1379 8/03/2022		ation and Revenue I				
5/05/2022		ico Corporate Ir				
		ing Loss Carryf	orward			CIT-NOL p1 READ *226169999* where the
		Schedule 1				aced with your vendor code.
Entity Name		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	~~~~~~		FEI	N -9999999
se of this Form						
	e amount of New Mexico net o ew Mexico 2022 CIT-1 if an					
	Vet Operating Loss Carryforv					
	ortioned NM NOL carryforwar					
nount for tax years sta	rting with tax year 2020 were	calculated and how a	ny carryover from these			
ed to accommodate s	nort periods. Please see instr	uctions and examples	after the schedules.			
			From schedule 2a column 8	From schedule 3a column 4		additional pages indicate are: Page <u>1</u> of <u>99</u> 9
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
TAX YEAR	LEGAL ENTITY	FEIN	APPORTIONED	APPORTIONED	AMOUNT	REMAINING
ENDING OF	NAME		NM NOL CARRY-	NM NOL CARRY-	APPLIED TO 2022	BALANCE
CARRY- FORWARD			FORWARD for tax years 2013-2019	FORWARD FOR TAX YEARS	TAX YEAR	
(MM/DD/CCY	m		(in the year in	STARTING IN 2020		
(Column 1)	(in the year in		
				Column 1)		
MM/DD/CCY	Y XXXXXXXXXXXX	99-9999999	999,999,999	999,999,999	999,999,999	999,999,999
MM/DD/CCY	y xxxxxxxxxxxxx	99-9999999	999,999,999	999,999,999	999,999,999	999,999,999
MM/DD/CCY	Y XXXXXXXXXXXXX	99-9999999	999,999,999	999,999,999	999,999,999	999,999,999
MM/DD/CCY	Y XXXXXXXXXXXX	99-9999999	999,999,999	999,999,999	999,999,999	999,999,999
MM/DD/CCY	Y XXXXXXXXXXXX	99-9999999	999,999,999	999,999,999	999,999,999	999,999,999
MM/DD/CCY	Y XXXXXXXXXXXX	99-9999999	999,999,999	999,999,999	999,999,999	999,999,999
MM/DD/CCY	y xxxxxxxxxxxx	99-9999999	999,999,999	999,999,999	999,999,999	999,999,999
MM/DD/CCY		99-9999999	999,999,999	999,999,999	999,999,999	999,999,999
	y xxxxxxxxxxxx	99-9999999	999,999,999	999.999.999	999,999,999	999,999,999
MM/DD/CCY		99-9999999	999,999,999	999,999,999		999,999,999
			SUBTOTAI	AMOUNT UTILIZED	999, 999, 999	
			CIT-1 Line 1	6, and will not be in exces	ss of 80% of the amount	of CIT-1. Line 15

RPD-41379 Rev. 08/03/2022		w Mexico Taxation an					
		2 New Mexico Co				2022 CIT-NOL p2	
	Grandfathered	Net Operating Lo		d Supplemental	BARCODE	SHOULD READ *22617	9999* where the
		Schedu	ule 2a		last four dig	gits are replaced with you	ır vendor code.
Legal Entity Name						FEIN	
XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXX	99-99	999999
	late the net operating l	oss (NOL) carryforward f					
		exico, or for members that					
		hort period for which an I ⁻ or each prior-year NM N					
		dule to accommodate sho					
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
TAX PERIOD	NOL GENERATED	ADJUSTING	ADJUSTED NET	AMOUNT OF NOL	REMAINING	APPORTIONMENT	REMAINING
ENDING OF NOL	IN THE YEAR LISTED IN	ENTRY (+/-)	OPERATING LOSS	UTILIZED IN TAX YEARS 2013-2019	BALANCE BEFORE	FACTOR	BALANCE AFTE APPORTIONMEN
(MM/DD/CCYY)	COLUMN (1)			(from Schedule 2b)			(enter on schedu
							1, Column 4)
MM/DD/CCYY	999,999,999	(999,999,999)	999,999,999	999,999,999	999,999,999	99.9999 %	999,999,99
	999,999,999	(999,999,999)	999,999,999	999,999,999	999,999,999	99.9999 %	, , , , , , , , , , , , , , , , , , , ,
MM/DD/CCYY	999,999,999	(999,999,999)	999,999,999	999,999,999	999,999,999	99.9999 %	999,999,99
MM/DD/CCYY	999,999,999	(999,999,999)	999,999,999	999,999,999	999,999,999	99.9999 %	999,999,99
MM/DD/CCYY	999,999,999	(999,999,999)	999,999,999	999,999,999	999,999,999	99.9999 %	999,999,99
MM/DD/CCYY	999,999,999	(999,999,999)	999,999,999	999,999,999	999,999,999	99.9999 %	999,999,99
MM/DD/CCYY		(999,999,999)	999,999,999		999,999,999		999,999,99
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	())),))),)))	<i>, , , , , , , , , , , , , , , , , , , </i>	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<i>999,999,999</i>	55.55557	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
		(999,999,999)		999,999,999	999,999,999	99.9999 %	999,999,99
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MM/DD/CCYY							
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	Grandfathered N	New Mexico Co Net Operating Lo Schedu	ss Carryforward			2022 CIT-NOL p3 SHOULD READ *2261899 its are replaced with your	
Purpose of this Forr Jse this form to show proup and filed as sep	MXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	NOL carryforward shown years, you must comple	n on column 5 of Sche te a separate Schedule	dule 2a was applied fo 2b for each company to	r tax years prior to Ja show how each NM NC	L carried forward was g	are member of a filing
				.OSS IS UTILIZED (I			
TAX PERIOD ENDING (MM/DD/CCYY)	ADJUSTED NET OPERATING LOSS (same as Schedule 2a, column 4)	MM/DD/CCYY	MM/DD/CCYY	MM/DD/CCYY	MM/DD/CCYY	MM/DD/CCYY	AMOUNT OF NOL UTILIZED IN TAX YEARS 2013-2019 (enter on Schedule 2a, column 5)
MM/DD/CCYY	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999
MM/DD/CCYY	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999
MM/DD/CCYY	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999
MM/DD/CCYY	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999
MM/DD/CCYY	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999
MM/DD/CCYY	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999
MM/DD/CCYY	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999
MM/DD/CCYY	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999
MM/DD/CCYY	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999
	AMOUNT OF LOSS	999,999,999		999,999,999	999,999,999	999,999,999	

2 4 49 6 8 10 12 14 16 18 20 22 24 26 28 30 32 34 36 38 40 42 44 46 48 50 52 54 56 58 60 62 64 66 68 70 72 74 76 78 80 82 84 86 88 90 92

94 96 98 100 102 104 106 108 110

	2022 New Mexico Corporate Incom Operating Loss Carryforward Supp	plemental BARCODE	2022 CIT-NOL p4 SHOULD READ *226139999* where the
	Schedule 3a	last four di	gits are replaced with your vendor code.
egal Entity Name	*****		FEIN 99-9999999
nat filed a separate corporate return for ear or short period for which an NOL w olumn 5. For each NOL carryforward fro ows and columns are included in this sc	ing loss (NOL) carryforward for tax years begin New Mexico, or for members that filed as part of vas reported should be a different entry on this s om a tax year beginning January 1, 2020, you w chedule to accommodate short periods. Please s	of a different filing group, for tax years starting in schedule. The remaining balance of apportioned vill also show how you applied the NOL starting see instructions and examples after the schedule	n 2020, on which an NOL was reported. Each d NOL in column 4 is entered on Schedule 1, with tax years 2020 and afterward. Additional es.
Column 1	Column 2	Column 3	Column 4
TAX PERIOD ENDING OF NOL (TAX YEARS 2020 OR AFTER) (MM/DD/CCYY)	APPORTIONED NOL GENERATED IN THE YEAR LISTED IN COLUMN (1)	AMOUNT OF APPORTIONED NOL UTILIZED STARTING IN TAX YEAR 2020 (from Schedule 3b)	REMAINING BALANCE OF APPORTIONED NOL STARTING IN TAX YEAR 2020 (enter on schedule 1, Column 5)
MM/DD/CCYY	999,999,999	999,999,999	999,999,999
MM/DD/CCYY	999,999,999	999,999,999	999,999,999
MM/DD/CCYY	999,999,999	999,999,999	999,999,999
MM/DD/CCYY	999,999,999	999,999,999	999,999,999
MM/DD/CCYY	999,999,999	999,999,999	999,999,999
MM/DD/CCYY	999,999,999	999,999,999	999,999,999
MM/DD/CCYY	999,999,999	999,999,999	999,999,999
	999,999,999	999,999,999	999,999,999
MM/DD/CCYY			

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		2 New Mexico Co					
	Net Ope	rating Loss Carr		emental	BARCODE	2022 CIT-NOL p5 SHOULD READ *2261499	999* where the
		Sched	ule 3b		last four dig	its are replaced with your	vendor code.
Legal Entity Name						FEIN 99-99	00000
XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXX	99-99	99999
Purpose of this Form	n						
	how the amount of NM N						
	ip and filed as separate c						
ated and utilized. Addi	tional rows and columns	are included in this sche	dule to accommodate s	non periods. Please se	e instructions and exam	iples aller the schedule	es.
			TAX PERIOD L	LOSS IS UTILIZED (MM/DD/CCYY)		
				·	,		
	APPORTIONED						AMOUNT OF NOL
TAX PERIOD							
ENDING (MM/DD/CCYY)	GENERATED IN TAX YEAR	MM/DD/CCYY	MM/DD/CCYY	MM/DD/CCYY	MM/DD/CCYY	MM/DD/CCYY	TAX YEAR 2020 and after (enter
((same as Schedule						on Schedule 3a,
	3a, column 2)						column 3)
MM/DD/CCYY	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999
MM/DD/CCYY	999,999,999	999,999,999		999,999,999	999,999,999		999,999,999
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MM/DD/CCYY	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999
MM/DD/CCYY	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999
MM/DD/CCYY	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999
MM/DD/CCYY	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999
MM/DD/CCYY	999,999,999	999,999,999		999,999,999	999,999,999	999,999,999	999,999,999
MM/DD/CCYY	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999
	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999
MM/DD/CCYY							

2 4 49 6 8 10 12 14 16 18 20 22 24 26 28 30 32 34 36 38 40 42 44 46 48 50 52 54 56 58 60 62 64 66 68 70 72 74 76 78 80 82 84 86 88 90 92 94 96 98 100 102 104 106 108 110

3				3
4	RPD-41379	New Mexico Taxation and Revenue Department		4
5	Rev. 08/03/2022	2022 New Mexico Corporate Income Tax		5
6			2022 CTT-NOL p6 BARCODE SHOULD READ *226199999* where the	6
7		Supplemental - Source of the NM NOL	last four digits are replaced with your vendor code.	7
8				8

10																																																																														
11	I	Le	eg	а		Ξı	nt	ity	1	٧a	ım	ie																																																Τ	FE	11	1															Τ
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10																																																																		_												
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Purpose of this Form

4 6 8 10 12

 Identify the source of the NM NOL when it is established on the New Mexico income tax return of an entity other than the entity claiming the NM NOL carryforward. If you are reporting all or a portion of a NM NOL that was established on the New Mexico income tax return of an entity other than the entity claiming the NM NOL carryforward, report the name, FEIN, the tax year of the return as reported on the New Mexico Income tax return that established the NM NOL for the entity, and the amount of the NM loss incurred.

21 22 23	LEGAL NAME OF ENTITY	FEIN	TAX YEAR OF RETURN ESTABLISHING LOSS	AMOUNT OF 22 NM NOL 23
24 25		99-9999999	MM/DD/CCYY	24 999 , 999 , 999 25
26 27	xxxxxxxxxxxxxxxxxxxxx	99-9999999	MM/DD/CCYY	999 , 999 , 999 27
28 29	xxxxxxxxxxxxxxxxxxxxx	99–9999999	MM/DD/CCYY	999,999,999 ₂₉
30 31	xxxxxxxxxxxxxxxxxxxxxx	99-9999999	MM/DD/CCYY	30 999,999,999 31
32 33	*****	99-9999999	MM/DD/CCYY	32 999,999,999 33
34 35	*****	99-9999999	MM/DD/CCYY	34 999,999,999,35
36 37	*****	99-9999999	MM/DD/CCYY	36 999,999,999 37
38 39	******	99-9999999	MM/DD/CCYY	38 999,999,999 40
40	*****	99-9999999	MM/DD/CCYY	40 999,999,999 41 42
42 43 44		99-9999999	MM/DD/CCYY	42 999,999,999 43
45 46	XXXXXXXXXXXXXXXXXXXXXXXXX	99-9999999	MM/DD/CCYY	999,999,999 45
47		99-9999999	MM/DD/CCYY	999,999,999 47
49 50	*****	99-9999999	MM/DD/CCYY	999 , 999 , 999 ⁴⁹ 50
51 52		99-9999999	MM/DD/CCYY	999,999,999,999 51 52
53 54		99-9999999	MM/DD/CCYY	999,999,999 53 54
55 56	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99-9999999 99-9999999	MM/DD/CCYY MM/DD/CCYY	999,999,999 ₅₅ 999,999,999
57 58		99-9999999	MM/DD/CCYY	57 999,999,999 58
59 60		99-9999999	MM/DD/CCYY	59 999,999,999 60
61 62		99-9999999	MM/DD/CCYY	61 999,999,999 62
63 644	6 8 10 12 14 16 18 20 22 24 26 28 30	32 34 36 38 40 42 44	46 48 50 52 54 56 58 60 62 6	63 64 66 68 70 72 74 76 78 80 ⁶⁴ 82

78 80 82

About the New Mexico Net Operating Loss

The New Mexico net operating loss (NOL) deduction is the portion of the NOL carryover that may be deducted from the taxpayer's apportioned net income under the Internal Revenue Code as of January 1, 2018 for the taxable year in which the deduction is taken, including the 80% limitation of Section 172(a) of the Internal Revenue Code as of January 1, 2018, calculated on the basis of the taxpayer's apportioned net income.

This means that New Mexico conforms with the federal law regarding NOLs **before** the changes provided in the federal 2020 CARES Act. The New Mexico NOL deduction includes the 80% limitation to the deduction that may be taken from the taxpayer's apportioned net income and **does not** allow for the carryback of an NOL deduction to prior years.

Determining the grandfathered in NOL carryover

The amount of NOL carryover for the taxpayer includes the amount of any grandfathered NOL carryover and is recorded on *Supplemental Carryforward Schedule 2a*. This is the amount of net loss properly reported to New Mexico for taxable years beginning January 1, 2013 and prior to January 1, 2020 as part of a timely filed original return, or **an amended return for those taxable years filed prior to January 1, 2020**, to the extent such loss can be attributed to one or more corporations that are properly included in the taxpayer's return for the first taxable year beginning on or after January 1, 2020. That net loss must be reduced by adding back deductions that were taken by the corporation or corporations, but only to the extent that such adjustment would not create a net loss for such related corporations.

The net loss included in the grandfathered carryover must also be reduced by the amount of net operating loss deductions taken prior to January 1, 2020 that would be charged against those losses consistent with the Internal Revenue Code and provisions of the Corporate Income and Franchise Tax Act applicable to the year of the deduction. Finally, the remaining net loss must be apportioned to New Mexico using the apportionment factors that can properly be attributed to the corporation or corporations for the year of the net loss.

Calculating the NOL carryover

Use NOL Carryforward Schedule 1 to determine the amount of the NM NOL Carryforward. The taxpayer's NOL carryover includes the portion of the unused grandfathered NOL carryover for that year and the apportioned net loss properly reported on an original or amended tax return for taxable years beginning on or after January 1, 2020 by the taxpayer, including a filing group as properly determined under the Corporate Income and Franchise Tax. The NOL carryover also includes the portion of an apportioned net loss properly reported to New Mexico for a taxable year beginning on or after January 1, 2020, on a separate year return, to the extent the taxpayer would have been entitled to include the portion of the apportioned net loss in the taxpayer's consolidated NOL carryforward under the IRC, including IRC Sec. 382, and the consolidated filing rules if the taxpayer filed a consolidated federal return including the consolidated filing rules.

The NOL carryover is then reduced by the amount of the net operating loss carryover attributed to an entity that has left the unitary filing group, computed in a manner consistent with the consolidated filing requirements of the Internal Revenue Code and applicable regulations, as if the taxpayer were filing a consolidated return. The amount of NOL carryover for the current year is also reduced by the amount of net operating loss deductions properly taken by the taxpayer in past years, charged against grandfathered NOLs or NOLs created for years after January 1, 2020, in the order of the oldest filing year for which the net loss was created, on a proportional based on the net loss for the members of the group, consistent with federal consolidated filing rules.

Instructions for completing NOL Carryforward Schedule 1.

Use this form to calculate the amount of New Mexico NOL carryforward available to be claimed as a deduction on line 16 of the 2022 CIT-1 return.

Column 1. TAX YEAR CARRYFORWARD. Enter the tax year of the New Mexico NOL carryforward.

Column 2. LEGAL ENTITY NAME. Enter the name on the entity that reported the NOL. Be sure to list each company on a separate line.

Column 3. FEIN. Enter the FEIN for the entity on column 2.

Column 4. APPORTIONED NM NOL CARRYFORWARD for tax years 2013-2019. Enter the apportioned New Mexico Carryforward for the year in column 1 and entity in column 2, that originated in tax years in 2013 to 2019. This amount is from the entity's Schedule 2a, column 8, for that corresponding tax year.

Column 5. APPORTIONED NM NOL CARRY-FORWARD for tax years 2020 and after (in the year in Column 1). Enter the amount of apportioned New Mexico Carryforward for the year in column 1 and entity in column 2, that originated in tax years in 2020 and after. This amount is from the entity's Schedule 3a, column 6, for that corresponding tax year.

Column 6. AMOUNT APPLIED TO 2022 TAX YEAR. Enter the amount from each line you would like to have applied to the 2022 NOL deduction. Add all amounts in this column and enter the subtotal at the bottom of the schedule and on line 16 of the CIT-1. **NOTE:** The subtotal amount must not be in excess of 80% of the amount of CIT-1, Line 15.

Column 7. REMAINING BALANCE. Add the amounts in column 4 and column 5, then subtract column 6.

Instructions for completing Grandfathered Net Operating Loss Carryforward Supplemental Schedule 2a.

Complete a Schedule 2a form for each legal entity shown on Schedule 1 in order to calculate the amount of apportioned New Mexico NOL carryforward that will be shown on column 4 of Schedule 1. Each separate corporation or group must separately show the calculation of any grandfathered NOL on this form.

Column 1. TAX PERIOD ENDING OF NOL. Enter the tax year of the New Mexico NOL carryforward.

Column 2. NOL GENERATED IN THE YEAR LISTED IN COLUMN 1. Enter the amount of the loss that was reported on the return in the year listed column 1.

Column 3. ADJUSTING ENTRY (+/-).

Add-back any deductions that were taken by the corporation or corporations for royalties or interest paid to one or more related corporations.

Column 4. ADJUSTED NET OPERATING LOSS. Enter the difference of column 2 and column 3.

Column 5. AMOUNT OF NOL UTILIZED IN TAX YEARS 2013-2019. Enter the total amount of the NOL applied in tax years 2013-2019 shown on Schedule 2b.

Column 6. REMAINING BALANCE BEFORE APPORTION-MENT. Subtract the amount in column 5 from the amount in column 4.

Column 7. APPORTIONMENT FACTOR. Use the apportionment factor used in the tax year of the net loss.

Column 8. REMAINING BALANCE AFTER APPORTION-MENT. Multiply the apportionment factor in column 7 by the remaining balance in column 6.

Instructions for completing Grandfathered Net Operating Loss Carryforward Supplemental Carryforward Schedule 2b.

Use this form to show how the amount of NM NOL carryforward shown on column 5 of Schedule 2a was applied. Additional rows and columns are included in this schedule to accommodate short periods. This form must be filed along with form 2a.

Enter the corresponding tax year and adjusted NOL from Schedule 2a. The amount in the column Adjusted Net Operating Loss is the same as Schedule 2a, column 4. The columns in the center of the schedule are used to show the tax years where the loss was utilized. Enter the period where the loss was utilized at the top of the column. The column on the far right, "Amount of NOL Utilized In Tax Years 2013-2019," is a total of the amounts utilized and is entered on Schedule 2a, Column 5.

Instructions for completing Net Operating Loss Carryforward Supplemental Schedule 3a.

Complete a Schedule 3a form for each legal entity shown on Schedule 1 with a New Mexico NOL reported on a return for tax years starting in 2020 in order to calculate the amount of apportioned New Mexico NOL carryforward that will be shown on column 5 of Schedule 1. Each separate corporation or group must separately show the calculation of any NOL from tax year 2020 and after on this form.

Column 1. TAX PERIOD ENDING OF NOL. Enter the tax period of the New Mexico NOL carryforward. This period will be in tax year 2020 or afterward.

Column 2. APPORTIONED NOL GENERATED IN THE YEAR LISTED IN COLUMN 1. Enter the amount of New Mexico apportioned net loss that was reported on the return for the tax year listed column 1.

Column 3. AMOUNT OF APPORTIONED NOL UTILIZED STARTING IN TAX YEAR 2020. Enter the total amount of the NOL applied to tax years 2020 and after shown on Schedule 3b.

Column 4. REMAINING BALANCE. Subtract the amount column 3 from the amount in column 2. Enter the difference in column 4 and on schedule 1, column 5.

Instructions for completing Net Operating Loss Carryforward Supplemental Schedule 3b.

Use this form to show how the amount of NM NOL carryforward shown on column 3 of Schedule 3a was applied. Additional rows and columns are included in this schedule to accommodate short periods. This form must be filed along with form 3a. New Mexico Taxation and Revenue Department

2022 New Mexico Corporate Income Tax Net Operating Loss Carryforward Instructions for Schedules 1, 2a, 2b, 3a and 3b (continued)

Enter the corresponding tax year and apportioned NOL generated in the tax year from Schedule 3a, column 2. The columns in the center of the schedule are used to show the tax years where the loss was utilized. Enter the period where the loss was utilized at the top of the column. The column on the far right, "Amount of NOL Utilized In Tax Year 2020 and after," is a total of the amounts utilized and is entered on Schedule 3a, column 3.

Instructions for Source of the New Mexico NOL schedule.

If this is a return for a filing group that is claiming some amount of NOL carryover, list the amount included on that NOL by a separate corporate entity or other filing group.

RPD-4137 Rev. 08/03		2022 New Mexic Net Operatir	ng Loss Carryfo	ncome Tax				4
		S	Schedule 1					8
Legal Er XXXX	ntity Name	AWWAYSXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				FEIN 99-	N -91919191	10 11 12
Jse this ile mus <i>ncome</i> vere ap his amo	st be filed with the New M Tax Grandfathered Net C oplied. For each apportion ount for tax years starting	Mexico 2022 CIT-1 if an N Operating Loss Carryforwa ned NM NOL carryforward	NOL deduction is claim ard Schedule 2a to sh I in Column 5, use the calculated and how ar	med. For each apportion how how this amount for 2022 New Mexico Corp iny carryover from these	oned NM NOL carryforw or tax years 2013-2019 rporate Income Tax Net	ward in Column 4, use) was calculated and ho t Operating Loss Carryf	the 2022 CIT-1 return. This s the 2022 New Mexico Corr ow any prior year NOL dedu forward Schedule 3a to show n. Additional rows and colum	rporate ₁₆ uctions ₁₇ ow how ₁₈
loluuuu		PENUUS. FIEdde Soci Institut		From schedule 2a column 8	From schedule 3a column 4		999 dditional pages indicate ere: Page <u>1</u> of <u>2</u>	20
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	23
	TAX YEAR ENDING OF CARRY- FORWARD	LEGAL ENTITY NAME	FEIN	APPORTIONED NM NOL CARRY- FORWARD for tax years 2013-2019	APPORTIONED NM NOL CARRY- FORWARD FOR TAX YEARS	AMOUNT APPLIED TO 2022 TAX YEAR	REMAINING BALANCE	25 26 27 21
	(MM/DD/CCYY) MM/DD/CCYY	*****	99-9999999	9 (in the year in 99 Column 1)	STARTING IN 2020 (in/the year in Column 1)		999,999,999	29
	MM 1 27 31 1/26 F3 Y	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99-9999999	999,998,999	999,999,999		999,999,999	31
	MM/DD/CCYY 12/31/2014	XXXXXXXXXXXXXXXX TAXPAYER 1	99-99999999	999,999,999 82, 316		999,999,999 50,000	999,999,999 32,316 999,999,999	32
	MM/DD/CCYY 12/31/2014 MM/DD/CCYY	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<u>99-99999999</u> 99-9999999	120,000	999,999,999 999,999,999	999,999,999 999,999,999	120.000	34
	06/30/2015	TAXPAYER 1		836,473		∇	836,473	36
	MM/DD/CCYY 06/30/2015	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99-9999999	999,999,999	1- 999, 999, 999 -1 999, 999, 999 -1	1 999,999,999	999,999,999	37
	MM/DD/CCYY 12/31/2016	TAXPATER 2 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99-9999999	<u>999,999,999</u> 300,000	999,999,999,999	999,999,999,999	<u>999,999,999</u> 300,000	25
	MM / DD / 2043 Y	XXX	99-9999999		999,999,999	999,999,999	999,999,999	40
	MM/DD/CCYY 12/31/2019	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	_99_9999999_	<u>999,999</u> 130,000	999,999,999	999,9 9 9,99 9	130,000	41
	MM/12/31/2028 Y MM/DD/CCYY	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	99-99999999 99-99999999		999,999,999 999,999,999	999,999,999 999,999,999	1999, 250, 999	43
		• • • • • • • • • • • • • • • • • • •						145
				SUBTOTAL	L AMOUNT UTILIZED	999,000,999		46

New Mexico Taxation and Revenue Department 2022 New Mexico Corporate Income Tax Grandfathered Net Operating Loss Carryforward Supplemental Schedule 2a

Legal E	Entity Name	TAXPAYER #1		FEIN
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Purpose of this Form

Use this form to calculate the net operating loss (NOL) carryforward **for tax years prior to January 1, 2020**. Submit an additional schedule 2a for each member of the filing group that filed a separate corporate return for New Mexico, or for members that filed as part of a different filing group, for tax years beginning January 1, 2013 and prior to January 1, 2020 on which an NOL was reported. Each year or short period for which an NOL was reported should be a different entry on this schedule. The remaining balance after apportionment in column 8 is entered on Schedule 1, column 4. For each prior-year NM NOL carryforward, you will also show how you applied the NOL in the tax years prior to January 1, 2020. Additional rows and columns are included in this schedule to accommodate short periods. Please see instructions and examples after the schedules.

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
TAX PERIOD ENDING OF NOL (MM/DD/CCYY)	NOL GENERATED IN THE YEAR LISTED IN COLUMN (1)	ADJUSTING ENTRY (+/-)	ADJUSTED NET OPERATING LOSS	AMOUNT OF NOL UTILIZED IN TAX YEARS 2013-2019 (from Schedule 2b)	REMAINING BALANCE BEFORE APPORTIONMENT	APPORTIONMENT FACTOR	REMAINING BALANCE AFTER APPORTIONMENT (enter on schedule 1, Column 4)
12/31/2013	12,000,000	(2,500,000)	9,500,000	9,500,000	0	15.2345%	0
12/31/2014	5,000,000	(1,000,000)	4,000,000	3,600,000	400,000	20.5789%	82,316
06/30/2015	3,000,000	(500,000)	2,500,000		2,500,000	33.4589%	836,473
12/31/2019	2,500,000	(1,000,000)	1,500,000	0	1,500,000	48.3243%	724,865
					\backslash		

11-1111111

Legal Entity Name TAXPAYER #1	FEIN	11-111111

Purpose of this Form

Use this form to show how the amount of NM NOL carryforward shown on column 5 of Schedule 2a was applied for the tax years prior to January 1, 2020. If you are member of a filing group and filed as separate companies in prior years, you must complete a separate Schedule 2b for each company to show how each NM NOL carried forward was generated and utilized. Additional rows and columns are included in this schedule to accommodate short periods. Please see instructions and examples after the schedules.

			TAX PERIOD	LOSS IS UTILIZED (N	MM/DD/CCYY)	
TAX PERIOD ENDING (MM/DD/CCYY)	ADJUSTED NET OPERATING LOSS (same as Schedule 2a, column 4)	12/31/2015	12/31/2016	12/31/2017	12/31/2018	AMOUNT OF NOL UTILIZED IN TAX YEARS 2013-2019 (enter on Schedule 2a, column 5)
12/31/2013	9,500,000	5,200,000	4,000,000	300,000		9,500,000
12/31/2014	4,000,000			2,800,000	800,000	3,600,000
06/30/2015	2,500,000					0
12/31/2019	1,500,000			$\langle \rangle$		0
	AMOUNT OF LOSS D IN THE TAX YEAR	5,200,000	4,000,000	3,100,000	800,000	

New Mexico Taxation and Revenue Department 2022 New Mexico Corporate Income Tax Grandfathered Net Operating Loss Carryforward Supplemental Schedule 2a

Legal Entity Name	TAXPAYER #2	

22-2222222

FEIN

Purpose of this Form

Use this form to calculate the net operating loss (NOL) carryforward **for tax years prior to January 1, 2020**. Submit an additional schedule 2a for each member of the filing group that filed a separate corporate return for New Mexico, or for members that filed as part of a different filing group, for tax years beginning January 1, 2013 and prior to January 1, 2020 on which an NOL was reported. Each year or short period for which an NOL was reported should be a different entry on this schedule. The remaining balance after apportionment in column 8 is entered on Schedule 1, column 4. For each prior-year NM NOL carryforward, you will also show how you applied the NOL in the tax years prior to January 1, 2020. Additional rows and columns are included in this schedule to accommodate short periods. Please see instructions and examples after the schedules.

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
TAX PERIOD ENDING OF NOL (MM/DD/CCYY)	NOL GENERATED IN THE YEAR LISTED IN COLUMN (1)	ADJUSTING ENTRY (+/-)	ADJUSTED NET OPERATING LOSS	AMOUNT OF NOL UTILIZED IN TAX YEARS 2013-2019 (from Schedule 2b)	REMAINING BALANCE BEFORE APPORTIONMENT	APPORTIONMENT FACTOR	REMAINING BALANCE AFTER APPORTIONMENT (enter on schedule 1, Column 4)
12/31/2014	200,000	1,000,000	1,280,000	0	1,200,000	.10	120,000
06/30/2015	100,000	500,000	600,000	0	600,000	.10	60,000
12/31/2016	500,000	2,500,000	3,000,000	b	3,000,000	.10	300,000
12/31/2019	300,000	1,000,000	1,300,000	0	1,300,000	.10	130,000
					\backslash		

Purpose of this Form

Use this form to show how the amount of NM NOL carryforward shown on column 5 of Schedule 2a was applied **for the tax years prior to January 1, 2020**. If you are member of a filing group and filed as separate companies in prior years, you must complete a separate Schedule 2b for each company to show how each NM NOL carried forward was applied. Additional rows and columns are included in this schedule to accommodate short periods. Please see instructions and examples after the schedules.

TAX PERIOD ENDING (MM/DD/CCYY)	ADJUSTED NET OPERATING LOSS (same as Schedule 2a, column 4)						AMOUNT OF NOL UTILIZED IN TAX YEARS 2013-2019 (enter on Schedule 2a, column 5)
12/31/2014	1,200,000						0
06/30/2015	600,000						0
12/31/2016	3,000,000						0
12/31/2019	1,300,000						0
					\backslash		
	NOUNT OF LOSS	0	0	0	0	0	

PD-41379	Ne	ew Mexico Taxation an	d Revenue Depart	ment										
ev. 08/03/2022														
		2022 New Mexico Corporate Income Tax Net Operating Loss Carryforward Supplemental												
	not op	Sched		Jennentai										
		Ochica												
egal Entity Name	XPAYER#1	~~~~~	*****	~~~~~		vvvv	vvvvv	vvv		EIN 1	1 <u>_11</u> 2	1111	999	
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at filed a separate o ar or short period f blumn 5. For each N	late the net operating corporate return for Ne or which an NOL was IOL carryforward from	loss (NOL) carryforward w Mexico, or for membe reported should be a diff a tax year beginning Jar dule to accommodate sho	rs that filed as part o erent entry on this s uary 1, 2020, you w	f a different filir chedule. The re Il also show ho	ng group, f emaining l w you app	for tax yo balance blied the	ears star of appor NOL sta	rting in rtioned arting w	2020, o NOL in ith tax y	n whic colum	h an I n 4 is	NOL wa entere	as repo d on S	rted. Eac chedule ´
Colu	mn 1	Colum	n 2		Colum	in 3					Col	umn 4		
TAX PERIC	DD ENDING	APPORTION	ED NOL	AMOUNT	OF APPO	ORTION	ED NOL		F	REMA	INING	BALA	NCE C	F
	YEARS 2020	GENERATED IN THE	UTILIZED STARTING IN TAX YEAR 2020 (from Schedule 3b)				APPORTIONED NOL STARTING IN TAX YEAR 2020 (enter on schedule 1, Column 5)							
	FTER)	COLUMI												
(MM/DL	D/CCYY)								(er	iter on	sche	dule 1,	Colum	n 5)
MM/DD/CCyy 12/31	/2020, 999, 999	(999,999,999,999)	0999,999,99	999,999	⁹ ,999 0	999,	,999,	999	99	.999	⁹⁹ 45	,000	9,99	9,999
			-/											
MM/DD/CCYY	999,999,999	(999,999,999)	999 999 99		9 999	999	,999,	999	99	.99	99	990	9.99	9,999
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MM/DD/CCYY	999,999,999	(999,999,999)	999,999,99	9 999,99	9,999	999	,999,	999	99	.99	99	999	9,99	9,999
MM/DD/CCYY	999 999 999	(999,999,999)	999 999 99	9 999 99	9 9 9 9	999	,999,	999	99	.99	99	990	9.99	9,999
				3350,355			, , , , , , , , , , , , , , , , , , , ,			• • •			,,,,,	57555
MM/DD/CCYY	999,999,999	(999,999,999)	999,999,99	999,99	9,999	999	,999,	999	99	.99	99	999	9,99	9,999
		(000 000 000)	000 000 00			0.00			0.0	0.01		0.00		0 0 0 0
MM/DD/CCYY	999,999,999	(999,999,999)	999,999,99	9999,999	9,999	999,	,999,	999	99	.999	99	999	9,99	9,999
							0.00	0.00		0.01		0.00		0 000
	999,999,999	(999,999,999)	999,999,99	9 999,99	9,999	999	,999,	999	199	.99	99	995	9,99	9,999
MM/DD/CCYY							$\overline{}$		/					
MM/DD/CCYY	999,999,999	(999,999,999)	999,999,99	999,999	9,999	999	,999,	200	99	.999	99	999	9,99	9,999
MM/DD/CCYY MM/DD/CCYY	5557557557													
MM/DD/CCYY													_	
	999,999,999	(999,999,999)	999,999,99	9999,999	9,999	999	,999,	999	99	.99	99	999	9,99	9,999

PD-41379 New Mexico Taxation and Revenue Department ev. 08/03/2022 2022 New Mexico Corporate Income Tax Net Operating Loss Carryforward Supplemental Schedule 3b												
Legal Entity Name	XPAYER #1, XXXXX			****		FEIN 43911313	1					
nember of a filing grou	<b>n</b> how the amount of NM N up and filed as separate c tional rows and columns a	ompanies in prior years,	you must complete a se	eparate Schedule 3b for	each company to show h	now each NM NOL carri	ed forward was gener-					
		-	TAX PERIOD L	LOSS IS UTILIZED (N	MM/DD/CCYY)		1					
TAX PERIOD ENDING (MM/DD/CCYY)	APPORTIONED NOL GENERATED IN TAX YEAR (same as Schedule 3a, column 2)	MM/DD/CCYY	MM/DD/CCYY	MM/DD/CCYY	MM/DD/CCYY	MM/DD/CCYY	AMOUNT OF NOL UTILIZED IN TAX YEAR 2020 and after (enter on Schedule 3a, column 3)					
MM <b>1/2/31/2020</b> Y	999 <b>, 453000,0</b> 999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999 <b>, 90</b> 9, 999					
MM/DD/CCYY	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999					
MM/DD/CCYY	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999°					
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MM/DD/CCYY	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999					
MM/DD/CCYY	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999					
MM/DD/CCYY	999,999,999	999,999,999	999,999,999	999,999,999	999, 999, 999	999,999,999	999,999,999					
MM/DD/CCYY	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999					
MM/DD/CCYY	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999	▼ 999,999,999	999,999,999					
ΤΟΤΑΙ	AMOUNT OF LOSS	999,999,999		999,999,999	999,999,999	999,999,999	4					

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