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## INSTRUCTIONS FOR 2018 PIT-X, NEW MEXICO PERSONAL INCOME TAX AMENDED RETURN

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### WHO MUST FILE AN AMENDED RETURN

If you filed your New Mexico personal income tax (PIT-1) return and you need to change at least one of the following, you must file a New Mexico PIT-X, an amended New Mexico personal income tax return:

- Your reported federal taxable income
- New Mexico taxable income, credits, or rebates
- New Mexico tax due

At the top right of PIT-X, page 2, next to **Reason for amending**, describe the reason you are amending your return.

### When To Attach Amended Federal Return

If your New Mexico amended return shows changes as the result of filing an amended federal return, attach a copy of your federal amended forms and schedules.

**NOTE:** The law requires you to file an amended New Mexico return within 180 days of the date an adjustment to your federal return becomes final.

### WHAT FORMS TO FILE

If you mail your return, use and submit only original, official state forms and schedules. Copies result in delays when processing your return.

The specific form to use varies, as described next.

### 2018 PIT-X

For a tax year beginning on or after January 1, 2018, but not after December 31, 2018, file your amended return on the 2018 PIT-X form.

### 2005 PIT-X to 2018 PIT-X

For tax years beginning on or after January 1, 2005, use the PIT-X form for the tax year you are amending. For example, if you are amending tax year 2005, use the 2005 PIT-X form.

### 2004 PIT-X and Earlier Years

For tax years beginning before January 1, 2005, file amended returns using the form for the appropriate tax year.

### Fiscal Year Returns

If you are filing a fiscal year return, use the form for the calendar year when the fiscal period began.

### Schedules

Along with your amended return for all tax years, you must include all schedules applicable to the tax year required by the instructions. There are no special amended schedules to use. Attach the same schedules you would file with an original return.

For the 2018 return, attach all required 2018 Schedules PIT-S, PIT-ADJ, PIT-RC, PIT-B, PIT-D, PIT-CR, or PIT-CR Supplemental. These schedules are required if you show an amount in the 2018 PIT-X **AS AMENDED** column, even if the amount did not change from the schedule you submitted with your previously filed return.

### W-2 and Related Forms

Unless you are amending your New Mexico return to change the amount of tax withheld, you do not need to file W-2 forms and similar income and withholding information returns. Some examples of similar forms with income and withholding information are 1099-MISC and RPD-41359.

### COMPLETING FORM PIT-X

To complete the 2018 PIT-X return, you need your previously filed 2018 PIT-1 return and instructions.

### AS PREVIOUSLY FILED Column

In this column, enter the same return figures you filed previously. If you filed multiple returns for the 2018 tax year, enter only the figures from your most recently filed return.

### AS AMENDED Column

In this column, enter the amended return data through line 30. Complete the line items according to the instructions for the original 2018 PIT-1 return. Complete line 31 using the instructions described later, then continue by entering the amended return data in lines 32 to 34, and lines 36 to 42. Instructions for line 35 are also described later.

**IMPORTANT:** Complete all required and applicable fields and lines even if the information did not change from your previously filed return.

For example, if the amount on line 12, **Federal standard or itemized deduction amount**, was originally filed as \$11,600, and the amended return does not affect this amount, also enter \$11,600 in the **AS AMENDED** column, for line 12.

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#### Lines 1a, 1b, 2a, and 2b

Make sure the name(s) and social security number(s) are correct and legible. If married filing jointly, match this PIT-X to your original return by listing first on the PIT-X the first person shown on your original return.

## IMPORTANT

**Complete all applicable fields in the AS AMENDED column,  
even if the information did not change.**

**Attach all schedules necessary to support your AS AMENDED figures.**

The next items are for the taxpayer and, if applicable, spouse.

#### **Lines 1c and 2c**

Mark if blind for federal income tax purposes.

#### **Lines 1d and 2d**

Mark if 65 years of age or older on the last day of the applicable tax year.

**Lines 1e and 2e.** Enter **R**, **N**, **F**, or **P** to show your residency status.

**R** = Resident

**N** = Non-Resident

**F** = First-Year Resident

**P** = Part-Year Resident

#### **Lines 1f and 2f**

##### **Date of Birth**

In 1f, and if applicable in 2f, enter date(s) of birth in **MM/DD/CCYY** format. For example, if your birthdate was on July 20, 1952, enter 07/20/1952.

#### **Line 3a and 3b**

In **3b**, enter your current mailing address. If you moved or changed your address since your last filing, mark checkbox **3a**.

If you have a foreign address, enter the street address, city name and postal code in the appropriate line. Also complete the spaces for the foreign province and/or state and country. Follow the country's practice for entering the foreign postal code, the province or state, and country. Do not abbreviate the country name.

#### **Line 4c, 4d, 4a, and 4b**

If a taxpayer or spouse died before this return is filed, in section 4 complete line 4c or 4d to show the date of death. If a deceased taxpayer's refund must be made payable to a person other than the taxpayer or spouse named on this return, complete lines 4a and 4b.

#### **Lines 5, 7, and 8**

Unless the number of exemptions, dependents, other dependents or filing status has changed, complete lines 5, 7, and 8 the same as on the original return.

#### **Line 6**

If you received an approved extension of time to file for the original filing, complete line 6. In this case, enter the required extension information from your original return.

For example, you are a calendar year filer who received a federal automatic extension to October. You marked checkbox **6a** on your original return and showed October 15, 2018 as the extended due date in **6b**. Before you file your amended return, mark checkbox **6a** on the PIT-X and enter the extended due date of October 15, 2018 in **6b**.

**NOTE:** This is required on your PIT-X even if the extended due date does not affect your amended return.

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##### **Social Security Number**

Enter your social security number in the box at the left.

##### **Reason for amending**

To the right on the line next to **Reason for amending**, enter the reason you are amending your return. For example, **changes to my federal return** or a specific reason like **corrected 1098 received after filing**. If you also need to amend your federal return, attach a copy of your federal amended Form 1040X.

#### **Lines 12a, 16a, 18a, and 25a**

In these lines, show the correct (the amended) information. There are no corresponding indicator boxes or entries for information filed previously.

#### **Line 31 and Schedule**

Special instructions are needed to complete line 31, Form PIT-X. In column 1, enter the amount you reported on your previous return. Use the schedule at the bottom of PIT-X, page 2 to find the amount to enter in column 2. The result shown in line S3 of the schedule is the number you enter in line 31, **Other payments less any refunds**, in the **AS AMENDED** column.

Directions for completing the schedule follow next.

#### **Schedule Section S1**

##### **2018 Other payments**

List any 2018 payments you made before, or separate from, the submission of this amended return. Enter the date and amount of the payment. Do not include any estimated payments reported on line 30 of this form or payments carried forward from the prior year return reported on your 2018 PIT-X, line 30.

##### **Schedule Line S1a**

###### **Sum of payments**

On line S1a, enter the sum of **2018 Other Payments** listed in Section S1.

#### **Schedule Section S2**

##### **2018 Refunds received**

List any refunds you received from a previously filed 2018 New Mexico PIT-1 return. If the Department paid interest on your refund, do not include the interest paid.

##### **Schedule Line S2a**

###### **Sum of refunds**

On line S2a, enter the sum of 2018 refunds listed in Section S2.

#### **Schedule Section S3**

##### **Subtract line S2a from line S1a**

Enter the subtraction result on line S3 of the schedule and on line 31, column 2 of the PIT-X return. If the result is a negative number, enter the minus sign immediately to the left of the number.

If you need more space to complete the schedule, create another schedule formatted the same way and attach it to your PIT-X.

#### **Line 35**

Show the correct (the amended) information. There is no corresponding indicator box for information previously filed.

#### **PAID PREPARER'S USE ONLY**

Anyone you pay to prepare your return must sign it and fill in the blanks in this section of the return.

The preparer may sign it by hand or any other method of electronic signature acceptable to the Internal Revenue Service (IRS).

**IMPORTANT:** Paid preparers must sign your return.

Paid preparers are subject to certain requirements. For more information, see the PIT-1 instructions, **Interest and Penalties** on page 14.

### Sign and Date

If you are married and filing a joint amended return, both spouses must sign. Below the signature, the taxpayer and, if married filing joint, the spouse, is required to enter their state issued driver's license or state issued identification card number and a two digit state code identifying the state issuing the identification number. Also enter the expiration date of driver's license or state issued identification number.

These identification numbers will be used as an additional level of verification to help protect your personal information from identity theft and fraudulent returns. If you do not have this identity, write "NONE" in this field. **DO NOT LEAVE BLANK** or the Department will not process your tax return.

### CHECK THE CHECKLIST

Before you submit your return, go through the *Checklist for the 2018 PIT-X Return* on the last page of these instructions to make sure your return is complete.

### HOW TO FILE

You can file your PIT-X online or mail your paper return and any attachments.

### Filing Online

You can file amended returns through Taxpayer Access Point (TAP) at <https://tap.state.nm.us>. The site lets you file the four most recent tax year returns. Log in and choose the correct tax year to amend. TAP processes your new return as an amendment.

### Filing on Paper

After completing a paper PIT-X form, mail it with any attachments to the Department. For details, see *Mailing Your Return* later in these instructions.

### METHODS OF PAYMENT

You can make an electronic payment online or mail your payment voucher with a check or money order to the Department.

### PAYING ONLINE

You can pay your tax liability by electronic check (E-Check) at no charge through the Department's website. An E-Check authorizes the Department to debit your checking account in the amount and on the date you specify. Go to <https://tap.state.nm.us> to pay online. Under **FOR INDIVIDUALS**, click **Make a Payment**.

### Credit Cards and Fees

You may also pay using a credit card for your online payment. A convenience fee is applied for using a credit card. The State of New Mexico uses this fee, calculated on the transaction amount, to pay charges from the credit card companies.

### PAYING BY MAIL

You can pay your taxes by mail, but first you need a payment voucher.

### Where To Get a Payment Voucher

You can get a PIT-PV, *Personal Income Tax Payment Voucher*, from your personal income tax packet, one of the Department's district offices, or your tax return preparation software.

You can also get payment vouchers from [www.tax.newmexico.gov](http://www.tax.newmexico.gov). At the top of the page, click **Forms & Publications**. When you see the list of folders, click **Income Taxes**, click **Personal Income Tax (PIT) – Current Year**, click **Personal Income Tax Return Forms**, and then click the **PIT-PV Payment Voucher** item.

### Use Only Blue or Black Ink

Type or print all entries on the payment voucher in blue or black ink.

**IMPORTANT:** Do not use pencil to write on the payment voucher.

### Do Not Copy the Payment Voucher

Because the Department uses high-speed scanners when processing payment vouchers, a quality form helps ensure accuracy. Do not photocopy the payment voucher.

### Cut Only on the Dotted Line

Because scanners can read only one page size to process vouchers, it is important to cut only on the dotted line.

### Avoid Size Changes When Printing

When printing a voucher from the Internet or a software product, prevent resizing by setting the printer's page scaling function to **none**. If your payment voucher has a scanline (a very long row of numbers) within the bottom 1 and 1/2 inch of the voucher, do not write in the area around the scanline.

### Preparing Your Voucher and Your Payment

If you are mailing a payment with your return, follow the next steps:

1. Complete the PIT-PV, *Personal Income Tax Payment Voucher*.
2. On your check or money order, write:
  - Your social security number
  - 2018 PIT-X

### MAKE AND KEEP COPIES

Before mailing your return, make copies of your return and attachments. Keep your copy in a special place you can remember.

### MAILING YOUR RETURN

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

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

Mail returns **with** a payment and your voucher attached to:

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

## Checklist for the 2018 PIT-X Return

- Enter name(s) and social security number(s) in the same order as filed on the original return.
  - If you are changing the amount of tax withholding, attach W-2(s) or other income and withholding information return(s).\*
  - If the line 11 or line 15 **AS AMENDED** column has an entry, attach Schedule PIT-ADJ.
  - If PIT-B was used to calculate the amended tax amount on line 18, attach Schedule PIT-B.
  - If the line 21 **AS AMENDED** column has an entry, attach Schedule PIT-CR.
  - If the line 24 **AS AMENDED** column has an entry, attach Schedule PIT-RC.
  - If the line 40 **AS AMENDED** column has an entry, attach Schedule PIT-D. You may not decrease or eliminate any amount of voluntary contribution made on the original or previously filed return.
  - Near the top of 2018 PIT-X, page 2, in **Reason for amending**, enter the reason. If the reason is **changes to my federal return**, attach a copy of your federal amended form.
  - Is the state issued driver's license or state issued identification card number, expiration date, and two digit state code identifying the issuing state entered below the signature of the taxpayer and, if married filing joint, the spouse? If you do not have a state issued driver's license or state issued identification card number, write NONE in this field. DO NOT LEAVE BLANK or the Department will not process your tax return.
  - If you are due a refund, did you complete the **REFUND EXPRESS** section on PIT-X, page 2 or verify that the address on PIT-X, page 1 is where you want your refund mailed?
  - If you are mailing payment with the return, did you complete the PIT-PV, *Personal Income Tax Payment Voucher*, and attach your check or money order? Is your check or money order payable to New Mexico Taxation and Revenue Department? Did you write your social security number and **2018 PIT-X** on your payment?
- NOTE:** TRD supports the fast and secure filing of electronic payments for PIT-PV. Please visit our website at <https://tap.state.nm.us> to learn more.
- Did you make a copy of all documents for your records?

\* Examples of other income and withholding information returns are 1099-MISC and RPD-41359.

*The Department encourages all taxpayers to file online.  
Electronic filing is fast and secure. It provides the fastest  
turnaround for a refund and saves tax dollars,  
costing less to process than a paper return.*

**2018 PIT-X NEW MEXICO PERSONAL INCOME TAX AMENDED RETURN**

For the year January 1 - December 31, 2018

or fiscal year beginning F.1 \_\_\_\_\_ ending F.2 \_\_\_\_\_



1a Print your name (first, middle, last)

2a Print your spouse's name (first, middle, last). If married filing separately, include spouse.

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

3b Mailing Address (Number and street)

3c City State Postal/ZIP Code

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

5.  **EXEMPTIONS:** Taxpayer, spouse, dependents, and other dependents reported on federal Form 1040. If you are a dependent or other dependent of another taxpayer, enter 00. (See instructions)

6a  **EXTENSION OF TIME TO FILE.** If you have a federal or state extension, mark the box and enter the extension date. 6b \_\_\_\_\_

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

1b SOCIAL SECURITY NUMBER Blind  Age 65 or over  Residency status  1f Taxpayer's date of birth \_\_\_\_\_

2b \_\_\_\_\_ 2c  2d  2e  2f Spouse's date of birth \_\_\_\_\_

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

4a Name \_\_\_\_\_

4b SSN \_\_\_\_\_

If taxpayer or spouse died before this return is filed, enter date of death. → 4c Taxpayer's date of death \_\_\_\_\_

4d Spouse's date of death \_\_\_\_\_

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

7. **FILING STATUS. Mark only one box.**

(1) Single

(2) Married filing jointly

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

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

(5) Qualifying widow(er) with dependent child

	AS PREVIOUSLY FILED	AS AMENDED
9. FEDERAL ADJUSTED GROSS INCOME. (from federal Form 1040, line 7).....	9	
10. If you itemized your federal deduction amount, enter the amount of state and local tax deduction claimed on federal Form 1040, Schedule A, line 5a. See the instructions.....	10	
11. Total Additions to federal income (PIT-ADJ, line 5). <b>Attach PIT-ADJ</b> .....	11	
12. Federal standard or itemized deduction amount (from federal Form 1040, line 8) .....	12	
12a. If you <b>itemized</b> , mark the box..... 12a <input type="checkbox"/>		
13. Federal exemption amounts are suspended for tax years 2018 through 2025 by the Federal Tax Cuts and Jobs Act. The amount on this line is zero (0) until the expiration date.) .....	13	0
14. New Mexico low- and middle-income tax exemption. See PIT-1 instructions .....	14	0
15. Total Deductions and Exemptions from federal income (PIT-ADJ, line 22). <b>Attach PIT-ADJ</b> ...	15	
16. Medical care expense deduction. See PIT-1 instructions .....	16	
16a. Unreimbursed and uncompensated medical care expenses. 16a _____		
17. <b>NEW MEXICO TAXABLE INCOME.</b> Add lines 9, 10 and 11, then subtract lines 12,14,15 and 16 .....	17	
18. New Mexico tax amount on line 17 or from PIT-B, line 14 .....	18	
18a. From Rate Table = <b>R</b> . From PIT-B, line 14 = <b>B</b> ..... 18a _____		
19. Additional amount for tax on lump-sum distributions. See PIT-1 instructions.....	19	
20. Credit for taxes paid to another state. You must have been a New Mexico resident during all or part of the year. <b>Include a copy of other state's return.</b> See PIT-1 instructions.....	20	
21. Business-related income tax credits applied, from Schedule PIT-CR, line A. <b>Attach PIT-CR</b> ...	21	
22. <b>NET NEW MEXICO INCOME TAX.</b> Add lines 18 and 19, then subtract lines 20 and 21 .....	22	

Continue on the next page.

**2018 PIT-X** (page 2)  
**NEW MEXICO PERSONAL INCOME TAX AMENDED RETURN**



**YOUR SOCIAL SECURITY NUMBER**

[Redacted Social Security Number]

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

Reason for amending: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Attach schedules even if they did not change from the previously filed return.

	AS PREVIOUSLY FILED	AS AMENDED
23. The amount on line 22 from page 1.....	23	
24. Total claimed on rebate and credit schedule (PIT-RC, line 25). <b>Attach PIT-RC</b> .....	24	
25. Working families tax credit. (Lines 25 and 25a required or the deduction will be denied.).....	25	
25a. The amount of federal earned income credit (EIC) reported on your 2018 federal income tax return.....	25a	
26. Refundable business-related income tax credits from Schedule PIT-CR, line B. <b>Attach PIT-CR</b> .....	26	
27. New Mexico income tax withheld. <b>Attach annual statements of income and withholding</b> ...	27	
28. New Mexico income tax withheld from oil and gas proceeds. <b>Attach 1099-MISC or RPD-41285</b> .....	28	
29. New Mexico income tax withheld from a pass-through entity. <b>Attach 1099-MISC or RPD-41359</b> .....	29	
30. 2018 estimated income tax payments. See PIT-1 instructions.....	30	
31. Other payments less any refunds from this schedule, line S3, below .....	31	
<b>32. TOTAL PAYMENTS AND CREDITS.</b> Add lines 24 through 31.....	<b>32</b>	
<b>33. TAX DUE.</b> If line 23 is <b>greater than</b> line 32, enter the difference here.....	<b>33</b>	
34. Penalty on underpayment of estimated tax. See PIT-1 instructions.....	34	
35. Special method allowed for calculation of underpayment of estimated tax penalty. If you owe penalty on underpayment of estimated tax and you qualify, enter 1, 2, 3, 4, or 5 in the box ....	35	<input type="checkbox"/>
Attach RPD-41272.		
36. Penalty. See PIT-1 instructions. If you want penalty computed for you, leave blank.....	36	
37. Interest. See PIT-1 instructions. If you want interest computed for you, leave blank.....	37	
<b>38. TAX, PENALTY, AND INTEREST DUE.</b> Add lines 33, 34, 36, and 37.....	<b>38</b>	
39. <b>OVERPAYMENT.</b> If line 23 is <b>less than</b> line 32, enter the difference here.....	39	
40. Refund voluntary contributions (PIT-D, line 17). <b>Attach PIT-D</b> .....	40	
41. Amount from line 39 you want <b>applied to your 2019 Estimated Tax</b> .....	41	
<b>42. AMOUNT TO BE REFUNDED TO YOU.</b> Line 39 minus lines 40 and 41 .....	<b>42</b>	

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

RE.1 Routing number: [Redacted]

RE.2 Account number: [Redacted]

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

RE.4 YES  NO

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

I declare I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. (If filing jointly, BOTH must sign.)

Your signature	Date
REQUIRED: DRIVER'S LICENSE, STATE ID no. or "NONE" State	Expiration Date
Spouse's signature	Date
REQUIRED: SPOUSE'S DRIVER'S LICENSE, STATE ID no. or "NONE" State	Expiration Date

Taxpayer's phone number \_\_\_\_\_

Taxpayer's email address \_\_\_\_\_

**Paid preparer's use only:**

Signature of preparer \_\_\_\_\_ Date \_\_\_\_\_

P.1 Firm's name (or yours, if self-employed) \_\_\_\_\_

P.2 NM CRS identification number \_\_\_\_\_

P.3 Preparer's PTIN \_\_\_\_\_

P.4 FEIN \_\_\_\_\_

P.5 Preparer's phone number \_\_\_\_\_

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

**Complete this schedule and report the result on line 31, Other payments less any refunds from schedule below.**

	Date	Amount
S1. 2018 Other payments. List any tax year 2018 payments made before or separate from the submission of this amended return. Also, enter the date of the payment. Do not include any estimated payments reported on line 30 of this form. If you made more than four payments, attach a schedule showing payment dates and amounts.		
S2. 2018 Refunds received. List any refunds received from a previously filed 2018 New Mexico PIT-1. Do not include any interest the New Mexico Taxation and Revenue Department paid, if any, on your refund.		
<b>S3. Subtract line S2a from line S1a.</b> Subtract the sum of refunds reported on line S2a from the sum of payments reported on line S1a. Enter here and on line 31 of this form. May be a negative number.		
		<b>S3</b> [Redacted]