity Detail Report.
StateOnlyReturn	Indicate if the return filed is a state only return.	No	No	No	BooleanType	Boolean. True or False. 0 or 1.
ReturnSource		No	No	Yes	String	String. Maximum length of 1. The value is "M".
SoftwareProductCode	A number assigned by NM TRD to indicate the product producing the electronic return data. It is the two-digit, zero-padded software id number (PP) in the 7th position of the NM software product identifier. The identifier has the form NNNN-PP where NNNN is the NACTP-assigned vendor number and the PP is the NM-assigned product identifier.	No	No	Yes	String10Type	String. Maximum length of 2.
OriginalDueDate	The original due date.	No	No	No	DateType	Date. YYYY-MM-DD format.
ExtendedDueDate	Due date if extension received.	No	No	No	DateType	Date. YYYY-MM-DD format.
TotalNMNetIncome	Total NM Net Income.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed.
PTEReturnType	Type of NM income tax return the entity files.	No	No	Yes	NMPTWDMeF Type	String. Restricted by enumeration: Other, CIT, FID, PTE, PTWD, SCorp.
OtherReturnReason	Reason for selecting other.	No	No	No	LineExplanationType	String. Maximum of 100 characters allowed.
OwnerShareInfo	Owner information.	No	No	No	NMPTWDown erShareType	Complex type, see Owner Share Type below
TotalWithholding	Total withholdings.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
WithholdingPassedToOwners	Withholding tax passed to owners.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
WithholdingTaxPaidByPTE	Withholding tax paid by the PTE.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.

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Element Name	Description	New?	Updated?	Required?	Data Type	Data Type Description
AmendedRefunds	Refunds received and overpayments from this tax year applied to next tax year from original return.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. Amended returns only.
PaymentsSubtotal	Payments.	No	No	No	USAmountType	Integer. Maximum of 15 digits allowed. Sum PTWD, lines 4 and 5, then subtract PTWD, line 6.
TaxDue	Tax due.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. If line 3 is greater than line 7, then line 3 minus line 7.
Penalty	Late filing penalty if applicable.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
Interest	Late payment interest if applicable.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
TotalDue	Total amount due.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
Overpayment	Overpayment.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed. If line 7 is greater than line 3, then line 7 minus line 3. *Attach RPD41373.

Complex types

NMPTWDOwnerShareType						
Element Name	Description	New?	Updated?	Required?	Data Type	Data Type Description
OwnerName	Owner name.	No	No	Yes	TextType	String. Maximum of 50 characters allowed.
OwnerAddress	Owner address.	No	No	Yes	AddressType *Choice	Complex type, see US Address or Foreign Address below.
SSN	The SSN of the owner.	No	No	No	SSNType *Choice	String. 9 digits 0 through 9.
EIN	The EIN of the owner.	No	No	No	EINType *Choice	String. 9 digits 0 through 9.
OwnersShareOfTaxableInc	Owner share of taxable income.	No	No	Yes	USAmountType	Integer. Maximum of 15 digits allowed.
OwnersShareWithholdingTax	Owner share of withholding tax.	No	No	No	USAmountNN Type	Non-negative integer. Maximum of 15 digits allowed.
OwnersReasonNotWithholding	Indicates reason for not withholding.	No	No	No	NMReasonCodeNotWithholdingType	Integer. 1 through 10.

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USAddress						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
AddressLine1Txt	Address line 1.	No	No	Yes	StreetAddressType	String. Maximum of 35 characters allowed. No leading, trailing, adjacent spaces.
AddressLine2Txt	Address line 2.	No	No	No	StreetAddressType	String. Maximum of 35 characters allowed. No leading, trailing, adjacent spaces.
CityNm	City.	No	No	Yes	CityType	String. Maximum of 22 characters allowed. No leading, trailing, adjacent spaces.
StateAbbreviationCd	State abbreviation.	No	No	Yes	StateType	String. Restricted by enumeration: AL, AK, AS, AZ, AR, CA, CO, MP, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, VI, UT, VT, VA, WA, WV, WI, WY, AA, AE, and AP.
ZIPCd	ZIP code.	No	No	Yes	ZIPCodeType	String. 5 digits plus option for 4 or 7 digits 0 through 9.
InCareOfNm	In care of.	No	No	No	String50Type	String. Maximum of 50 characters allowed.

ForeignAddress						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
AddressLine1Txt	Address line 1.	No	No	Yes	StreetAddressType	String. Maximum of 35 characters allowed. No leading, trailing, adjacent spaces.
AddressLine2Txt	Address line 2.	No	No	No	StreetAddressType	String. Maximum of 35 characters allowed. No leading, trailing, adjacent spaces.
CityNm	City.	No	No	No	TextType	String. Maximum of 50 characters allowed.
ProvinceOrState	Province or state.	No	No	No	TextType	String. Maximum of 50 characters allowed.
CountryCd	Country abbreviation.	No	No	Yes	CountryType	String. Restricted by enumeration: AF,AX,AL,AG,AQ,AN,AO,AV,AY,AC,AR,AM,AA,AT,AS,AU,AJ,BF,BA,FQ,BG,BB,BO,BE,BH,BN,BD,BT,

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ForeignAddress						
Element Name	Element Description	New?	Updated?	Required?	Data Type	Data Type Description
						BL,BK,BC,BV,BR,IO,VI, BX,BU,UV,BM,BY,CB, CM,CA,CV,CJ,CT,CD,CI, CH,KT,IP,CK,CO,CN,CF, CG,CW,CR,CS,IV,HR, CU,UC,CY,EZ,DA,DX, DJ,DO,DR,IT,EC,EG,ES, EK,ER,EN,ET,FK,FO,FM , FJ,FI,FR,FP,FS,GB,GA, GG,GM,GH,GI,GR,GL, GJ,GQ,GT,GK,GV,PU, GY,HA,HM,VT,HO,HK, HQ,HU,IC,IN,ID,IR,IZ,EI , IS,IT,JM,JN,JA,DQ,JE,JQ , JO,KZ,KE,KQ,KR,KN, KS,KV,KU,KG,LA,LG, LE,LT,LI,LY,LS,LH,LU, MC,MK,MA,MI,MY,MV, ML,MT,IM,RM,MR,MP, MX,MQ,MD,MN,MG,MJ , MH,MO,MZ,WA,NR,BQ, NP,NL,NC,NZ,NU,NG,NI , NE,NF,CQ,NO,MU,OC, PK,PS,LQ,PM,PP,PF,PA, PE,RP,PC,PL,PO,RQ,QA, RO,RS,RW,TB,RN,WS, SM,TP,SA,SG,RI,SE,SL, SN,NN,LO,SI,BP,SO, SF, SX,OD,SP,PG,CE,SH,SC, ST,SB,VC,SU,NS,SV,WZ ,SW,SZ,SY,TW,TI,TZ,TH , TO,TL,TN,TD,TS,TU,TX, TK,TV,UG,UP,AE,UK, UY,UZ,NH,VE,VM,VQ, WQ,WF,WI,YM,ZA,ZI
ForeignPostalCd	ZIP Code.	No	No	No	TextType	String. Maximum of 50 characters allowed.
InCareOfNm	In care of.	No	No	No	String50Type	String. Maximum of 50 characters allowed.

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Appendix H – Validation Error Codes – Personal Income Tax Program

NOTE: Changes in current Tax Year versus new Tax Year are indicated in dark red font in the table.

Form Type	Error Code	Error Message
FormPIT1	0	"This software product not approved for submissions with this form type and form year."
FormPIT1	110	"Form PIT-1, line 11. Total additions to FAGI has a value, but Sch PIT-ADJ is missing."
FormPIT1	115	"Form PIT-1, line 15. Total deductions and exemptions from federal income has a value, but Schedule PIT-ADJ is missing."
FormPIT1	120	"Form PIT-1, line 21. Business related income tax credits applied has a value, but Schedule PIT-CR is missing."
FormPIT1	125	"Form PIT-1, line 24. Total claimed on rebate and tax credit schedule has a value, but Schedule PIT-RC is missing."
FormPIT1	130	"Form PIT-1, line 40. Refund voluntary contributions has a value, but Schedule PIT-D is missing."
FormPIT1	135	"Form PIT-1, line 8. There is a value in number of dependents, but dependent table and/or Schedule PIT-S is missing."
FormPIT1	140	"Schedule PIT-B, page 1, line 8, column 2. New Mexico business and form income has a value, but Schedule PIT-B, page 2 is missing."
FormPIT1	145	"Form PIT-1, line 17. New Mexico taxable income must equal the sum of lines 9, 10 and 11, minus the sum of lines 12, 13, 14, 15 and 16. Value must be greater than or equal to zero."
FormPIT1	150	"Form PIT-1, line 22. Net New Mexico income tax must equal the sum of lines 18 and 19, minus lines 20 and 21. Value must be greater than or equal to zero."
FormPIT1	155	"Form PIT-1, line 32. Total payments and credits must equal the sum of lines 24 through 31."
FormPIT1	160	"Form PIT-1, line 38. Tax, penalty, and interest due must equal the sum of lines 33, 34, 36, and 37."
FormPIT1	165	"Form PIT-1, line 42. Amount to be refunded must equal line 39 minus lines 40 and 41."
FormPIT1	170	"Schedule PIT-ADJ, line 5. Total additions must equal the sum of lines 1 through 4."
FormPIT1	175	"Schedule PIT-ADJ, line 22. Total deductions and exemptions must equal the sum of lines 6 through 21."
FormPIT1	185	"Schedule PIT-RC, line 2d. Value must equal the sum of lines 2b, allowable household members, and 2c, extra exemption(s)."
FormPIT1	190	"Schedule PIT-RC, line 2g. Value must equal the sum of lines 2d, 2e, and 2f."
FormPIT1	200	"Schedule PIT-RC, line 3. Total must equal the sum of lines 2g and 2h."
FormPIT1	205	"Schedule PIT-RC, line 12. Modified gross income must equal the sum of lines 4 through 11."
FormPIT1	210	"Schedule PIT-RC, line 17a. Value must equal the sum of lines 15, property owned, and 16c, property rented."
FormPIT1	215	"Schedule PIT-RC, line 25. Total rebate and credits claimed must equal the sum of lines 14, 17c, 18c, 22, 23, and 24."
FormPIT1	225	"Schedule PIT-D, line 16. Total of voluntary contributions must equal the sum of lines 2 through 15."
FormPIT1	230	"Schedule PIT-B, page 1, line 9, column 1. Total federal income must equal the sum of column 1, lines 1 through 8."
FormPIT1	235	"Schedule PIT-B, page 1, line 9. column 2. Total New Mexico income must equal the sum of column 2, lines 1 through 8."
FormPIT1	240	"Schedule PIT-B, page 1, line 11, column 1. Total federal income must equal column 1, line 9 minus line 10."
FormPIT1	245	"Schedule PIT-B, page 1, line 11, column 2. Total New Mexico income must equal column 2, line 9 minus line 10."
FormPIT1	255	"Form PIT 1, line 7. Filing status must be married filing jointly if spouse death date is indicated on Form PIT-1, line 4d."

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Form Type	Error Code	Error Message
FormPIT1	260	"Form PIT 1, line 7. Filing status must be married filing jointly if spouse is reported as member of Indian nation, tribe, or pueblo on Schedule PIT-ADJ, line 10b."
FormPIT1	265	"Form PIT 1, line 7. Filing status must be married filing jointly if spouse is reported as 100 or older on Schedule PIT-ADJ, line 11b."
FormPIT1	275	"Form PIT 1, line 7. Filing status must be married filing jointly if spouse is reported as resident of New Mexico on Schedule PIT-RC, line A."
FormPIT1	280	"Form PIT 1, line 7. Filing status must be married filing jointly if spouse is reported as physically present in New Mexico for at least six months on Schedule PIT-RC, line B."
FormPIT1	285	"Form PIT 1, line 7. Filing status must be married filing jointly if spouse is reported as NOT eligible to be claimed as a dependent on Schedule PIT-RC, line C."
FormPIT1	290	"Form PIT 1, line 7. Filing status must be married filing jointly if spouse is reported as NOT an inmate of a public institution on Schedule PIT-RC, line D."
FormPIT1	300	"Form PIT 1, line 7. Filing status must be married filing jointly if spouse is reported on Schedule PIT-RC, line 2f."
FormPIT1	305	"Form PIT 1, line 7. Filing status must be married filing jointly if spouse political contribution is reported on Schedule PIT-D, line 10b."
FormPIT1	310	"Form PIT 1, line 7. Filing status must be married filing jointly if spouse residency period to be reported on Schedule PIT-B, page 1."
FormPIT1	330	"Form PIT 1, line 6a. IF extension of time to file is checked, an extension date must be entered on line 6b."
FormPIT1	333	"Form PIT-1, line RE 1. Routing number may not be blank if bank information provided."
FormPIT1	334	"Form PIT-1, line RE 2. Account number may not be blank if bank information provided."
FormPIT1	335	"Form PIT-1, line RE 3. Account type must be specified if bank information provided."
FormPIT1	336	"Form PIT-1, line RE 4. Direct deposit delivery option may not be used if account is specified as existing outside of US."
FormPIT1	340	"Schedule PIT-ADJ, line 10. If income of a member of New Mexico Indian nation, tribe, or Pueblo is claimed as a deduction, the Indian nation, tribe or pueblo of the taxpayer and spouse (if applicable) must be indicated on lines 10a and 10b."
FormPIT1	345	"Schedule PIT-ADJ, line 11. If income of persons aged 100 or older is claimed as a deduction, taxpayer and spouse (if applicable) must be indicated as over 100 years of age on lines 11a and 11b."
FormPIT1	350	"Schedule PIT-ADJ, line 12. If exemption for persons age 65 or older, or blind is claimed, blind/over 65 must be indicated for the taxpayer and spouse (if applicable) on Form PIT-1, lines 1c, 1d, 2c, and 2d."
FormPIT1	355	"Schedule PIT-RC, line 2c. If one extra exemption is claimed, EITHER line 1c or 2c must be checked on Form PIT-1. If two extra exemptions are claimed, BOTH line 1c and 2c must be checked on Form PIT-1."
FormPIT1	360	"Schedule PIT-D, line 10. If value is given for total political party contributions, party choice(s) must be indicated on line 10a and, if applicable, line 10b."
FormPIT1	365	"Schedule PIT-ADJ, line 5. Total additions must equal Form PIT-1, line 11, total additions to FAGI."
FormPIT1	370	"Schedule PIT-ADJ, line 22. Total deductions and exemptions must equal Form PIT-1, line 15, total deductions and exemptions from federal income."
FormPIT1	375	"Schedule PIT-B, page 1, line 14. Value must equal Form PIT-1, line 18, New Mexico tax on New Mexico taxable income."
FormPIT1	380	"Schedule PIT-CR, line A. Total applied to tax liability due must equal Form PIT-1, line 21, business-related income tax credits applied."
FormPIT1	385	"Schedule PIT-RC, line 25. Total rebates and tax credits claimed must equal Form PIT-1, line 24, total claimed on rebate and credit schedule."
FormPIT1	390	"Schedule PIT-D, line 16. Total of voluntary contributions must equal Form PIT-1, line 40, refund voluntary contributions."
FormPIT1	395	"Form PIT-1, lines 16. If medical care deduction is claimed, line 16a, unreimbursed and uncompensated medical care expenses, must not equal zero."

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Form Type	Error Code	Error Message
FormPIT1	400	"Form PIT-1, line 25. If working families tax credit is claimed, line 25a, federal earned income credit reported on current year federal return, must not equal zero."
FormPIT1	405	"Form PIT-1, line 18a. If a tax type of 'B' is reported, Schedule PIT-B must be present."
FormPIT1	410	"Schedule PIT-RC, line 16c. Value must equal line 16a multiplied by 0.06."
FormPIT1	415	"Form PIT-1, line 25. Working families tax credit must equal 10% of line 25a, federal earned income credit reported on current year federal return."
FormPIT1	425	"Schedule PIT-B, line 14 is not correctly computed. DIVIDE the state percentage on line 12 by 100 and then MULTIPLY by the tax on line 13."
FormPIT1	430	"Schedule PIT-B, page 2, line 1b. Property Factor must equal line 1a, column 2, average property value in New Mexico, divided by line 1a, column 1, average property value everywhere, multiplied by 100."
FormPIT1	435	"Schedule PIT-B, page 2, line 2b. Payroll Factor must equal line 2a, column 2, compensation paid by taxpayer in New Mexico, divided by line 2a, column 1, compensation paid to taxpayer everywhere, multiplied by 100."
FormPIT1	450	"Form PIT-1, line RE1. The routing number is incorrect or invalid."
FormPIT1	455	"Schedule PIT-RC, line 2h. Value may not be greater than zero if Form PIT-1, line 7 is not 'married filing separately.'"
FormPIT1	460	"Form PIT-1, line 7. If filing status is married filing jointly, spouse residency status must be indicated on line 2e."
FormPIT1	500	"Schedule PIT-B, page 1, line F. If the qualified military service members spouse is checked then Form PIT-1, line 7, filing status must be married filing jointly."
FormPIT1	505	"Schedule PIT-RC, line 22. If New Mexico child day care credit is claimed, line 20, number of qualified dependents, must not equal zero."
FormPIT1	510	"Schedule PIT-RC, line 18c. If additional low income property tax rebate is claimed, then EITHER 18LA or 18SF must be checked."
FormPIT1	515	"Form PIT-1, line 1f. Date of death for primary taxpayer is invalid."
FormPIT1	520	"Form PIT-1, line 2f. Date of death for taxpayer spouse is invalid."
FormPIT1	530	"Schedule PIT-B, page 1, line 1. Full year residents must allocate the full column 1 amount to NM, column 2, unless they are resident military."
FormPIT1	535	"Schedule PIT-B, page 1, line 2. Full year residents must allocate the full column 1 amount to NM, column 2, unless they are resident military."
FormPIT1	540	"Schedule PIT-B, page 1, line 3. Full year residents must allocate the full column 1 amount to NM, column 2, unless they are resident military."
FormPIT1	545	"Schedule PIT-B, page 1, line 7. Full year residents must allocate the full column 1 amount to NM, column 2, unless they are resident military."
FormPIT1	550	"Form PIT-1, line 7. If filing status is married filing separately, spouse's SSN must be provided on line 2b."
FormPIT1	560	"Form PIT-1, line 2c. If spouse is reported as blind, then filing status must be married filing jointly."
FormPIT1	565	"Form PIT-1, line 2d. If spouse is reported as over 65, then filing status must be married filing jointly."
FormPIT1	590	"Schedule PIT-RC, line 2e. Value does not correspond to the value on PIT-1, line 1d, primary 65 or over."
FormPIT1	595	"Schedule PIT-RC, line 2f. Value does not correspond to the value on PIT-1, line 2d, spouse 65 or over."
FormPIT1	600	"Form PIT-1, line RE3. The State of NM does not allow debiting against savings accounts."
FormPIT1	610	"The debit date may be no more than 14 days in the past."
FormPIT1	630	"Schedule PIT-RC, line 18b. Property tax rebate percentage must be between 35 and 75."
FormPIT1	640	"Non-IAT transactions requiring payment must have a requested debit date."
FormPIT1	645	"Schedule PIT-CR, line B. Total portion of tax credits to be refunded must equal Form PIT-1, line 26, refundable business-related income tax credits."
FormPIT1	650	"Form PIT-1, line 26. If value is given for refundable business-related income tax credits, Schedule PIT-CR must be provided."

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Form Type	Error Code	Error Message
FormPIT1	655	"Schedule RPD-41317, line 3. Portion of total credit available must equal sum of column F from Schedule A."
FormPIT1	660	"Schedule RPD-41326, line 3. Portion of total credit available must equal sum of column F from Schedule A."
FormPIT1	665	"Schedule RPD-41329, line 3. Portion of total credit available must equal sum of column F from Schedule A."
FormPIT1	670	"Schedule PIT-CR, line B. Total portion of tax credits to be refunded must equal sum of column D, amount of credit to refund."
FormPIT1	675	"Schedule PIT-CR, line A. Total applied to tax liability due must equal sum of column C, amount claimed applied to tax due."
FormPIT1	685	"Form PIT-1, line 21. Business related income tax credits applied must not exceed tax on lines 18 plus 19, minus line 20."
FormPIT1	690	"Worksheet Childcare. The sum of Column G must equal total day care credit available."
FormPIT1	695	"Schedule PIT-RC, line 19. Value must equal Worksheet Childcare, sum of Column G."
FormPIT1	697	"Schedule PIT-RC, line 24. Special needs adopted child tax credit must not be greater than \$1000 per dependent (\$500 for MFS filers)."
FormPIT1	810	"Form PIT-1, line 17. New Mexico taxable income does not equal taxable income provided on Taxes Paid to Other States worksheet, line 2, column 1."
FormPIT1	812	"Form PIT-1, line 18. New Mexico tax on taxable income does not equal value provided on Taxes Paid to Other States worksheet, line 1, column 1."
FormPIT1	819	"Schedule PIT-B, page 1, line A and B. Residency dates must be within the current tax year."
FormPIT1	820	"Schedule PIT-B, page 1, line C and D. Spouse residency dates must be within the current tax year."
FormPIT1	821	"Schedule PIT-B, page 2. A special method type must be indicated if special apportionment is elected for current tax year."
FormPIT1	830	"Federal original submission id date cannot be before 1/1/1900."
FormPIT1	831	"State original submission id date cannot be before 1/1/1900."
FormPIT1	832	"Schedule PIT-B, line 3. Sales Facto must equal line 3a, column 2, total sales in New Mexico, divided by line 2a, column 1, total sales everywhere, multiplied by 100."
FormPIT1	833	"Schedule PIT-1. Tax year end date must equal specified tax year."
FormPIT1	847	"Taxpayer declined to provide Driver's license or State ID number, which is required by the State of NM."
FormPIT1	848	"Credit for Taxes Paid to Other States Worksheet, line 4 column 1 does not equal column 2."
FormPIT1	850	"Credit for Taxes Paid to Other States Worksheet, line 4 is greater than line 2."
FormPIT1	851	"Form PIT-B, page 1, line 11. If tax type B is selected, values must be greater than 0."
FormPIT1	852	"Child Day Care Worksheet. Number of days in care cannot exceed 365."
FormPIT1	853	"Form PIT-1, line 20: Cannot claim an amount in taxes paid to other states if non-resident taxpayer."
FormPIT1	854	"Form PIT-RC, line A: Only line 23 may be claimed if taxpayer or spouse is a non-resident."
FormPIT1	855	"Form PIT-RC, line 23: Value must be \$1400 if filing separately or \$2800 otherwise."

Appendix I – CIT Validation Error Codes – Business Income Tax Programs

Form Type	Error Code	Error Message
FormCIT1	0	"This software product not approved for submissions with this form type and form year."
FormCIT1	335	"Entering bank information requires a routing number, account number and you must indicate a saving or checking account."
FormCIT1	336	"You must answer "No" to the question about accounts located outside the U.S. to receive a direct deposit."

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Form Type	Error Code	Error Message
FormCIT1	1005	"Federal return type cannot be Form 1120S or Form 1065 when filing CIT-1."
FormCIT1	1010	"CIT C must be filed if CIT A filed."
FormCIT1	1020	"CIT C must be filed if CIT B filed."
FormCIT1	1030	"CIT A or CIT B must be filed if CIT C filed."
FormCIT1	1050	"Form CIT-1, 6a. Tax year beginning date must match tax year."
FormCIT1	1070	"Form CIT-1, line F. Accounting method must be cash, accrual, or other."
FormCIT1	1075	"Form CIT-1, line F1. Must specify a method if other (accounting method) is indicated on line F."
FormCIT1	1080	"Form CIT-1, line G1. Must give a date when final return reason is checked on line G."
FormCIT1	1090	"Form CIT-1, line L. CIT-A, line 1. NM net taxable income must be zero if immunity indicated."
FormCIT1	1092	"Form CIT-1, line L. CIT-A must be filed if immunity indicated."
FormCIT1	1095	"Form CIT-1, line 1. Taxable income before federal NOL and special deductions must equal line 28 of federal Form 1120."
FormCIT1	1110	"Form CIT-1, line 3. Federal special deductions must equal line 29b of federal Form 1120."
FormCIT1	1115	"Form CIT-1, line 4. NM base income must equal line 1a, federal NOL, plus line 2, interest income from muni bonds, minus line 3, federal special deductions."
FormCIT1	1120	"Form CIT-1, line 7. Subtotal must equal line 4, NM base income, minus the sum of line 5, NM NOL carryover, and line 6, interest from US government obligations."
FormCIT1	1125	"Form CIT-1, line 8. Deduction for foreign dividends must equal CIT-D, line 5, NM foreign dividend deduction."
FormCIT1	1130	"Form CIT-1, line 9. NM net taxable income must equal line 7, subtotal, minus line 8, deduction for foreign dividends."
FormCIT1	1135	"Form CIT-1, line 11. NM percentage should either be 100% OR equal CIT-C, line 5, NM percentage."
FormCIT1	1140	"Form CIT-1, line 12. NM income tax should equal line 10, tax on NM net taxable income, multiplied by line 11, NM percentage."
FormCIT1	1142	"Form CIT-1, line 13. Total tax credits applied against tax liability must equal CIT-CR, line A, total applied to tax liability due."
FormCIT1	1145	"Form CIT-1, line 14. Net income tax must equal line 12, NM income tax, minus line 13, total tax credits applied against tax liability."
FormCIT1	1155	"Form CIT-1, line 15. Franchise tax must be a multiple of \$50."
FormCIT1	1157	"Form CIT-1, line 15. Franchise tax must equal franchise tax total in column 4 of section I, consolidated/combined groups list, if either is consolidated or combined is selected under line E, method used to determine NM taxable income."
FormCIT1	1160	"Form CIT-1, line 16. Total income and franchise tax must equal sum of line 14, net income tax, and line 15, franchise tax."
FormCIT1	1162	"Form CIT-1, line 17. Amount of current tax year refunds received or overpayments applied to next tax year should only contain a value if an amended return type is indicated on lines 4b, 4c, or 4d."
FormCIT1	1165	"Form CIT-1, line 18. Tax subtotal must equal line 16, total income and franchise tax, plus line 17, amount of current tax year refunds received or overpayments applied to next tax year."
FormCIT1	1167	"Form CIT-1, line 19. If total payments value is non-zero, at least one payment type must be checked."
FormCIT1	1168	"Form CIT-1, line 19. Total payments must equal payments total in column 3 of section I, consolidated/combined groups list, if either is consolidated or combined is selected under line E, method used to determine NM taxable income."
FormCIT1	1170	"Form CIT-1, line 22. Total payments and tax withheld must equal the sum of line 19, total payments, line 20, NM tax withheld from oil and gas proceeds, line 21, NM tax withheld from pass-through entity."
FormCIT1	1175	"Form CIT-1, line 23. If line 18, tax subtotal, exceeds line 22, total payments and tax withheld, then tax due must equal line 18 minus line 22."
FormCIT1	1180	"Form CIT-1, line 26. Total amount due must equal the sum of line 23, tax due, line 24, penalty, line 25, interest."

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Form Type	Error Code	Error Message
FormCIT1	1182	"Form CIT-1, line 27. If line 22, total payments and tax withheld, exceeds line 18, tax subtotal, then overpayment must equal line 22 minus line 18."
FormCIT1	1185	"Form CIT-1, line 27a. Overpayment applied to tax year liability must be less than or equal to line 27, overpayment."
FormCIT1	1190	"Form CIT-1, line 27b. Overpayment refunded must equal line 27, overpayment, minus line 27a, overpayment applied to tax year liability."
FormCIT1	1195	"Form CIT-1, line 28. Total portion of tax credits to be refunded must equal total of CIT-CR, line B, total portion of tax credits to be refunded."
FormCIT1	1200	"Form CIT-1, line 29. Total refund must equal line 27b, overpayment refunded, plus line 28, total portion of tax credits to be refunded."
FormCIT1	1800	"Schedule CIT-A, line 5a, column 1. Total average annual value of inventory everywhere, must be greater than or equal to column 2, total average annual value of inventory in New Mexico."
FormCIT1	1805	"Schedule CIT-A, line 5b, column 1. Total average annual value of real property everywhere, must be greater than or equal to column 2, total average annual value of real property in New Mexico."
FormCIT1	1810	"Schedule CIT-A, line 5c, column 1. Total average annual value of personal property everywhere, must be greater than or equal to column 2, total average annual value of personal property in New Mexico."
FormCIT1	1815	"Schedule CIT-A, line 5d, column 1. Total rented property everywhere, must be greater than or equal to column 2, total rented property in New Mexico."
FormCIT1	1820	"Schedule CIT-A, line 5e column 1. Total property everywhere, must be greater than or equal to column 2, total property in New Mexico."
FormCIT1	1825	"Schedule CIT-A, line 5e, column 1. Total property everywhere, must equal the sum of lines 5a, 5b, 5c, and 5d, column 1."
FormCIT1	1830	"Schedule CIT-A, line 5e, column 2. Total property in New Mexico must equal the sum of lines 5a, 5b, 5c, and 5d, column 2."
FormCIT1	1835	"Schedule CIT-A, line 5. Property factor must equal line 5e, column 2, total property in New Mexico, divided by line 5e, column 1, total property everywhere, multiplied by 100."
FormCIT1	1840	"Schedule CIT-A, line 6a, column 1. Wages, salaries, commissions everywhere, must be greater than or equal to column 2, wages, salaries, commissions in New Mexico."
FormCIT1	1845	"Schedule CIT-A, line 6. Payroll factor must equal line 6a, column 2, wages, salaries, commissions in New Mexico, divided by line 6a, column 1, wages, salaries, commissions everywhere, multiplied by 100."
FormCIT1	1850	"Schedule CIT-A, line 7a, column 1. Gross receipts everywhere must be greater than or equal to column 2, gross receipts in New Mexico."
FormCIT1	1855	"Schedule CIT-A, line 7. Sales factor must equal line 7a, column 2, gross receipts in New Mexico, divided by line 7a, column 1, gross receipts everywhere, multiplied by 100."
FormCIT1	1870	"Schedule CIT-A, line B. The effective date of election of a special apportionment method must be earlier than date this return is received."
FormCIT1	1875	"Schedule CIT-A, line 1. NM net taxable income must equal CIT-1, line 9, NM net taxable income."
FormCIT1	1877	"Schedule CIT-A, line 2. Net allocated income must equal CIT-B, line 8, net allocated income."
FormCIT1	1880	"Schedule CIT-A, line 3. Apportionable income must equal line 1, NM net taxable income, minus line 2, net allocated income."
FormCIT1	1885	"Schedule CIT-A, line 4. NM apportioned income must equal line 3, apportionable income, multiplied by line 9, average factor."
FormCIT1	1900	"The routing number is incorrect or invalid."
FormCIT1	1905	"Form CIT-1, line RE4. The State of New Mexico does not support transactions that go out of the United States."
FormCIT1	1910	"The State of NM does not allow debiting against savings accounts."
FormCIT1	1915	"Debit date may be no more than 14 days in the past."
FormCIT1	1920	"Transactions requiring payment must have a requested debit date."

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Form Type	Error Code	Error Message
FormCIT1	2010	"Schedule CIT-B, line 1, column 3. Net non-business dividends must equal column 1, gross non-business dividends, minus column 2, related non-business dividends expenses."
FormCIT1	2011	"Schedule CIT-B, line 1, column 3. Net non-business interest must equal column 1, gross non-business interest, minus column 2, related non-business interest expenses."
FormCIT1	2012	"Schedule CIT-B, line 1, column 3. Net non-business rents must equal column 1, gross non-business rents, minus column 2, related non-business rents expenses."
FormCIT1	2013	"Schedule CIT-B, line 1, column 3. Net non-business royalties must equal column 1, gross non-business royalties, minus column 2, related non-business royalties expenses."
FormCIT1	2014	"Schedule CIT-B, line 1, column 3. Net profit or loss on sale of non-business assets must equal column 1, gross profit or loss on sale of non-business asset, minus column 2, profit or loss on sale of non-business asset related expenses."
FormCIT1	2015	"Schedule CIT-B, line 1, column 3. Net non-business partnership income must equal column 1, gross non-business partnership income, minus column 2, related non-business partnership income expenses."
FormCIT1	2016	"Schedule CIT-B, line 1, column 3. Net other non-business income must equal column 1, gross other non-business income, minus column 2, related other non-business income expenses."
FormCIT1	2020	"Schedule CIT-B, line 1. Non-business dividends. Absolute value of column 3, net amount, must be greater than or equal to absolute value of column 4, NM allocation."
FormCIT1	2021	"Schedule CIT-B, line 2. Non-business interest. Absolute value of column 3, net amount, must be greater than or equal to absolute value of column 4, NM allocation."
FormCIT1	2022	"Schedule CIT-B, line 4. Non-business royalties. Absolute value of column 3, net amount, must be greater than or equal to absolute value of column 4, NM allocation."
FormCIT1	2030	"Schedule CIT-B, line 8. Net allocated income) must equal the sum of column 3, net amount, line 1 through line 7."
FormCIT1	2035	"Schedule CIT-B, line 9. Net NM allocated income must equal the sum of column 4, NM allocation, line 1 through line 7."
FormCIT1	2060	"Schedule CIT-C, line 4. Subtotal must equal line 2, net NM allocated income, plus line 3, NM apportioned income."
FormCIT1	2065	"Schedule CIT-C, line 5. NM percentage must equal line 4, subtotal, divided by line 1, NM net taxable income, multiplied by 100."
FormCIT1	2066	"Schedule CIT-C, line 5. NM percentage must be between 0 and 100."
FormCIT1	2110	"Schedule CIT-D, line 2 through line 4, may be non-zero only if separate corporate entity was indicated on Form CIT-1, line E, method used to determine New Mexico taxable income of the corporation."
FormCIT1	2130	"Schedule CIT-D, line 5. Total NM deduction must equal the sum of line 1 through line 4."
FormCIT1	2305	"Schedule CIT-CR, line B. Total portion of tax credits to be refunded) must equal the sum of column D, amount of credit to refund, for refundable credit types (F01, R03, and T02) only."
FormCIT1	2310	"Schedule CIT-CR, line A. Total credits applied to tax liability due must equal the sum of column C, amount claimed applied to tax due, for ALL credit types entered."
FormCIT1	4172	"Schedule CIT-A, line C. A special method type must be indicated if special apportionment is elected for current tax year."

Appendix J – SCORP Validation Error Codes – Business Income Tax Programs

Form Type	Error Code	Error Message
FormSCOR	0	"This software product not approved for submissions with this form type and form year."
FormSCOR	130	"Schedule S-Corp A must be filed if Form S-Corp line F indicates immunity from New Mexico taxes."
FormSCOR	335	"Entering bank information requires a routing number, account number and you must indicate a saving or checking account."
FormSCOR	336	"You must answer "No" to the question about accounts located outside the U.S. to receive a direct deposit."

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FormSCOR	1050	"Form S-Corp, line 6a. Tax year beginning date must match current tax year."
FormSCOR	1120	"Form S-Corp, line 1. Income taxable to corporation must equal Schedule S-Corp C, line 4, column 1, total income everywhere."
FormSCOR	1135	"Form S-Corp, line 3. If New Mexico percentage is not equal to 100, value must equal Schedule S-Corp C, line 5, New Mexico percentage."
FormSCOR	1140	"Form S-Corp, line 4. New Mexico income tax must equal line 2 multiplied by line 3."
FormSCOR	1142	"Form S-Corp, line 5. Total tax credits applied against income tax liability must equal Schedule S-Corp-CR, line A, total applied to tax liability due."
FormSCOR	1145	"Form S-Corp, line 6. New Mexico income tax less tax credits must equal line 4 minus line 5."
FormSCOR	1155	"Form S-Corp, line 7. Franchise tax must be a multiple of \$50."
FormSCOR	1160	"Form S-Corp, line 8. Total income and franchise tax must be equal line 6, New Mexico income tax less tax credits, plus line 7, franchise tax."
FormSCOR	1162	"Form S-Corp header, line 9. If refunds and overpayments applied to next tax year is not equal to zero, then line 4b, Amended, must be checked."
FormSCOR	1165	"Form S-Corp, line 10. Subtotal must equal line 8, total income and franchise tax, plus line 9, refunds and overpayments applied to next tax year."
FormSCOR	1168	"Form S-Corp, line 14. Withholding passed to owners must not be greater than line 12, tax withheld from oil and gas proceeds, plus line 13, tax withheld from pass-through entities."
FormSCOR	1170	"Form S-Corp, line 15. Total payments and tax withheld must equal the sum of lines 11 through 13 minus line 14."
FormSCOR	1175	"Form S-Corp, line 16. Tax due must equal line 10, subtotal, minus line 15, total payments and tax withheld."
FormSCOR	1180	"Form S-Corp, line 19. Total amount due must equal line 16, tax due, plus line 17, penalty, plus line 18, interest."
FormSCOR	1183	"Form S-Corp, line 20. Overpayment must be equal to line 15, total payments and tax withheld, minus line 10, subtotal."
FormSCOR	1185	"Form S-Corp, line 20a. Amount of overpayment applied to current tax year tax liability must not be greater than line 20, overpayment."
FormSCOR	1190	"Form S-Corp, line 20b. Amount of overpayment to be refunded must equal line 20, overpayment, minus line 20a, amount of overpayment applied to current tax year liability."
FormSCOR	1195	"Form S-Corp, line 21. Total portion of tax credits to be refunded must equal Schedule S-Corp CR, line B, total portion of tax credits to be refunded."
FormSCOR	1200	"Form S-Corp, line 22. Total refund of overpaid tax and refundable credit due must equal line 20b, amount of overpayment to be refunded, plus line 21, total portion of tax credits to be refunded."
FormSCOR	1900	"Form S-Corp, line RE1. The routing number is incorrect or invalid."
FormSCOR	1905	"Form S-Corp, line RE4. The State of New Mexico does not support transactions that go out of the United States."
FormSCOR	1910	"Form S-Corp, line RE3. The State of NM does not allow debiting against savings accounts."
FormSCOR	1915	"The debit date given is an invalid value. It must not be more than 14 days earlier than the current date"
FormSCOR	1920	"Non-IAT transactions requiring payment must have a requested debit date."
FormSCOR	2055	"Schedule SCorp-C, line 3, column 1. Net recognized built-in gain everywhere must equal federal 1120S Schedule D, line 18."
FormSCOR	2060	"Schedule S-Corp-C, line 4, column 1. Total income everywhere must equal line 1, capital gains everywhere, plus line 2, passive income everywhere, plus line 3, net recognized built-in gain everywhere."
FormSCOR	2061	"Schedule S-Corp-C, line 4 column 2. Total New Mexico income must equal line 1, capital gains New Mexico, plus line 2, passive income New Mexico, plus line 3, net recognized built-in gain New Mexico."
FormSCOR	2065	"Schedule S-Corp-C, line 5. New Mexico percentage must equal line 4, column 2, total New Mexico income, divided by line 4, column 1, total income everywhere, multiplied by 100."
FormSCOR	2305	"Schedule SCorp-CR line B. Total portion of tax credits to be refunded must equal the sum of column D, amount of credit to refund, for refundable credit types (F01, R03, and T02) only."

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FormSCOR	2310	"Schedule SCorp-CR line A. Total credits applied to tax liability due must equal the sum of column C, amount claimed applied to tax due, for ALL credit types entered."
FormSCOR	3005	"Schedule S-Corp-1, line 4. Subtotal must equal line 1, ordinary income, plus line 2, other income, plus line 3, interest income from non-New Mexico municipal bonds."
FormSCOR	3015	"Schedule S-Corp-1, line 8. Apportionable income must equal line 4, subtotal, minus the sum of line 5 through 7."
FormSCOR	3020	"Schedule S-Corp-1, line 9. Average New Mexico percentage must equal Schedule S-Corp-A, line 5, average New Mexico percentage."
FormSCOR	3025	"Schedule S-Corp-1, line 10. New Mexico apportionable income must equal line 8, apportionable income, multiplied by line 9, average New Mexico percentage."
FormSCOR	3035	"Schedule S-Corp-1, line 12. New Mexico taxable income must equal line 10, New Mexico apportionable income, plus line 11, New Mexico allocated income."
FormSCOR	4000	"Schedule S-Corp-A, line 1a, column 1. Average annual value of inventory everywhere must be greater than or equal to column 2, average annual value of inventory in New Mexico."
FormSCOR	4005	"Schedule S-Corp-A, line 1b, column 1. Average annual value of real property everywhere must be greater than or equal to column 2, average annual value of real property in New Mexico."
FormSCOR	4010	"Schedule S-Corp-A, line 1c, column 1. Average annual value of personal property everywhere must be greater than or equal to column 2, average annual value of personal property in New Mexico."
FormSCOR	4015	"Schedule S-Corp-A, line 1d, column 1. Rented property everywhere must be greater than or equal to column 2, rented property in New Mexico."
FormSCOR	4020	"Schedule S-Corp-A, line 1e, column 1. Total property everywhere must be greater than or equal to column 2, total property in New Mexico."
FormSCOR	4025	"Schedule S-Corp-A, line 1e, column 1. Total property everywhere must equal the sum of column 1, lines 1a through 1d."
FormSCOR	4030	"Schedule S-Corp-A, line 1e, column 2. Total property in New Mexico must equal the sum of column 2, lines 1a through 1d."
FormSCOR	4035	"Schedule S-Corp-A, line 1. Property factor must equal line 1e, column 2, total property in New Mexico, divided by line 1e, column 1, total property everywhere, multiplied by 100."
FormSCOR	4040	"Schedule S-Corp-A, line 2a, column 1. Total compensation of employees everywhere must be greater than or equal to column 2, total compensation of employees in New Mexico."
FormSCOR	4045	"Schedule S-Corp-A, line 2, Payroll factor must equal line 2a, column 2, total compensation of employees in New Mexico, divided by line 2a, column 1, total compensation of employees everywhere, multiplied by 100."
FormSCOR	4050	"Schedule S-Corp-A, line 3a, column 1. Total gross receipts everywhere must be greater than or equal to column 2, total gross receipts in New Mexico."
FormSCOR	4055	"Schedule S-Corp-A, line 3. Sales factor must equal line 3a, column 2, total gross receipts in New Mexico, divided by line 3a, column 1, total gross receipts everywhere, multiplied by 100."
FormSCOR	4060	"Schedule S-Corp-B, line 1, column 1. Net non-business dividends everywhere must be greater than or equal to column 2, net non-business dividends in New Mexico."
FormSCOR	4065	"Schedule S-Corp-B, line 2, column 1. Net non-business interest everywhere must be greater than or equal to column 2, net non-business interest in New Mexico."
FormSCOR	4075	"Schedule S-Corp-B, line 4, column 1. Net non-business royalties everywhere must be greater than or equal to column 2, net non-business royalties in New Mexico."
FormSCOR	4095	"Schedule S-Corp-B, line 8, column 1. Total allocated income everywhere must equal the sum of column 1, lines 1 through 7."
FormSCOR	4096	"Schedule S-Corp-B, line 8, column 1. Total allocated income everywhere must equal Schedule S-Corp-1, line 7, allocated income."
FormSCOR	4100	"Schedule S-Corp-B, line 9, column 2. Total allocated income in New Mexico must equal the sum of column 2, lines 1 through 7."
FormSCOR	4101	"Schedule S-Corp-B, line 9, column 2. Total allocated income in New Mexico must equal Schedule S-Corp-1, line 11, New Mexico allocated income."
FormSCOR	4170	"Schedule S-Corp-A, line A. Effective date of election must be earlier than timestamp of return."

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FormSCOR	4172	"Schedule S-Corp-A, line B. A special method type must be indicated if special apportionment is elected for current tax year."
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Appendix K – PTE Validation Error Codes – Business Income Tax Programs

Form Type	Error Code	Error Message
FormPTE1	0	"This software product not approved for submissions with this form type and form year."
FormPTE1	2000	"Schedule PTE-A, line 1a, column 1. Total average annual value of inventory everywhere must be greater than or equal to column 2, total average annual value of inventory in New Mexico."
FormPTE1	2005	"Schedule PTE-A, line 1b, column 1. Total average annual value of real property everywhere must be greater than or equal to column 2, total average annual value of real property in New Mexico."
FormPTE1	2010	"Schedule PTE-A, line 1c, column 1. Total average annual value of personal property everywhere must be greater than or equal to column 2, total average annual value of personal property in New Mexico."
FormPTE1	2015	"Schedule PTE-A, line 1d, column 1. Total rented property everywhere must be greater than or equal to column 2, total rented property in New Mexico."
FormPTE1	2020	"Schedule PTE-A, line 1e, column 1. Total property everywhere must be greater than or equal to column 2, total property in New Mexico."
FormPTE1	2025	"Schedule PTE-A, line 1e, column 1. Total property everywhere must be the sum of column 1, total everywhere, lines 1a through 1d."
FormPTE1	2030	"Schedule PTE-A, line 1e, column 2. Total property in New Mexico must be the sum of column 2, total in New Mexico, lines 1a through 1d."
FormPTE1	2035	"Schedule PTE-A, line 1. Property factor must equal line 1e, column 2, total property in New Mexico, divided by line 1e, column 1, total property everywhere, multiplied by 100"
FormPTE1	2040	"Schedule PTE-A, line 2a, column 1. Wages, salaries, commissions everywhere, must be greater than or equal to column 2, wages, salaries, commissions in New Mexico."
FormPTE1	2045	"Schedule PTE-A, line 2. Payroll factor must equal line 2a, column 2, wages, salaries, commissions in New Mexico, divided by line 2a, column 1, wages, salaries, commissions everywhere, multiplied by 100."
FormPTE1	2050	"Schedule PTE-A, line 3a. Gross receipts everywhere must be greater than or equal to column 2, gross receipts in New Mexico."
FormPTE1	2055	"Schedule PTE-A, line 3. Sales factor must equal line 3a, column 2, gross receipts in New Mexico, divided by line 3a, column 1, gross receipts everywhere, multiplied by 100."
FormPTE1	2060	"Schedule PTE-B, line 1, column 1. Net non-business dividends everywhere must be greater than or equal to column 2, net non-business dividends in New Mexico."
FormPTE1	2065	"Schedule PTE-B, line 2, column 1. Net non-business interest everywhere must be greater than or equal to column 2, net non-business interest in New Mexico."
FormPTE1	2075	"Schedule PTE-B, line 4, column 1. Net non-business royalties everywhere must be greater than or equal to column 2, net non-business royalties in New Mexico."
FormPTE1	2095	"Schedule PTE-B, line 8, column 1. Total allocated income everywhere must equal the sum of column 1, total income everywhere, lines 1 through 7."
FormPTE1	2100	"Schedule PTE-B, line 9, column 2. Total New Mexico allocated income must equal the sum of column 2, New Mexico income, lines 1 through 7."
FormPTE1	2105	"Form PTE-1, line 3. Withholding passed to owners must be less than the sum of lines 1, tax withheld from oil and gas proceeds, and line 2, tax withheld on pass-through entity allocable net income."
FormPTE1	2107	"Form PTE-1, line 4. Subtotal must equal line 1, tax withheld from oil and gas proceeds, plus line 2, tax withheld on pass-through entity allocable net income, minus line 3, withholding passed to owners."
FormPTE1	2110	"Form PTE-1, line 9. Subtotal must equal line 6, ordinary income, plus line 7, other income, plus line 8, interest income from non-NM municipal bonds."
FormPTE1	2115	"Form PTE-1, line 11. Allowable deductions from Schedule K, must be greater than or equal to zero."
FormPTE1	2120	"Form PTE-1, line 12. Allocated income, if present, must equal Schedule PTE-B, line 8, column 1, total allocated income."

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FormPTE1	2125	"Form PTE-1, line 13. Apportionable income must equal line 9, subtotal, minus line 10, interest from US government obligations, plus line 11, allowable deductions from Schedule K, plus line 12, allocated income."
FormPTE1	2130	"Form PTE-1, line 14. Average New Mexico percentage, if not equal to 100%, must equal Schedule PTE-A, line 5, average New Mexico percentage."
FormPTE1	2135	"Form PTE-1, line 15. NM apportionable income must equal line 13, apportionable income, multiplied by line 14, average New Mexico percentage."
FormPTE1	2140	"Form PTE-1, line 16. NM allocated income must equal Schedule PTE-B, line 9, column 2, total New Mexico allocated income."
FormPTE1	2145	"Form PTE-1, line 17. Total NM net income must equal line 15, New Mexico apportionable income, plus line 16, New Mexico allocated income."
FormPTE1	4172	"Schedule PTE-A, line B. A special method type must be indicated if special apportionment is elected for current tax year."

Appendix L – PTW-D Validation Error Codes – Business Income Tax Programs

Form Type	Error Code	Error Message
FormPTWD	0	"This software product not approved for submissions with this form type and form year."
FormPTWD	5000	"Form PTW-D. If return type of 'other' is selected, reason cannot be blank"
FormPTWD	5010	"Form PTW-D, line 3. Withholding tax passed to owners must not exceed line 2, total withholding"
FormPTWD	5013	"Form PTW-D, line 6. Total Payments must equal the sum of line 3, withholding passed to owner, plus line 4, tax paid on form 41355, minus line 5, refunds received."
FormPTWD	5015	"Form PTW-D, line 7. Tax Due, must equal line 2, total withholding, minus line 6, total payments."
FormPTWD	5025	"Form PTW-D, line 2. Total withholdings must equal sum of page 2, column 4, owner's share of withholding tax."
FormPTWD	5030	"Form PTW-D, line 11. Overpayment must equal line 6, total payments, minus line 2, total withholding."

Appendix M – Validation Error Codes – Fiduciary Income Tax Program

Form Type	Error Code	Error Message
FormFID1	0	"This software product not approved for submissions with this form type and form year."
FormFID1	335	"Entering bank information requires a routing number, account number and you must indicate a saving or checking account."
FormFID1	336	"You must answer "No" to the question about accounts located outside the U.S. to receive a direct deposit."
FormFID1	1005	"Form FID-1 Tax Year Beginning date must match tax year"
FormFID1	1115	"Form FID 1, page 1, line 2. Additions to federal income must equal FID-1, page 2, line 3, total additions."
FormFID1	1120	"Form FID-1, page 1, line 3. Deductions from federal income must equal FID-1, page 2, line 7, total deductions."
FormFID1	1130	"Form FID-1, page 1, line 4. New Mexico taxable income must equal line 1, FAGI, plus line 2, additions to federal income, minus line 3, deductions from federal income."
FormFID1	1135	"Form FID-1, page 1, line 6. New Mexico percentage of income must equal Schedule FID-B1, line 16, New Mexico percentage of income."
FormFID1	1140	"Form FID-1, page 1, line 7. NM income tax must equal line 5, tax on New Mexico taxable income, multiplied by line 6, New Mexico percentage of income."
FormFID1	1145	"Form FID-1, page 1, line 9. Total New Mexico tax must equal line 7, New Mexico income tax, plus line 8, tax on lump sum distributions."

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Form Type	Error Code	Error Message
FormFID1	1150	"Form FID-1, page 1, line 11. Total credits applied against income tax liability must equal schedule FID-CR, line A, total applied to tax liability due."
FormFID1	1155	"Form FID-1, page 1, line 12. Net NM Income tax must equal line 9, total New Mexico tax, minus line 10, credit for taxes paid to other state, plus line 11, total credits applied against tax liability due."
FormFID1	1160	"Form FID-1, page 1, line 17. Withholding passed to beneficiaries must be less than or equal to line 15, tax withheld from oil and gas proceeds, plus line 16, tax withheld from pass-through entity."
FormFID1	1165	"Form FID-1, page 1, line 18. Total payments and tax withheld must equal sum of lines 13 through 16 minus line 17."
FormFID1	1170	"Form FID-1, page 1, line 19. Tax due must equal line 12, net New Mexico income tax minus line 18, total payments and tax withheld."
FormFID1	1175	"Form FID-1, page 1, line 22. Total amount due must equal line 19, tax due, plus line 20, penalty, plus line 21 interest."
FormFID1	1180	"Form FID-1, page 1, line 23. Overpayment must equal line 18, total payments and tax withheld, minus line 12, net New Mexico income tax."
FormFID1	1185	"Form FID-1, page 1, line 23a. Overpayment applied to next year liability must be less than or equal to line 23, total overpayment."
FormFID1	1190	"Form FID-1, page 1, line 23b. Overpayment to refund must equal line 23, total overpayment, minus line 23a, overpayment applied to next year liability."
FormFID1	1195	"Form FID-1, page 1, line 24. Total portion of tax credits to be refunded must equal Schedule FID-CR, line B, total portion of tax credits to be refunded."
FormFID1	1200	"Form FID-1, page 1, line 25. Total refund of overpayment and refundable credit must equal line 23b, overpayment to refund, plus line 24, total portion of tax credits to refund."
FormFID1	1300	"Form FID-1, page 2, line 3. Total additions must equal line 1, federal NOL carryover, plus line 2, non-New Mexico municipal bond interest."
FormFID1	1305	"Form FID-1, page 2, line 7. Total deductions must equal line 4, New Mexico NOL, plus line 5, interest income from US government obligations, plus line 6, net capital gain deductions."
FormFID1	1400	"Schedule FID-B1, line 1, column 3. Net dividends must equal column 1, gross dividends, minus column 2, expenses/distributions."
FormFID1	1405	"Schedule FID-B1, line 2, column 3. Net interest must equal column 1, gross interest, minus column 2, expenses/distributions."
FormFID1	1410	"Schedule FID-B1, line 3, column 3. Net income must equal column 1, gross income, minus column 2, expenses/distributions."
FormFID1	1415	"Schedule FID-B1, line 4, column 3. Net rents and royalties must equal column 1, gross rents and royalties, minus column 2, expenses/distributions."
FormFID1	1420	"Schedule FID-B1, line 5, column 3. Net profit or loss must equal column 1 gross profit or loss, minus column 2, expenses/distributions."
FormFID1	1425	"Schedule FID-B1, line 6, column 4. New Mexico allocation of net business and farm income must equal column 3, net business and farm income, multiplied by Schedule FID-B2, line 5, average New Mexico percentage."
FormFID1	1430	"Schedule FID-B1, line 7, column 3. Net other income must equal column 1, gross other income, minus column 2, expenses/distributions."
FormFID1	1435	"Schedule FID-B1, line 8, column 1. Gross total must equal to sum of column 1, gross, lines through 7."
FormFID1	1440	"Schedule FID-B1, line 8, column 2. Expenses distribution total must equal sum of column 2, expenses/distributions, lines 1 through 7."
FormFID1	1445	"Schedule FID-B1, line 8, column 3. Net total must equal sum of column 3, net, lines 1 through 7."
FormFID1	1450	"Schedule FID-B1, line 8, column 4. New Mexico allocation total must equal sum of column 4, allocation to New Mexico, lines 1 through 7."
FormFID1	1455	"Schedule FID-B1, line 8a. Allocation percentage must equal line 8, column 4, total allocation to New Mexico, divided by line 8, column 3, total net, times 100."
FormFID1	1460	"Schedule FID-B1, line 9, column 4. New Mexico deduction for exemption must equal line 9, column 3, net deduction for exemption, multiplied by line 8a, allocation percentage."

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Form Type	Error Code	Error Message
FormFID1	1465	"Schedule FID-B1, line 10, column 4. New Mexico deduction for distributions not shown above must equal line 9, column 3, net deduction for distributions not shown above, multiplied by line 8a, allocation percentage."
FormFID1	1470	"Schedule FID-B1, line 11, column 4. New Mexico other deductions must equal line 9, column 3, net other deductions, multiplied by line 8a, allocation percentage."
FormFID1	1475	"Schedule FID-B1, line 12, column 3. Total net deduction must equal sum of column 3, lines 9 through 11."
FormFID1	1480	"Schedule FID-B1, line 12, column 4. Total allocation to NM deduction must equal sum of column 4, lines 9 through 11."
FormFID1	1485	"Schedule FID-B1, line 13, column 3. Net taxable income must equal line 8, net total income, minus line 12, net total deduction."
FormFID1	1490	"Schedule FID-B1, line 13, column 4. New Mexico allocated taxable income must equal line 8, New Mexico allocated total income, minus line 12, New Mexico allocated total deduction."
FormFID1	1495	"Schedule FID-B1, line 15, column 3. Net total income must equal line 13, net taxable income of estate or trust, plus line 14, net income from lump-sum distributions."
FormFID1	1500	"Schedule FID-B1, line 15, column 4. New Mexico allocated total income must equal line 13, taxable income of estate or trust, plus line 14, income from lump-sum distributions."
FormFID1	1505	"Schedule FID-B1, line 16. NM percentage of income must equal line 15, column 4, New Mexico allocated total income, divided by line 15, column 3, net total income, times 100."
FormFID1	1600	"Schedule FID-B2, line 1a, column 1. Average annual value of inventory everywhere must be greater than or equal to line 1a, column 2, average value of inventory in New Mexico."
FormFID1	1605	"Schedule FID-B2, line 1b, column 1. Average annual value of real property everywhere must be greater than or equal to line 1b, column 2, average value of real property in New Mexico."
FormFID1	1610	"Schedule FID-B2, line 1c, column 1. Average annual value of personal property everywhere must be greater than or equal to line 1c, column 2, average value of personal property in New Mexico."
FormFID1	1615	"Schedule FID-B2, line 1d, column 1. Rented property everywhere must be greater than or equal to line 1d, column 2, rented property in New Mexico."
FormFID1	1620	"Schedule FID-B2, line 1e, column 1. Total property everywhere must be greater than or equal to line 1e, column 2, total property in New Mexico."
FormFID1	1625	"Schedule FID-B2, line 1e, column 1. Total property everywhere must equal the sum of column 1, lines 1a through 1d."
FormFID1	1630	"Schedule FID-B2, line 1e, column 2. Total property inside New Mexico must equal the sum of column 2, lines 1a through 1d."
FormFID1	1635	"Schedule FID-B2, line 1. Property factor percentage must equal line 1e, column 2, total property inside New Mexico, divided by line 1e, column 1, total property everywhere, times 100."
FormFID1	1640	"Schedule FID-B2, line 2a, column 1. Wages, salaries, commissions, everywhere must be greater than or equal to line 2a, column 2, wages, salaries, commissions in New Mexico."
FormFID1	1645	"Schedule FID-B2, line 2. Payroll factor percentage equal line 2a, column 2, wages, salaries, commissions inside New Mexico, divided by line 2a, column 1, wages, salaries, commissions everywhere, times 100."
FormFID1	1650	"Schedule FID-B2, line 3a, column 1. Gross receipts everywhere must be greater than or equal to line 3a, column 2, gross receipts in New Mexico."
FormFID1	1655	"Schedule FID-B2, line 3. Sales factor percentage must equal line 3a, column 2, gross receipts in New Mexico, divided by line 3a, column 1, gross receipts everywhere."
FormFID1	1660	"Schedule FID-B2. The effective date of election of a special apportionment method must be earlier than date this return is received."
FormFID1	1670	"Schedule FID-B2. A special method type must be indicated if special apportionment is elected for current tax year."
FormFID1	1900	"The routing number is incorrect or invalid."
FormFID1	1905	"Form FID-1, line RE4. The State of New Mexico does not support transactions that go out of the United States."

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Form Type	Error Code	Error Message
FormFID1	1910	"The State of New Mexico does not allow debiting against savings accounts."
FormFID1	1915	"The debit date may be no more than 14 days in the past."
FormFID1	1920	"Non-IAT transactions requiring payment must have a requested debit date."

Appendix N – Frequently Asked Questions (FAQ's)

All Programs – General

Q: What version of the E-Standards (formerly TIGERS) State Schema Package is New Mexico using?

New Mexico employs the current version of the E-Standards state schema templates. Year over year changes to state schema templates are documented on the [Tax Exchange website](#).

Q: The *ReturnState* element has an optional *stateSchemaVersion* attribute. How does that attribute work?

If this optional attribute is used by your product, its value must be an accepted enumeration value to pass schema validation. When New Mexico deploys a new version of the State schema, it will update the accepted value for *stateSchemaVersion*. So, any products using this attribute must be updated as well.

If the *stateSchemaVersion* attribute is not used by your product, then you will not see schema validation errors when New Mexico deploys a new schema version. Nonetheless, your submissions will be validated against the new version of the schema. So, your submissions using an older version of the State schema may still validate, but will give no indication that the schema version you are using is obsolete.

Q: Many New Mexico tax forms include signature requirements. What are the signature requirements for e-File submissions?

We rely on federal signature requirements for our e-File tax programs. Our signature requirements for all forms, whether provided in schema or as PDF attachments, are met when the federal requirements are met.

Q: The schema uses a *DateType* element for tax year. What date should be used?

The New Mexico schema uses *DateType* (efileTypes.xsd) for some elements referencing a tax year.

Use the date January 1st to pass schema validation. A simple alternative is to use new element *NMDateOrYearType*. This element support either YYYY-MM-DD or YYYY and may be used when the value for Year alone is requested. As part of the changes to credits and the introduction of the new *NMCreditManagerType*, the overloading of *DateType* will be addressed.

This guidance applies to forms RPD-41285, RPD-41369 and elements using types *NMAvailableCreditType* and *NMAvailableCredit1Type* (RPD-41281, RPD-41317, RPD-41319, RPD-41326, RPD-41346 and RPD-41372).

Q: Does New Mexico accept the Federal extensions, or is it necessary to file a separate state form to file an extension?

The State of New Mexico accepts the Federal extensions.

Q: Is the Federal extension document required as an attachment to the state return?

Federal extension documentation, or the New Mexico Extension request, is **required** as a binary attachment for all returns.

Q: Are binary attachments supported?

New Mexico accepts binary attachments for all MeF programs and requires that Tax Software Provider support binary attachments for business and individual returns.

Q: My product does not support in-form attachments. What should I do?

New Mexico has switched to top-level attachments with references, as described above. This should not be a problem.

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Q: When is the Payor (aka Remitter) CRS ID number required?

In general, the New Mexico Combined Reporting System (CRS) ID number is required when a person or entity is engaged in business in New Mexico and is subject to gross receipts, compensating tax or withholding tax on wages, gambling winnings and other compensation. A tax preparer, who prepares a New Mexico return outside of New Mexico, is not required to have a CRS ID number.

If a payor (remitter) withholds and remits withholding on a W2 or W2G, they should have a New Mexico CRS ID number because they are indicating they paid the withholding to New Mexico. The New Mexico CRS ID number is not required simply because a payor withholds and remits withholding on oil and gas proceeds or pass-through entity income. The CRS ID number is not required when remitting the tax, but may be required for several other reasons.

Q: What is New Mexico's schedule for acknowledging MeF submissions?

The New Mexico Department of Taxation and Revenue acknowledges submissions on an hourly basis, however, this is during weekday business hours only. Transmitters that do not receive acknowledgements within a few hours may expect to receive them within two business days of the Department receiving State returns from the IRS. New Mexico normally acknowledges test submissions hourly but may require two business days to acknowledge due to software and configuration testing activity in the test environment.

All Programs – Refunds and Payments

Q. Which of New Mexico's tax programs are supported for direct deposit or direct debit?

Direct deposit and debit is supported for all New Mexico's tax programs. The only requirement is that the account be domestic to the USA and be checking versus savings.

Q. Will New Mexico accept alphanumeric DAN (Deposit Account Number) for bank products?

Yes. The Deposit Account Number (DAN) is the regular account number used for direct debit or deposit to checking and savings accounts. New Mexico supports 17 alphanumeric characters for: Savings/Checking; Direct Deposit; and a few other account types. There are also some Federal accounts where the character limit is much larger and New Mexico accommodate those as well.

Q. Does New Mexico use an *AddendaRecord* in *FinancialTransaction*? Also, does the State allow for deposit into 529 accounts?

No, New Mexico does not support either *AddendaRecord* or 529 accounts in the *Financial Transaction* schema.

Q. Does New Mexico allow an amount less than the full balance due to be electronically withdrawn?

Yes. New Mexico does accept e-payments that are less than the balance due.

Q: A taxpayer would like to debit two separate accounts for a payment due. Does New Mexico support multiple financial transactions in a single submission?

No. While the *Financial Transaction* schema supports multiple transactions, if two or more are defined in the *FinancialTransaction* element, only the first instance will be processed by New Mexico systems.

Q: The *Financial Transaction* schema includes a section on *Estimated Payments*. Are Tax Software Provider products expected to support estimated payments via e-Filing? If so, will these be attached to the RPD-41367?

“Estimated Payments” are payments other than return payments and extension payments as required by the corporate and personal income tax acts. New Mexico is not supporting e-Filing estimated payments for personal or corporate income tax through MeF. This portion of the *Financial Transaction* schema was defined by the TIGERS group. While we may enable estimated payments via MeF in the future, estimated payments may be made today through New Mexico's Taxpayer Access

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Point (TAP). Also, the purpose of Form RPD-41367, is to remit the required withhold from the pass-through entity's owners to the state of New Mexico. Form RPD-41367 would not be a proper method of filing estimated payments.

Q. What bank routing number should be used for New Mexico PATS scenarios that require one?

For PATS tests requiring a routing number where none is listed, any valid routing number will work.

Q: Does New Mexico permit back-dating of the requested payment date in *FinancialTransaction*?

No, New Mexico does not permit this. Returns with a back-dated requested payment date will be rejected, however, there is a grace period to allow for reasonable processing time.

PIT Program – General

Q. How are Primary and Spouse deceased dates handled in the schema?

The Primary and Secondary deceased indicators are removed from the New Mexico PIT-1 beginning Tax Year 2014. The Primary and Secondary deceased dates are in these two elements:

/ReturnState/ReturnHeaderState/Filer/Primary/DateOfDeath
/ReturnState/ReturnHeaderState/Filer/Secondary/DateOfDeath

Populate the date fields as needed. There are no indicators to populate.

Q. How does the *ReturnPrepInfo* element work?

The four elements in */ReturnState/ReturnDataState/FormPIT1/ReturnPrepInfo* (an email address and a timestamp split into 3 components) are intended for use by online (that is, internet) products.

1. The requested email address is the one associated with the online account used to file the return. In many cases, this will match the taxpayer's email address.
2. The requested timestamp is when the return was completed by the end-user and submitted to the online product for processing.

New Mexico requests this information if it is available from the online product. The email address of the online account and end-user submission timestamp could reasonably be expected from the product itself, and would not necessarily have to come from the user.

Q. It is now required to have a Caregivers Statement when filing *WksChildCare*. How is the CG attachment linked to the *WksChildcare*?

The binary attachment describing the Caregiver's Statement should be attached at the top level of the xml. The attachment is linked to the *WksChildCare* with matching attribute values for both the *WksChildCare* and the attachment.

Q. Does the State require spouse information when a return is Married Filing Separate?

Yes, supply secondary name and SSN in the elements below:

/ReturnState/ReturnHeaderState/Filer/Secondary/TaxpayerName
/ReturnState/ReturnHeaderState/Filer/Secondary/TaxpayerSSN

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Q. What if a dependent has died during the tax year?

The IRS on a Federal return allows for the text "DIED" to be entered in the Dependent's SSN field. However, the State schema requires any Dependent's SSN to be entered in the format of 9 digits. To submit a valid XML return using the State schema:

- Enter the Dependent's SSN
- If no Dependent's SSN is available, you will need to file a paper return.

The reason for this is to allow the State a method of resolving discrepancies with claimed dependents on different returns.

Q. Will New Mexico accept the spouse's SSN as Non-Resident Alien (NRA, or 666-66-6666)?

We can only process returns that have a valid SSN or ITIN.

Q. Now that a Caregivers Statement is required when filing *WksChildCare*, what if the taxpayer is unable to scan in the attachment? Also, the *PITCGAttachment* element seems superfluous.

As of 2013 v0.4, the SchCG schema, which describes the Caregiver Statement, has now been added to the schema set. The *WksChildCare* now requires **either** an attachment **or** the usage of the SchCG schema. Within *WksChildCare*, the value in the *PITCGAttachment* or *PITCGSchema* elements are indeed just placeholders; the attributes contain the reference to the attachment or schema. Either true or false can be used for the value.

Q. How do I enter the Monthly Compensation in SchCG - Caregivers?

When entering the details for the individual or child receiving care, you must complete a full set of 12 values for the *CompensationPerMonth* element. Each set will correspond to the month of the year – the first set of values is January, the second set is February, and so forth. If there is no compensation for that month, please enter the value zero.

Q: Can a taxpayer have multiples of the SchCG due to having more than one caregiver throughout the year?

Yes. Please ensure that you include the linking attributes in the Caregiver's Statements (SchCG) and the Worksheet Child Care

Q. Is there a perfection period for PIT submissions?

Electronically filed and electronically paid PIT returns have their due date automatically extended through the end of the month that they are due. There is no perfection period allowed after this extended due date. In addition, there is also no perfection period for returns filed after the 6-month extension due date each year.

Q. What forms have attachments?

Using the current schema, a listing of forms can be produced. However, there may be situations where a supplemental attachment is requested and can help clarify or expedite the return being processed.

Q. How should attachments to form RPD-41272 be handled?

Other States Forms: A taxpayer may include "other States forms" when claiming credit for taxes paid to another State on Form PIT-1 by a New Mexico resident or first-year resident or part-year resident on income taxable in both New Mexico and another State". If PDFs of other States forms are available, the binary attachment should be located with all other attachments at the top-level of the XML return: */ReturnState/BinaryAttachment*.

New Mexico is participating in the Taxes Paid to Other States (TPOS) pilot program, and will accept other state return data via the E-Standards TPOS schema, if this is supported by the tax software.

Section VI – Multiple Payment Data: SchRPD41272.xsd now supports multiple payment information from Section V to be recorded in schema.

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Q. What is a statement “reflecting a correct division of community and separate income and payments” and how is it filed with New Mexico?

For married persons filing separate or persons separated or divorced during the year, and having income and payments not evenly distributed, a copy of a statement reflecting a correct division of community and separate income and payments must be provided. If the statement is available at the time of filing, it may be submitted as a PDF attached to the top-level of the XML return: `/ReturnState/BinaryAttachment`, otherwise it must be mailed to the Department.

Q. When calculating the “Total Applied” amount in box A and B of the PIT-CR form, is there any particular order on which credits must be entered or calculated first? Is it necessary to order the credits entered on the form by credit type (A01, A02, B01, B02 ...) or form number (RPD-41227, 41228, 41317, 41326...) or nonrefundable first then refundable?

Sums for credit amounts are not calculated in any specific order. The Total Credit Available numbers from the various credit forms may be placed on the CR form in any order with the associated dollar amounts under “Amount Applied”. For refundable credits, the total available amount may be split between “Amount Applied” and “Amount Refunded”.

Q. New Mexico is requesting State 1099 documents regardless of the presence of New Mexico withholding. Is my product required to supply this information?

No, this is a request only and not a requirement.

Q. When New Mexico requests State 1099 documents regardless of the presence of New Mexico withholding, does that include documents issued by other States?

If your system can supply State 1099 documents regardless of withholding for New Mexico, that would include other States forms as well, for example, a State 1099-G issued by Arizona with no withholding reported. Again, this is a request only.

Q: How does New Mexico handle MeF returns with a SSN of “Applied For” when the primary, spouse or dependent has yet to receive a SSN?

If the primary or spouse SSN is filed as “Applied For”, New Mexico cannot process the return. If a dependent’s SSN is filed as “Applied For”, then New Mexico will deny the dependent exemption until evidence of the SSN or ITIN is provided.

Business Programs – General

Q: The schemas for New Mexico treat Form RPD-41367 as a separate tax type (PTW-D) from PTE or S Corp. In the event that a PTE filer needs to file Form RPD-41367 for nonresident partners, it would require two separate submissions based on how the schemas are set up. How should the RPD-41367 be filed when required as a supplemental form to a PTE or S-Corp return?

Form RPD-41367 can indeed stand alone in schema when required by the PTW-D tax program. However, as it stands today, our systems cannot process the RPD-41367 in schema in an MeF submission when required as a supplemental form for the CIT, S-Corp or PTE tax programs. If the PTW-D is required for any business return filed through the MeF filing program, it must be filed separately with New Mexico in one of the following formats:

- Mailed hard copy filing, if fewer than 50 payees.
- Filing online via the New Mexico Taxpayer Access Point (TAP).
- E-Filing as a separate submittal via MeF as a standalone PTW-D submission (if supported in schema).

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PTW-D may be filed as a standalone return as described by the New Mexico Test scenario "PTW-D Test Scenario 1". PTW-D may also be provided as an "informational only" PDF attachment for Pass-Through Entity (PTE), S-Corp or Corporate (CIT) returns.

Please note that pursuant to New Mexico Administrative Code, 3.3.5.15, PTW-D instructions state: "If a PTE has more than 50 payees who receive New Mexico net income, the PTE is required to electronically file Form RPD-41367 through the Department's website." Both TAP and e-Filing via MeF options qualify as filing electronically (via 'department approved electronic media'). Additional details regarding filing options and restrictions are provided in the instructions for PTW-D.

Q: How are software products identified in a submission?

Tax Software Provider products are identified to New Mexico in the content of these two elements:

/ReturnState/ReturnHeaderState/SoftwareID (New Mexico product identifier, e.g. 1234-01)

/ReturnState/ReturnDataState/FormPIT1/SoftwareProductCode (software product sequence, e.g. 01)

The element /ReturnState/ReturnHeaderState/SoftwareVersion is for your internal use.

Q: Will the state filing be dependent on Federal submission or will the state be able to accept returns independently from the Federal submission?

New Mexico requires that the federal return be submitted along with the state return. Typically, the federal and state filings are included in the same federal submission. However, federal and state filing schedules may not always match up to support this. Thus, New Mexico state submissions may need to be transmitted independently of federal submissions when necessary. These requirements apply to any state return, whether it is "linked" to the federal submission (by insertion of the federal submission-id in the submission manifest of the state submission) or "unlinked".

Business Programs – Attachments

Q: Are binary attachment copies required in the return submittal? Specifically, Forms 1099-Misc, the 41285 and the 41259 received by the Partnership or S-Corporation from another Pass-Through Entity

New Mexico does not require facsimile copies of these withholding forms (1099-Misc, 41285 and the 41359). In schema submittal alone is acceptable.

Q: When there is a refund on the PTE the form RPD-41373 is required, but is not supported in the schema. Should we allow a direct deposit request here too with a PDF of the Form RPD-41373 attached to the return? Or should we require the user to mail in the refund request form?

New Mexico will accept binary attachments. We want to minimize the amount of downstream matching of electronic and hard copy return components for each return given the processing costs, and have decided to require support for binary attachments.

Q: What are the attachment requirements for Testing?

If a form is required as a supplemental component to a return, and that form is not listed on the business tax program Form and Attachment Support survey, then a mock up (or placeholder, one-liner) attachment will suffice for test submission review. Examples of this scenario include credit certification and/or approval letters.

If a form is required as a supplemental component to a return and is listed on the business tax program Form and Attachment Support survey, it needs to be provided as an actual representation of the form with required information included for test submission review. For example, consider the RPD -41285 (Annual Statement of Withholding of Oil and Gas Proceeds) as a required component to a S-Corp return. If this form is not supported in schema by a Tax Software Provider partner product, New Mexico will require a complete representation of this form complete with valid data entries as a PDF attachment.

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Q: Form PIT 8453 is available for individual filers who are e-Filing their returns. Is there a New Mexico Form 8453 for business tax returns, or should they use the federal Form 8453 for their records?

The intended purpose of the PIT-8453 for PIT is for signatures, and as a vehicle, a “container” if you will, for transmittal of paper attachments purposes. New Mexico relies on the federal signature requirements for all tax programs. The requirements for MeF for our business tax programs include binary attachments only for required supplemental forms not supported in schema. I.E., our business Tax Software Providers must support PDF attachments in lieu of paper submittals. Thus, for businesses, the transmittal feature and the signature feature of the PIT-8453 are not necessary. We still support the PIT-8453 transmittal for PIT because some of our PIT Tax Software Providers do not yet support PDF attachments. FYI, attachment requirements for PIT have changed as of TY2015 and essentially match the attachment requirements of our business tax programs.

Q: What forms have attachments?

For New Mexico, there are no form-level or field-level attachment reference requirements. New Mexico requires all binary attachments at the top level.

Business Programs – Forms

Q: When is the Payor S-Corp C required?

If line 3 of the S-Corp return is any value other than zero or 100%, then the S-Corp-C is required to be filed. If line 3 is zero or 100%, then no S-Corp-C is required to be filed.

Q: PTE-1 Form - IRS Section 179 is a factor in apportionable income, but estates and trusts cannot take the deduction. How should PTE Line 15 be entered?

[This IRS Publication 946](#) explains what property does and does not qualify for the section 179 deduction, what limits apply to the deduction (including special rules for partnerships and corporations), and how to elect it. It also explains when and how to recapture the deduction.

As a general rule the math needs to calculate correctly on the forms. The number cannot be overridden on line 15 and should be deducted elsewhere.

Q: What 1099-Miscellaneous information is required? Is the 1099-Miscellaneous received by the partnership required in the submittal?

This refers to withholding lines on PTE lines 1 and 2. Yes these are 1099's received by the partnership.

Business Programs - Refunds and Payments

Q: Is a debit payment for the full amount allowed to be made via e-file for Form CIT, SCORP and PTE?

Yes, payment options are available. Direct debits should be supported for all programs. Validation should be included that ensures the account to be debited is a checking account with a domestic bank. New Mexico is not set up to debit savings accounts, or accounts that are held out of the country.

Q: Is a direct deposit refund allowed to be requested via e-file for Form CIT and SCORP?

Since refund amounts are also included on the form, direct deposit of refunds from the application should also be supported.

Q: Should financial information such as refunds and state payments be included on the PTE return if there is a penalty for failure to file the \$5.00.

There is not a place for penalty on the PTE form. Refunds are claimed on the application for refund. The refund line on the form is not transactional and only shows us that a refund application has been filed.

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Fiduciary Program – General

Q: How should negative values be handled on FID-B lines 1-7?

Some entries in lines 1-7 can be negative. When calculating line 8a, if line 8, column 4 is negative, enter 0. If line 8, column 3 is negative and column 4 positive, enter the (negative) ratio. Enter a ratio even if the absolute value of the ratio is greater than 100%. This means that lines 9-12, column 4 might be negative or larger than column 3.

When calculating line 16, if either of line 15, column 3 or 4 is negative, enter 0. If line 15, column 4 is greater than column 3, enter 100%.