

# 2013 FID-1 NEW MEXICO FIDUCIARY INCOME TAX RETURN

Vendor Code	Product Code	Version Code
9999	99	9

2013 FID-1, PAGE 1  
BARCODE SHOULD READ \*138089999\* where the last four digits are replaced with your vendor code.

Mail original of this return and tax due to the New Mexico Taxation and Revenue Department, P.O. Box 25127, Santa Fe, NM 87504-5127, on or before April 15, 2014. Tax due must be paid in full. For fiscal year estates and trusts, return must be filed on or before the 15th day of the fourth month following the close of the fiscal year. Do Not SEND CASH.

1a Name of estate or trust XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		2a Name and title of fiduciary XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	FOR DEPARTMENT USE ONLY
3a Address of fiduciary (number and street), city, state, and ZIP code XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			

A. Date trust or estate created. <u>MM/DD/CCYY</u>		Federal Employer Identification Number of estate or trust (Required) <u>99-9999999</u>	
B. If this is a final fiduciary return, enter liquidation or distribution date. <u>MM/DD/CCYY</u>		4a <input checked="" type="checkbox"/> Calendar year ending 12-31-13	4b <input checked="" type="checkbox"/> Fiscal year beginning <u>MM/DD/CCYY</u> and ending <u>MM/DD/CCYY</u>
C. Has an adjustment to your federal taxable income for any prior year by the Internal Revenue Service not been reported to New Mexico? c1 <input checked="" type="checkbox"/> YES c2 <input checked="" type="checkbox"/> NO If yes, you must submit an amended New Mexico return.		CHECK APPLICABLE BOXES 5a <input checked="" type="checkbox"/> Amended 5b <input checked="" type="checkbox"/> Simple Trust 5c <input checked="" type="checkbox"/> Estate 5d <input checked="" type="checkbox"/> Complex Trust 5e <input checked="" type="checkbox"/> If a New Mexico resident trust or estate, mark the box.	
D. If you owe penalty on underpayment of estimated tax and you qualify for a special calculation method, enter 1, 2, 3, 4, or 5, and attach Form RPD-41272. <input checked="" type="checkbox"/> X		EXTENSION OF TIME TO FILE. If you have a federal or New Mexico state extension, mark the box and enter the extension date. 6a <input checked="" type="checkbox"/> Extended to: 6b <u>MM/DD/CCYY</u>	

1. Federal taxable income of fiduciary (Sec. 641(c) federal taxable income)	1	99,999,999,999
2. Additions to federal income (from FID-1, page 2, line 3)	+	2 99,999,999,999
3. Deductions from federal income (from FID-1, page 2, line 7)	-	3 99,999,999,999
4. New Mexico taxable income. Add lines 1 and 2, then subtract line 3	=	4 99,999,999,999
5. Tax on line 4 amount. Use the Tax Rate Table in FID-1 instructions, page 5		5 99,999,999,999
6. New Mexico percentage (from FID-B, Schedule 1, line 16)		6 999.99 %
7. New Mexico income tax. Multiply line 5 by the percentage on line 6 and enter here. If you do not need to complete Form FID-B, enter amount from line 5.	7	99,999,999,999
8. Tax on lump-sum distributions (from worksheet on page 6 of instructions)	8	99,999,999,999
9. Total New Mexico tax. Add lines 7 and 8.	9	99,999,999,999
10. Credit for taxes paid to another state. Include a copy of other state's return (from wksht on pg 7 of instr)	10	99,999,999,999
11. Total credits applied against the income tax liability due. Attach Schedule FID-CR	11	99,999,999,999
12. Net New Mexico income tax. Add lines 10 and 11, then subtract from line 9. Cannot be less than zero	12	99,999,999,999
13. Payments. Enter total amount paid with payment vouchers: FID-PV, FID-EXT, and FID-ES	13	99,999,999,999
14. New Mexico income tax withheld. Attach all annual statements of income and withholding	14	99,999,999,999
15. New Mexico income tax withheld from oil and gas proceeds. Attach 1099-Misc or Form RPD-41285	15	99,999,999,999
16. New Mexico income tax withheld from a pass-through entity. Attach 1099-Misc or Form RPD-41359	16	99,999,999,999
17. Amount from lines 15 and 16 passed to beneficiaries on Form 1099-Misc or RPD-41359	17	99,999,999,999
18. Total payments and tax withheld. Subtract line 17 from the sum of lines 13 through 16	18	99,999,999,999
19. Tax Due. If line 12 is more than line 18, enter the tax due	19	99,999,999,999
20. Penalty. See instructions	+	20 99,999,999,999
21. Interest. See instructions	+	21 99,999,999,999
22. Total amount due. Add lines 19, 20, and 21	=	22 99,999,999,999
23. Overpayment. If line 18 is more than line 12, enter the difference	23	99,999,999,999
23a. Amount of overpayment to be applied to 2014 liability. Cannot be more than line 23	23a	99,999,999,999
23b. Amount of overpayment to be refunded. Subtract line 23a from line 23	23b	99,999,999,999
24. Refundable portion of renewable energy production tax credit claimed. Attach Form RPD-41227	24	99,999,999,999
25. Total refund of overpaid tax and refundable credit due to you. Add lines 23b and 24	25	99,999,999,999
26. Refundable portion of the film production tax credit. Attach Form RPD-41228	26	99,999,999,999

2013 FID-1 (page 2)  
NEW MEXICO FIDUCIARY INCOME TAX RETURN

Version code 9

Name of estate or trust as shown on Form FID-1, page 1

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

2013 FID-1, PAGE 2  
BARCODE SHOULD READ \*138099999\* where the  
last four digits are replaced with your vendor code.

FEIN of estate or trust

99-9999999

ADDITIONS TO FEDERAL INCOME FOR FIDUCIARY

Non-distributed shares of:

1. Federal net operating loss ..... 1 99,999,999,999
2. Non-New Mexico municipal bond interest ..... + 2 99,999,999,999
3. Total additions. Add lines 1 and 2, then enter on FID-1 page 1, line 2 ..... = 3 99,999,999,999

DEDUCTIONS FROM FEDERAL INCOME FOR FIDUCIARY

Non-distributed shares of:

4. New Mexico net operating loss (from worksheet on page 9 of instructions) ..... 4 99,999,999,999
5. Interest income from U. S. government obligations ..... + 5 99,999,999,999
6. Net capital gain deduction. See instructions ..... + 6 99,999,999,999
7. Total deductions. Add lines 4, 5, and 6. Enter on FID-1, page 1, line 3. .... = 7 99,999,999,999

**DISTRIBUTION SCHEDULE** This schedule must be completed or the return will not be processed.

8. Total distributions of income to beneficiaries ..... 8 99,999,999,999

**Important:** On Form RPD-41367, *Annual Withholding of Net Income From a Pass-Through Entity Detail Report*, report the beneficiaries receiving distributions of taxable New Mexico net income for the tax year of this return. The estate or trust files RPD-41367 separately from the FID-1 return, and may be required to file electronically. For more information, see *Withholding for Non-Resident Recipients of a Pass-Through Entity* on page 1 of the FID-1 instructions.

\*\*\*\* IMPORTANT NOTICE \*\*\*\*

The fiduciary of any grantor trust required to file federal Form 1041 under the provisions of federal regulation 1.671-4(a) is NOT required to file this Form FID-1, New Mexico Fiduciary Income Tax Return.

<b>!! REFUND EXPRESS !!</b> HAVE YOUR REFUND DIRECTLY DEPOSITED. SEE INSTRUCTIONS AND FILL IN 1, 2, 3, AND 4.		<b>4. REQUIRED:</b> WILL THIS REFUND GO TO OR THROUGH AN ACCOUNT LOCATED OUTSIDE THE UNITED STATES? If yes, you may not use this refund delivery option. See instructions.	
RE1 1. Routing number:	999999999	RE3 3. Type: Checking <input checked="" type="checkbox"/> Savings <input checked="" type="checkbox"/>	RE4 YES <input checked="" type="checkbox"/> NO <input checked="" type="checkbox"/> You must answer this question.
RE2 2. Account number:	9999999999999999		

  

<b>Taxpayer's signature</b>		<b>Paid preparer's use only:</b>	
I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer or an employee of the taxpayer) is based on all information of which preparer has any knowledge.		Signature of preparer if other than employee of the taxpayer Date	
Taxpayer's signature		P1 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Signature of fiduciary or officer representing fiduciary Date		P2 FEIN 99-9999999	
XXXXXXXXXXXXXXXXXXXX (999) 999-9999		P3 NM CRS Identification Number 99-999999-009	
Title Contact phone number		P4 Preparer's PTIN X99999999	
XXXXXXXXXXXXXXXXXXXX		P5 Preparer's phone number (999) 999-9999	
Taxpayer's email address			

# 2013 FID-B Schedule 1

## COMPUTATION OF NEW MEXICO PERCENTAGE

Version code 9

2013 FID-B, SCHEDULE 1  
BARCODE SHOULD READ \*138189999\* where the  
last four digits are replaced with your vendor code.

Name of estate or trust as shown on Form FID-1, page 1  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

FEIN of estate or trust  
99-9999999

ESTATES OR TRUSTS WITH INCOME FROM BOTH INSIDE AND OUTSIDE NEW MEXICO MUST COMPLETE THIS SCHEDULE.

NOTE: The separate accounting method may not be used by a business in New Mexico.

	Column 1 Gross	Column 2 Less related expenses/ distributions	Column 3 Net	Column 4 Allocation to New Mexico
1. Dividends.....	1 999,999,999	999,999,999	999,999,999	999,999,999
2. Interest, including non-New Mexico municipal bond interest.....	2 999,999,999	999,999,999	999,999,999	999,999,999
3. Income from other fiduciaries, S corporations, partnerships, and limited liability entities .....	3 999,999,999	999,999,999	999,999,999	999,999,999
4. Rents and royalties.....	4 999,999,999	999,999,999	999,999,999	999,999,999
5. Profit or loss from the sale or exchange of assets.....	5 999,999,999	999,999,999	999,999,999	999,999,999
6. Net business and farm income. Complete Form FID-B Schedule 2. See instructions .....	6		999,999,999	999,999,999
7. Other income. Attach schedule .....	7 999,999,999	999,999,999	999,999,999	999,999,999
8. Total of lines 1 through 7.....	8 999,999,999	999,999,999	999,999,999	999,999,999
8a. Calculate allocation percentage for deductions. Divide line 8, column 4 by line 8, column 3.....				8a 999.99 %

For lines 9 through 11, multiply the amount in column 3 by the percentage in line 8a to get the allocation to New Mexico in column 4.

9. Deduction for exemption .....	9 999,999,999	999,999,999
10. Deduction for distributions not shown above.....	+ 10 999,999,999	999,999,999
11. Other deductions. Attach schedule.....	+ 11 999,999,999	999,999,999
12. Total of lines 9 through 11 .....	= 12 999,999,999	999,999,999
13. Taxable income of estate or trust. Subtract line 12 from line 8 .....	13 999,999,999	999,999,999
14. Income from lump-sum distributions. Attach federal Form 4972.....	+ 14 999,999,999	999,999,999
15. Total income. Add lines 13 and 14.....	= 15 999,999,999	999,999,999
16. New Mexico percentage of income. Divide line 15, column 4 by line 15, column 3. Calculate to two decimal places; for example, 22.46%. Enter here and on FID-1, page 1, line 6.....		16 999.99 %

# 2013 FID-B Schedule 2

## BUSINESS INCOME APPORTIONMENT FORMULA

Version code 9

2013 FID-B, SCHEDULE 2  
BARCODE SHOULD READ "138199999" where the last four digits are replaced with your vendor code.

Name of estate or trust as shown on Form FID-1, page 1  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

FEIN of estate or trust  
99-9999999

ESTATES OR TRUSTS WITH INCOME FROM BOTH INSIDE AND OUTSIDE NEW MEXICO MUST COMPLETE THIS SCHEDULE.  
SEE INSTRUCTIONS BEFORE COMPLETING THIS SCHEDULE.

PROPERTY FACTOR	Column 1 Everywhere	Column 2 Inside New Mexico	Column 3 Percent Inside New Mexico
Average annual value of inventory .....	a 999,999,999	999,999,999	
Average annual value of real and personal property .....	b 999,999,999	999,999,999	
Rented property. Multiply annual rental value by 8 .....	c 999,999,999	999,999,999	
Total property .....	d 999,999,999	999,999,999	

1. **Property factor.** Total property, Column 2 divided by Total property, Column 1 ..... 1 999.99 %

### PAYROLL FACTOR

Wages, salaries, commissions, and other compensation  
of employees related to apportionable income ..... e 999,999,999 999,999,999

2. **Payroll factor.** Column 2 divided by Column 1 ..... + 2 999.99 %

### SALES FACTOR

Gross receipts ..... f 999,999,999 999,999,999

3. **Sales factor.** Column 2 divided by Column 1 ..... + 3 999.99 %

4. **Total percent.** Add lines 1, 2, and 3 ..... = 4 999.99 %

5. **AVERAGE PERCENT.** DIVIDE LINE 4 BY 3. If one or more of the factors is excluded,  
divide by the number of factors used to calculate line 4 ..... 5 999.99 %

Calculate each percentage above to two decimal places; for example, 22.46%.

If you are a manufacturer who elected to use the Section 7-4-10(B) method of apportionment,  
enter the tax year end for which the election was first effective, g MM/CCYY  
Month/Year  
and see the instructions for adjustments to lines 3 and 5.

2013 CIT-1, PAGE 1  
 BARCODE SHOULD READ \*136089999\* where the  
 last four digits are replaced with your vendor code.

<b>REFUND EXPRESS!!</b> HAVE YOUR REFUND DIRECTLY DEPOSITED. SEE INSTRUCTIONS AND FILL IN 1, 2, 3, AND 4.				<b>4. REQUIRED:</b> WILL THIS REFUND GO TO OR THROUGH AN ACCOUNT LOCATED OUTSIDE THE UNITED STATES? If yes, you may not use this refund delivery option. See instructions.	
RE1 1. Routing number:	<div style="border: 1px solid black; padding: 2px;">999999999</div>	RE3 3. Type:	Checking <input checked="" type="checkbox"/>	Savings <input checked="" type="checkbox"/>	
RE2 2. Account number:	<div style="border: 1px solid black; padding: 2px;">999999999999999999</div>		Enter X.	Enter X.	
					RE4 YES <input checked="" type="checkbox"/> NO <input checked="" type="checkbox"/> You must answer this question.

2013 CIT-1 (page 2)  
NEW MEXICO CORPORATE INCOME AND FRANCHISE TAX RETURN

Version code 9

Federal Employer Identification Number (FEIN)

99-9999999

2013 CIT-1, PAGE 2  
BARCODE SHOULD READ \*136099999\* where the last four digits are replaced with your vendor code.

1. Taxable income before federal NOL and special deductions (from federal Form 1120).....	1	99,999,999,999
2. Interest income from municipal bonds, excluding New Mexico bonds.....	2	99,999,999,999
3. Federal special deductions (from federal Form 1120).....	3	99,999,999,999
4. New Mexico base income. Add lines 1 and 2, and then subtract line 3.....	4	99,999,999,999
5. New Mexico NOL carryover. Attach schedule.....	5	99,999,999,999
6. Interest from U.S. government obligations or federally taxed New Mexico bonds.....	6	99,999,999,999
7. Subtotal. Subtract the sum of lines 5 and 6 from line 4.....	7	99,999,999,999
8. Deduction for foreign dividends from CIT-D, line 5.....	8	99,999,999,999
9. New Mexico net taxable income. Subtract line 8 from line 7.....	9	99,999,999,999
10. Income tax computation. Tax on the amount on line 9. See tax table on page 9 of instructions.....	10	99,999,999,999
11. New Mexico percentage. Enter 100% OR percentage from CIT-C, line 5.....	11	999.9999 %
12. New Mexico income tax. Multiply line 10 by the percentage on line 11.....	12	99,999,999,999
13. Total tax credits applied against the income tax liability on line 12 (from CIT-CR, line 20).....	13	99,999,999,999
14. Net income tax. Subtract line 13 from line 12. Amount cannot be negative.....	14	99,999,999,999
15. Franchise tax (\$50 per corporation).....	15	99,999,999,999
16. Total income and franchise tax. Add lines 14 and 15.....	16	99,999,999,999
17. Amended Returns Only. Enter amount of all 2012 refunds received or overpayments applied to 2014. Also see instructions for line 19.....	17	99,999,999,999
18. Subtotal. Add lines 16 and 17.....	18	99,999,999,999
19. Total Payments: <input checked="" type="checkbox"/> Quarterly <input checked="" type="checkbox"/> Extension <input checked="" type="checkbox"/> Applied from prior year..... If you are using method 4 to calculate penalty and interest on underpayment of estimated tax, Attach RPD-41287..... <input checked="" type="checkbox"/>	19	99,999,999,999
20. New Mexico income tax withheld from oil and gas proceeds. Attach Forms 1099-Misc or RPD-41285.....	20	99,999,999,999
21. New Mexico income tax withheld from a pass-through entity. Attach Forms 1099-Misc or RPD-41359.....	21	99,999,999,999
22. Total payments and tax withheld. Add lines 19 through 21.....	22	99,999,999,999
23. Tax due. If line 18 is greater than line 22, subtract line 22 from line 18.....	23	99,999,999,999
24. Penalty. See CIT-1 Instructions.....	24	99,999,999,999
25. Interest. See CIT-1 Instructions.....	25	99,999,999,999
26. Total amount due. Add lines 23, 24, and 25.....	26	99,999,999,999
27. Overpayment. If line 22 is greater than line 18, enter the difference..... 27a. Amount of overpayment to be applied to 2014 liability (not more than line 27)..... 27b. Amount of overpayment to be refunded. Subtract line 27a from line 27.....	27 27a 27b	99,999,999,999 99,999,999,999 99,999,999,999
28. Refundable portion of renewable energy production tax credit claimed. Attach RPD-41227.....	28	99,999,999,999
29. Total refund of overpaid tax and refundable credit due to you. Add lines 27b and 28.....	29	99,999,999,999
30. Refundable portion of the film production tax credit. Attach RPD-41228.....	30	99,999,999,999

Taxpayer's signature

I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer or an employee of the taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

XXXXXXXXXXXXXXXXXXXX (999) 999-9999

Title

Contact phone number

Taxpayer's email address XXXXXXXXXXXXXXXXXXXXXXXX

Paid preparer's use only:

Signature of preparer if other than employee of the taxpayer

Date

P1 NM CRS Identification number 09-999999-009

P2 FEIN 99-9999999

P3 Preparer's PTIN X99999999

P4 Preparer's phone number (999) 999-9999

**2013 CIT-A  
NEW MEXICO APPORTIONED INCOME FOR  
MULTISTATE CORPORATIONS (attach to CIT-1)**

Version code **9**

2013 CIT-A  
BARCODE SHOULD READ \*136289999\* where the  
last four digits are replaced with your vendor code.

Taxpayers with income from inside and outside New Mexico must complete this schedule. **We cannot accept computerized schedules instead of this form. You must complete Column 1, Total Everywhere, and all other applicable line items for the return to be processed. Round all dollar amounts.**

Federal Employer Identification Number (FEIN)

**99-9999999**

- A. Have you changed your reporting of any class or type of allocated or apportioned income from the way it was reported in a prior taxable year? ☒ Yes ☒ No
- B. For manufacturers electing to apportion income using the four-factor method, enter the date election was submitted.  
MM/DD/CCYY. See instructions.

**APPORTIONED BUSINESS INCOME**

- |   |          |                       |
|---|----------|-----------------------|
| 1. New Mexico net taxable income (from CIT-1, page 2, line 9).....  | <b>1</b> | <b>99,999,999,999</b> |
| 2. Net allocated income (from CIT-B, column B, line 8).....   | <b>2</b> | <b>99,999,999,999</b> |
| 3. Apportionable income. Subtract line 2 from line 1 .....  | <b>3</b> | <b>99,999,999,999</b> |
| 4. <b>NEW MEXICO APPORTIONED INCOME.</b> Multiply line 3 by line 9 below.<br>Enter the result on this line 4, and also on CIT-C, line 3 ..... | <b>4</b> | <b>99,999,999,999</b> |

**PROPERTY FACTOR**

	Column 1 Total Everywhere	Column 2 Inside New Mexico
Average annual value of inventory..... a	<b>99,999,999,999</b>	<b>99,999,999,999</b>
Average annual value of real property..... b	<b>99,999,999,999</b>	<b>99,999,999,999</b>
Average annual value of personal property..... c	<b>99,999,999,999</b>	<b>99,999,999,999</b>
Rented property. Multiply annual rental value by 8..... d	<b>99,999,999,999</b>	<b>99,999,999,999</b>
Total property ..... e	<b>99,999,999,999</b>	<b>99,999,999,999</b>

5. **Property factor.** Divide Column 2 by Column 1 and then multiply by 100..... + **5** **999.9999** %

**PAYROLL FACTOR**

Total compensation of employees..... f **99,999,999,999** **99,999,999,999**

6. **Payroll factor.** Divide Column 2 by Column 1 and then multiply by 100..... + **6** **999.9999** %

**SALES FACTOR**

Gross Receipts..... g **99,999,999,999** **99,999,999,999**

7. **Sales factor.** Divide Column 2 by Column 1 and then multiply by 100..... + **7** **999.9999** %

8. **TOTAL FACTORS.** Add lines 5, 6, and 7..... = **8** **999.9999** %

9. **AVERAGE FACTOR.** Divide line 8 by the number of factors used to compute line 8..... **9** **999.9999** %

**2013 CIT-B****NEW MEXICO ALLOCATION OF NON-BUSINESS INCOME**

Version code 9

Federal Employer Identification Number (FEIN)

99-9999999

2013 CIT-B

BARCODE SHOULD READ "136389999" where the last four digits are replaced with your vendor code.

**SCHEDULE OF INCOME NOT DERIVED FROM THE TAXPAYER'S TRADE OR BUSINESS.**

We cannot accept computerized schedules instead of this form. Round all dollar amounts.

Column 1 Gross Amount	Column 2 Related Expenses	Column 3 Column 1 less Column 2	Column 4 Allocation to New Mexico
1. Non-Business Dividends			
a 999,999,999	b 999,999,999	c 999,999,999	d 999,999,999
2. Non-Business Interest			
a 999,999,999	b 999,999,999	c 999,999,999	d 999,999,999
3. Non-Business Rents			
a 999,999,999	b 999,999,999	c 999,999,999	d 999,999,999
4. Non-Business Royalties			
a 999,999,999	b 999,999,999	c 999,999,999	d 999,999,999
5. Profit or Loss on Sale of Non-Business Assets			
a 999,999,999	b 999,999,999	c 999,999,999	d 999,999,999
6. Non-Business Partnership Income			
a 999,999,999	b 999,999,999	c 999,999,999	d 999,999,999
7. Other Non-Business Income. Attach schedule.			
a 999,999,999	b 999,999,999	c 999,999,999	d 999,999,999
8. Net allocated income. Enter here and on CIT-A, line 2. Add lines 1 through 7.....		8 999,999,999	
9. Net New Mexico allocated income. Enter here and on CIT-C, line 2. Add lines 1 through 7.....			9 999,999,999

**2013 CIT-C****COMPUTATION OF NEW MEXICO PERCENTAGE**

Taxpayers who completed CIT-A, CIT-B, or both must complete this schedule.

1. New Mexico net taxable income (from CIT-1, page 2, line 9).....	1 99,999,999,999
2. Net New Mexico allocated income (from CIT-B, line 9, column 4).....	2 99,999,999,999
3. New Mexico apportioned income (from CIT-A, line 4).....	+ 3 99,999,999,999
4. Subtotal. Add lines 2 and 3.....	= 4 99,999,999,999
5. New Mexico percentage. Divide line 4 by line 1 and then multiply by 100. Cannot be less than zero or more than 100%. Enter here and on CIT-1, page 2, line 11.....	5 999.9999 %

**2013 CIT-D****NEW MEXICO FOREIGN DIVIDEND DEDUCTION SCHEDULE**

1. Foreign dividend gross-up (from federal Form 1120, Schedule C).....	1 99,999,999,999
<b>SEPARATE CORPORATE ENTITY FILERS ONLY—COMPLETE LINES 2 through 4. See instructions.</b>	
2. 70% of dividends and Subpart F income received from less than 20% owned foreign corporations and reported on federal Form 1120, Schedule C.....	+ 2 99,999,999,999
3. 80% of dividends and Subpart F income received from corporations of which the taxpayer owns at least 20%, but less than 80%, of the stock (by vote and value) (from federal Form 1120, Schedule C).....	+ 3 99,999,999,999
4. 100% of dividends and Subpart F income received from 80% or more owned foreign corporations included on federal Form 1120, Schedule C.....	+ 4 99,999,999,999
5. Total New Mexico deduction. Add lines 1 through 4. Also enter on CIT-1, line 8.....	= 5 99,999,999,999



# 2013 S-Corp New Mexico Sub-Chapter S Corporate Income and Franchise Tax Return

2013 S-Corp  
 BARCODE SHOULD READ \*135069999\* where the  
 last four digits are replaced with your vendor code.

	<b>Inpayer's name</b>		
1a	XX		
	<b>Mailing address</b>		
2a	XX		
	<b>City, state and ZIP code</b>		
3a	XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXX		
<b>Vendor Code</b>	<b>Product Code</b>	<b>Version Code</b>	
9999	99	9	

**Disaster Relief**

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**CHECK ONE:**

4a ☒ Original Return

4b ☒ Amended

Vendor Code	Product Code	Version Code
9999	99	9

[illegible]

Federal Employer Identification No. (Required)

New Mexico CRS Identification No.

NAICS Code (Required)

5a 99-99999999

5b 09-999999-009

99999999

Tax Year Beginning

Tax Year Ending

Extended Due Date

6a	MM	DD	CCYY
----	----	----	------

6b	MM	DD	CCYY
----	----	----	------

6c	MM	DD	CCYY
----	----	----	------

DEPARTMENT USE ONLY

- A. State where organized XXXXXXXXXXXXXXXXXXXX
- B. Date of organization MM/DD/CCYY
- C. Date business began in New Mexico MM/DD/CCYY
- D. Date terminated in New Mexico MM/DD/CCYY
- E. Name and address of registered agent in New Mexico  
XXX  
XXX  
mailing address city state ZIP code
- F. ☒ If your business activities were immune from New Mexico corporate income tax under P.L. 86-272 for the 2013 tax year, mark this box.  
You must also complete and attach Schedule S-Corp-A.

1. Income taxable to corporation. (S-Corp-C, line 4, column 1) See instructions.....
2. Tax on amount on line 1. See the Tax Rate Table on page 8 in the instructions.....
3. New Mexico percentage. Enter 100% **OR** the percentage from S-Corp-C, line 5.....
4. New Mexico income tax. Multiply line 2 by line 3.....
5. Total tax credits applied against the income tax liability on line 4. **Attach Schedule S-Corp-CR**.....
6. New Mexico income tax less tax credits. Subtract line 5 from line 4. Cannot be a negative number.....
7. Franchise tax. \$50 per S corporation or entity taxed as S corporation.....
8. Total income and franchise tax. Add lines 6 and 7.....
9. **Amended returns only.** Enter 2013 refunds received and overpayments applied to 2014.....
10. Subtotal. Add lines 8 and 9.....
11. Total payments: ☒ Extension ☒ Estimated ☒ Applied from prior year.....
12. New Mexico income tax withheld from oil and gas proceeds. **Attach 1099-Misc or RPD-41285**.....
13. New Mexico income tax withheld from pass-through entities. **Attach 1099-Misc or RPD-41359**.....
14. Amount from lines 12 and 13 passed to owners. See instructions.....
15. Total payments and tax withheld. Subtract line 14 from the sum of lines 11 through 13.....
16. Tax due. If line 10 is greater than line 15, enter the difference.....
17. Penalty. See Instructions.....
18. Interest. See Instructions.....
19. Total amount due. Add lines 16, 17, and 18.....
20. Overpayment. If line 15 is greater than line 10, enter the difference.....
  - 20a. Amount of overpayment to be applied to 2014 liability. Cannot be more than line 20.....
  - 20b. Amount of overpayment to be refunded. Subtract line 20a from line 20.....
21. Refundable portion of renewable energy production tax credit claimed. **Attach Form RPD-41227**.....
22. Total refund of overpaid tax and refundable credit due to you. Add lines 20b and 21.....
23. Refundable portion of the film production tax credit.....

1	999,999,999,999
2	999,999,999,999
	3 999,9999 %
4	999,999,999,999
5	999,999,999,999
6	999,999,999,999
7	999,999,999,999
8	999,999,999,999
9	999,999,999,999
10	999,999,999,999
11	999,999,999,999
12	999,999,999,999
13	999,999,999,999
14	999,999,999,999
15	999,999,999,999
16	999,999,999,999
17	999,999,999,999
18	999,999,999,999
19	999,999,999,999
20	999,999,999,999
20a	999,999,999,999
20b	999,999,999,999
21	999,999,999,999
22	999,999,999,999
23	999,999,999,999

**REFUND EXPRESS:** HAVE YOUR REFUND DIRECTLY DEPOSITED. SEE INSTRUCTIONS AND FILL IN 1, 2, 3, AND 4.

RE1 1. Routing number: 999999999

RE3 3. Type: Checking ☒ Enter X.

Savings ☒

RE2 2. Account number: 99999999999999999999

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

RE4 YES ☒ NO ☒

**You must answer this question**

I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer or an employee of the taxpayer) is based on all information of which preparer has any knowledge.

**Paid preparer's use only:**

Signature of preparer if other than employee of the taxpayer

Date \_\_\_\_\_

P1 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Print preparer's name \_\_\_\_\_

P2 NM CRS Identification number 09-999999-009

P3 FEIN 99-9999999

P4 Preparer's PTIN X99999999

P5 Preparer's phone number (999) 999-9999

Signature of officer, member or partner

Date \_\_\_\_\_

XXXXXXXXXXXXXXXXXXXX (999) 999-9999

Title:

Contact phone number

[illegible]

# 2013 S-Corp-1 Income Taxable to Owners

Version code 9

Federal Employer Identification Number (FEIN)

99-9999999

2013 S-Corp-1A

BARCODE SHOULD READ \*135079999\* where the last four digits are replaced with your vendor code.

## COMPUTATION OF NET INCOME TAXABLE TO OWNERS

1. Ordinary income (loss) from federal Form 1120S, Schedule K.....	1	999,999,999,999
2. Other income (loss) from federal Form 1120S, Schedule K.....	2	999,999,999,999
3. Interest income from municipal bonds, excluding New Mexico bonds.....	3	999,999,999,999
4. Subtotal of lines 1 through 3.....	4	999,999,999,999
5. Interest from U.S. government obligations or federally taxed New Mexico bonds.....	5	999,999,999,999
6. Allowable deductions from Schedule K.....	6	999,999,999,999
7. Allocated income (from S-Corp-B, line 8, column 1).....	7	999,999,999,999
8. Apportionable income. Subtract lines 5, 6, and 7 from line 4.....	8	999,999,999,999
9. Average New Mexico percentage (from S-Corp-A, line 5).....	9	999.9999 %
10. New Mexico apportionable income. Multiply line 8 by line 9.....	10	999,999,999,999
11. New Mexico allocated income (from S-Corp-B, line 9, column 2).....	11	999,999,999,999
12. New Mexico taxable income. Add lines 10 and 11.....	12	999,999,999,999

## 2013 S-Corp-A New Mexico Apportionment Factors

### PROPERTY FACTOR

	Column 1 Total Everywhere	Column 2 Inside New Mexico	Percent Inside New Mexico
Average annual value of inventory.....a	999,999,999,999	999,999,999,999	
Average annual value of real property.....b	999,999,999,999	999,999,999,999	
Average annual value of personal property.....c	999,999,999,999	999,999,999,999	
Rented property. Multiply annual rental value by 8.....d	999,999,999,999	999,999,999,999	
Total Property.....e	999,999,999,999	999,999,999,999	

1. Property factor. Divide Column 2 by Column 1 and then multiply by 100..... 1 999.9999 %

### PAYROLL FACTOR

Total compensation of employees.....f 999,999,999,999 999,999,999,999

2. Payroll factor. Divide Column 2 by Column 1 and then multiply by 100..... + 2 999.9999 %

### SALES FACTOR

Gross receipts.....g 999,999,999,999 999,999,999,999

3. Sales factor. Divide Column 2 by Column 1 and then multiply by 100..... + 3 999.9999 %

4. TOTAL FACTORS. Add lines 1, 2, and 3..... = 4 999.9999 %

4a. The entity submitted written notification of its election to apportion business income using the four-factor method for the tax year ending MM/DD/CCYY.  
Date of election MM/DD/CCYY See instructions.

5. AVERAGE PERCENT. Divide the factor on line 4 by the number of factors used to compute line 4, and then enter on S-Corp-1, line 9..... 5 999.9999 %

# 2013 S-Corp-B Allocated Non-Business Income Taxable to Owners

2013 S-Corp-BC  
BARCODE SHOULD READ \*135089999\* where the last four digits are replaced with your vendor code.

Version code 9

Federal Employer Identification Number (FEIN)

99-9999999

	Column 1 Total Income Everywhere	Column 2 New Mexico Income
1 Net non-business dividends	1 999,999,999,999	999,999,999,999
2 Net non-business interest	2 999,999,999,999	999,999,999,999
3 Net non-business rents (loss)	3 999,999,999,999	999,999,999,999
4 Net non-business royalties	4 999,999,999,999	999,999,999,999
5 Net non-business profit sale of assets (loss)	5 999,999,999,999	999,999,999,999
6 Net non-business partnership income (loss)	6 999,999,999,999	999,999,999,999
7 Other net non-business income (loss)	7 999,999,999,999	999,999,999,999
8 Total allocated income. Add Column 1, lines 1 through 7, and enter on S-Corp-1, line 7	8 999,999,999,999	
9 Total New Mexico allocated income. Add Column 2, lines 1 through 7, and enter on S-Corp-1, line 11	9	999,999,999,999

## 2013 S-Corp-C Allocated and Apportioned Income Taxed to S Corporations

If you are an S corporation with federal taxable income, complete this section.

	Column 1 Total Income Everywhere	Column 2 New Mexico Income
1 Capital Gains Net capital gains (from Schedule D of federal Form 1120S) See instructions for allocation rules	1 999,999,999,999	999,999,999,999
2 Passive Income Excess net passive income (from federal worksheet in the 1120S instructions for excess net passive income)	2 999,999,999,999	999,999,999,999
3 Net recognized built-in gain (from Schedule D, federal Form 1120S)	3 999,999,999,999	999,999,999,999
4 Total. Add lines 1, 2, and 3	4 999,999,999,999	999,999,999,999
5 New Mexico percentage. Divide line 4, column 2 by line 4, column 1 and then multiply by 100. Enter on Form S-Corp, line 3	5	999.9999 %

# 2013 PTE New Mexico Information Return for Pass-Through Entities

2013 PTE  
BARCODE SHOULD READ \*137089999\* where the  
last four digits are replaced with your vendor code.

1a	Taxpayer's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2a	Mailing address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
3a	City, state and ZIP code XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

Vendor	Product	Version
9999	99	9

Disaster Relief
XXXXXXXXXXXXXXXXXXXX

CHECK ONE:

4a ☒ Original Return 4b ☒ Amended

Federal Employer Identification No.  
(Required)

5a 99-9999999

New Mexico CRS Identification No.  
(If applicable)

5b 09-999999-009

NAICS Code  
(Required)

5c 9999999

6a	Tax Year Beginning MM DD CCYY	6b	Tax Year Ending MM DD CCYY	6c	Extended Due Date MM DD CCYY
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DEPARTMENT USE ONLY

- A. State where organized XXXXXXXXXXXXXXXXXXXXXXXX  
C. Date business began in New Mexico MM / DD / CCYY  
B. Date of organization MM / DD / CCYY  
D. Date terminated in New Mexico MM / DD / CCYY

## Section 1. Tax Withheld from the Pass-Through Entity (PTE) Income

1. Tax withheld from oil and gas proceeds received. Attach 1099-Misc or Form RPD-41286	1	99,999,999,999
2. Tax withheld on PTE allocable net income. Attach 1099-Misc or Form RPD-41369	2	99,999,999,999
3. Refund of overpayment of tax withheld (from Form RPD-41373)	3	99,999,999,999

## Section 2. Owner Withholding Information Reporting

4. Amount from lines 1 and 2 passed to owners	4	99,999,999,999
5. Withholding tax paid by the PTE on owner's net income (from Form RPD-41367)	5	99,999,999,999

## Section 3. Computation of Net Income Taxable to Owners

6. Ordinary income (loss) from federal Form 1065, Schedule K	6	99,999,999,999
7. Other income (loss) from federal Form 1065, Schedule K	7	99,999,999,999
8. Interest income from municipal bonds, excluding New Mexico bonds	8	99,999,999,999
9. Subtotal of lines 6 through 8	9	99,999,999,999
10. Interest from U.S. government obligations or federally taxed New Mexico bonds	10	99,999,999,999
11. Allowable deductions from Schedule K	11	99,999,999,999
12. Allocated income (from PTE-B, column 1, line 8)	12	99,999,999,999
13. Apportionable income. Add lines 10, 11, and 12, then subtract from line 9	13	99,999,999,999
14. Average New Mexico percentage (from PTE-A, line 5)	14	999.9999 %
15. New Mexico apportionable income. Multiply line 13 by line 14	15	99,999,999,999
16. New Mexico allocated income (from PTE-B, column 2, line 9)	16	99,999,999,999
17. New Mexico net income. Add lines 15 and 16	17	99,999,999,999

## Section 4. Allowable Credit

18. Approved film production tax credit. Attach RPD-41228	18	99,999,999,999
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I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer or an employee of the taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer, member, or partner  
XXXXXXXXXXXXXXXXXXXX (999) 999-9999  
Title  
Taxpayer's email address XXXXXXXXXXXXXXXXXXXXXXXX

### Paid preparer's use only:

Signature of preparer if other than employee of the taxpayer  
P1 XXXXXXXXXXXXXXXXXXXXXXXX  
Print preparer's name  
P2 NM CRS Identification number 09-999999-009  
P3 FEIN 99-9999999  
P4 Preparer's PTIN X99999999  
P5 Preparer's phone number (999) 999-9999

# 2013 PTE-A New Mexico Apportionment Factors

Version code 9

2013 PTE  
BARCODE SHOULD READ "137389999" where the last four digits are replaced with your vendor code.

## PROPERTY FACTOR

	Column 1 Total Everywhere	Column 2 Inside New Mexico	Percent Inside New Mexico
Average annual value of inventory..... a	999,999,999,999	999,999,999,999	
Average annual value of real property..... b	999,999,999,999	999,999,999,999	
Average annual value of personal property..... c	999,999,999,999	999,999,999,999	
Rented property. Multiply annual rental value by 8..... d	999,999,999,999	999,999,999,999	
Total Property..... e	999,999,999,999	999,999,999,999	

1. Property factor. Divide Column 2 by Column 1 and then multiply by 100..... 1 999.9999 %

## PAYROLL FACTOR

Total compensation of employees..... 999,999,999,999 999,999,999,999

2. Payroll factor. Divide Column 2 by Column 1 and then multiply by 100..... + 2 999.9999 %

## SALES FACTOR

Gross receipts..... 999,999,999,999 999,999,999,999

3. Sales factor. Divide Column 2 by Column 1 and then multiply by 100..... + 3 999.9999 %

4. TOTAL FACTORS. Add lines 1, 2, and 3..... = 4 999.9999 %

4a. The entity submitted written notification of its election to apportion business income using the four-factor method for the tax year ending MM/DD/CCYY.  
Date of election MM/DD/CCYY See instructions.

5. AVERAGE PERCENT. Divide the factor on line 4 by the number of factors used to compute line 4, and then enter on PTE, line 14)..... 5 999.9999 %

## 2013 PTE-B

### Allocated Non-Business Income Taxable to Owners

	Column 1 Total Income Everywhere	Column 2 New Mexico Income
1. Net non-business dividends.....	1 999,999,999,999	999,999,999,999
2. Net non-business interest.....	2 999,999,999,999	999,999,999,999
3. Net non-business rents (loss).....	3 999,999,999,999	999,999,999,999
4. Net non-business royalties.....	4 999,999,999,999	999,999,999,999
5. Net non-business profit sale of assets (loss).....	5 999,999,999,999	999,999,999,999
6. Net non-business partnership income (loss).....	6 999,999,999,999	999,999,999,999
7. Other net non-business income (loss).....	7 999,999,999,999	999,999,999,999
8. Total allocated income. Add lines 1 through 7, and enter on PTE, line 12.....	8 999,999,999,999	
9. Total New Mexico allocated income. Add lines 1 through 7, and enter on PTE, line 16.....	9	999,999,999,999