DRAFT

Modern e-file (MeF) For Corporate (CIT), S-Corporation (SCORP), Pass-Through Entity (PTE), and Pass-Through Withholding (PTW) Income Tax Programs

Participants Acceptance Testing System (PATS)
Test Scenario Descriptions
Tax Year 2018

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Change Log

Date	Change Description

Introduction

This document describes the standardized test scenarios for Modernized eFile (MeF) tax returns for New Mexico's Corporate (CIT), S-Corporation (SCORP), Pass-Through Entity (PTE) and Pass-Through Withholding (PTW) income tax programs. It is intended for use by Software Development partners delivering products and services for tax return preparation for the State of New Mexico.

The New Mexico PATS tests are all scenario-based, and were created with the intent of ensuring that each vendor software can provide the required state information for various schedules, rebates and credits. The test scenarios are derived from the IRS ATS test scenarios for the 165 and 1120 families with as few variances as possible. Any deviation in the IRS ATS scenario is noted early in the test scenario. If your software creates other New Mexico schedules, rebates and credits in addition to those specified in a specific scenario, New Mexico will attempt to evaluate the entire submission for completeness. Thank you in advance for your cooperation.

New This Year

PATS Tests

- Warning codes have been modified and consequently, some have been renumbered. There are also some new ones.
- Warning codes will continue to be used with the acknowledgement for PATs test results.

CIT Form Changes

- Authentication header changes from TIGERS.
- CIT-A: Weighted apportionment is now 1 for property and payroll, and 1 for sales.
- CIT-CR: *Foster Youth Employment Credit (F02)* has been added.

SCORP Form Changes

- Authentication header changes from TIGERS.
- SCORP-A: Weighted apportionment is now 1 for property and payroll, and 1 for sales.
- SCORP-CR: *Foster Youth Employment Credit (F02)* has been added.

PTE Form Changes

- Authentication header changes from TIGERS.
- PTE-A: Weighted apportionment is now 1 for property and payroll, and 1 for sales.

PTW-D Form Changes

- Authentication header changes from TIGERS.

For Software Developers

All submissions **must** be supported as XML documents and may not be submitted as PDF attachments. Please contact New Mexico if your product is unable to comply. Forms not listed for mandatory XML support may be included either as top-level PDF attachments or, if supported by the State schema, as XML documents.

For questions regarding submissions please refer to the *New Mexico Software Developer's Guide*.

Forms and Schema Support

For MEF Software Developers, below is the list of schemas available for either mandatory or optional support. Please note that attachment support is **required** for all optional forms or forms not supported by New Mexico in schema.

***NOTE**: Changes for the upcoming Tax Year versus are indicated in dark red font.*

Category	Forms
Primary Forms (Mandatory in-schema)	**CIT:** CIT-1 (New Mexico Corporate Income and Franchise Tax Return), CIT-A (New Mexico Apportioned Income for Multistate Corporations), CIT-B (New Mexico Allocation of Non-Business Income), CIT-C (Calculation of New Mexico Percentage), CIT-CR (New Mexico Tax Credit Schedule), CIT-D (New Mexico Foreign Dividend Deduction)
	SCORP: S-CORP (New Mexico Sub-Chapter S Corporate Income and Franchise Tax Return), S-CORP-1 (Income Taxable to Owners), SCORP-A (New Mexico Apportionment Factors), SCORP-B (Allocated Non-Business Income Taxable to Owners), S-CORP-C (Allocated and Apportioned Income Taxed to S Corporations), SCORP-CR (New Mexico Tax Credit Schedule)
	PTE: PTE (New Mexico Information Return for Pass-Through Entities), PTE-A (New Mexico Apportionment Factors), PTE-B (Allocated Non-Business Income Taxable to Owners)
	PTW: PTW-D (Pass-Through Entity Withholding Detail Report or RPD-41367)
State Withholding Forms (Optional in-schema)	RPD-41285 (Annual Statement of Withholding of Oil and Gas Proceeds), RPD-41359 (Annual Statement of Pass-Through Withholding), State 1099-MISC
General Schedules and Worksheets (Optional in-schema)	**CIT:** Schedule RPD-41379 (Net Operating Loss Carryforward Worksheet)
CR Related Supplemental Forms (Optional in-schema)	**CIT:** Schedule RPD-41227 (Renewable Energy Production Tax Credit), Schedule RPD-41228 (Film Production Tax Credit), Schedule RPD-41243 (Rural Job Tax Credit), Schedule RPD-41244 (Technology Jobs Tax Credit), Schedule RPD-41246 (Electronic Identification Card Reader Credit), Schedule RPD-41281 (Job Mentorship Tax Credit), Schedule RPD-41282 (Land Conservation Incentives Credit), Schedule RPD-41301 (Affordable Housing Tax Credit), Schedule RPD-41319 (Agricultural Water Conservation Tax Credit), Schedule RPD-41329 (Sustainable Building Tax Credit), Schedule RPD-41334 (Advanced Energy Tax Credit), Schedule RPD-41340 (Blended Biodiesel Fuel Tax Credit), Schedule RPD-41346 (Geothermal Ground-Coupled Heat Pump Tax Credit), Schedule RPD-41361 (Agricultural Biomass Tax Credit), Schedule RPD-41372 (Veteran Employment Tax Credit), Schedule RPD-41383 (New Sustainable Building Tax Credit), Schedule RPD-41386 (Technology Jobs and Research and Development Tax Credit), Schedule RPD-41390 (Foster Youth Employment Tax Credit).
	SCORP: Schedule RPD-41227 (Renewable Energy Production Tax Credit), Schedule RPD-41228 (Film Production Tax Credit), Schedule RPD-41243 (Rural Job Tax Credit), Schedule RPD-41244

	(Technology Jobs Tax Credit), Schedule RPD-41246 (Electronic Identification Card Reader Credit), Schedule RPD-41281 (Job Mentorship Tax Credit), Schedule RPD-41282 (Land Conservation Incentives Credit), Schedule RPD-41301 (Affordable Housing Tax Credit), Schedule RPD-41319 (Agricultural Water Conservation Tax Credit), Schedule RPD-41329 (Sustainable Building Tax Credit), Schedule RPD-41334 (Advanced Energy Tax Credit), Schedule RPD-41340 (Blended Biodiesel Fuel Tax Credit), Schedule RPD-41346 (Geothermal Ground-Coupled Heat Pump Tax Credit), Schedule RPD-41361 (Agricultural Biomass Tax Credit), Schedule RPD-41372 (Veteran Employment Tax Credit), Schedule RPD-41383 (New Sustainable Building Tax Credit), Schedule RPD-41386 (Technology Jobs and Research and Development Tax Credit), Schedule RPD-41390 (Foster Youth Employment Tax Credit).
	PTE: Schedule RPD-41228 (Film Production Tax Credit)

CIT Test Scenario 1

Scenario Description:
This is a company which resides in New Mexico and does at least 50-percent of its business in the state of New Mexico. They are filing an original return and their federal tax liability hasn't changed. They should have a refund due.

Deviations:
- The related group entity defined on Schedule O of the federal scenario (Games Anonymous) is to be included with Help for All, Inc. as a basis for the state consolidated return.

Required Forms:
CIT-1, CIT-A, CIT-C and CIT-CR. If supported by software: RPD-41285 (Annual Statement of Withholding of Oil and Gas Proceeds), RPD-41359 (Annual Statement of Pass-Through Entity Withholding) or 1099-Miscs for either.

Note: There is no CIT-B or CIT-D for this scenario.

***Attachments*:**
Credit forms, associated certificates and all unsupported forms. Explicit file names are required. If the test submission includes attachments, follow the naming conventions listed in Appendix A.

Requirements:

Taxpayer:	***Preparer:***
Name: Help for All, Inc. **Address:** 31 Main Street, Santa Fe, NM, 87501 **EIN:** 00-0000001 **CRS ID Number:** 01-000000-00-1 **Type:** Combined Domestic Corporation **State of incorporation:** Maryland **Date of incorporation:** 05/30/1984 **Date began in New Mexico:** 05/30/1989 **State of domicile:** New Mexico **NAICS code:** 313000 **Activity in New Mexico:** Textile **Accounting Method:** Accrual	**Name:** Johnny Appleseed **PTIN:** P11111111 **Firm Name:** Electronic Tax Filers, INC. **Address:** 100 Efile Drive, Anytown, TX, 75231 **Firm EIN:** 00-0000011 **Phone:** 512-555-1212 **Email address:** johnny.appleseed@help.com

Officer:	***Direct Deposit:***
Name: Roger Rabbit **Title:** Chief Executive Officer **Phone:** 703-555-1515 **Email address:** roger.rabbit@help.com	**Name:** Last Savings Bank **Routing Number:** 307084431 **Account Number:** 7654321 **Type:** Checking **US Refund:** Yes

Additional Requirements:

Form, Line	**Description**	
CIT-1, Section I Consolidated or combined information:	Help for All, Inc. 00-0000001 $0.00 $50.00	Games Anonymous 00-0000027 $0.00 $50
CIT-1, Section J Combination same as last year.	Yes.	
CIT-1, Line 1 Taxable income before federal NOL.	$138,938,859.00	
CIT-1, Line 6 Interest U.S. government obligations.	$500,000.00	
CIT-1, Line 11 New Mexico percentage.	Must be between 50.0000% and 100.0000%	
CIT-1, Line 15 Franchise tax.	$100.00	
CIT-1, Line 19 Type of payment	Estimated.	

CIT-1, Line 19 Payment.	$5,000,000.00
CIT-1, line 20 Income tax from oil and gas proceeds.	$2,000,000.00
CIT-1, Line 21 Income tax from pass-through entity.	$2,200,000.00
CIT-A, Section A Change in reporting.	No.
CIT-A Section B Apportionment of business date.	06/20/2017
CIT-A, Section B Effective date.	07/20/2017
CIT-A, Section C Special method.	Manufacturer.
CIT-A, Line 5a column 1 Average annual value of inventory.	$85,223.00
CIT-A, Line 5c column 1 Average value of personal property.	$342,314,547.00
CIT-A, Line 5 Property factor.	New Mexico amounts cannot be greater than everywhere amounts. Property Factor must be between 50.0000% and 100.0000%.
CIT-A, Line 6 column 1 Wages, salaries, commissions, and other compensation.	$7,850,528.00
CIT-A, Line 6 Payroll factor.	New Mexico amounts cannot be greater than everywhere amounts. Payroll Factor must be between 50.0000% and 100.0000%.
CIT-A Line 7 Column 1 Gross Receipts.	$383,487,043.00
CIT-A Line 7 Sales factor.	New Mexico amounts cannot be greater than everywhere amounts. Sales Factor must be between 50.000% and 100.0000%.
CIT-A Line 8 Sum of factor percentages.	Must be between 150.0000% and 300.0000%.
CIT-C, Line 5 New Mexico percentage.	Must be between 50.0000% and 100.0000%
CIT-CR, Line1 column A Credit Type Code.	A04 - Advanced Energy Tax Credit
CIT-CR, Line 1 column B Credit approval number.	A77889900
CIT-CR, Line 1 column C Amount claimed.	$1,000.00
CIT-CR, Line 2 column A Credit Type Code.	F02 - Foster Youth Employment Tax Credit
CIT-CR, Line 2 column B Credit approval number.	F11223344
CIT-CR, Line 2 column C Amount claimed.	$1,000.00
CIT-CR, Line 3 column A Credit Type Code.	F01 - Film Production Tax Credit
CIT-CR, Line 3 column B Credit approval number.	F44332211
CIT-CR, Line 3 column D Amount of credit to be refunded.	$1,000.00
RPD-41285 or 1099-Misc attachment amounts.	Must equal amount on CIT-1, Line 20.
RPD-41359 or 1099-Misc attachment amounts.	Must equal amount on CIT-1, Line 21.

Sales Worksheet:

Federal 1120, Line 1c Balance.	$684,525.00
Federal 1120, Line 4 Dividends. (plus)	$0.00
Federal 1120, Line 5 Interest. (plus)	$8,018,387.00
Federal 1120, Line 6 Gross rents. (plus)	$265,386.00
Federal 1120, Line 7 Gross royalties. (plus)	$0.00
Federal 1120, Line 10 Other income. (plus)	$375,018,745.00
Federal 1120, Schedule M-1, Line 7 Income recorded. (plus)	$0.00
Federal 1120, Line 29b Special deductions. (minus)	$0.00
Interest U.S. government obligations. (minus)	$500,000.00
Federal 1120, Schedule C, Line 15 Foreign dividend. (minus)	$0.00
Total Everywhere Sales	$383,487,043.00

Note: Fill out forms to match the federal return.

CIT Test Scenario 2

Scenario Description:
This is a company which does less than 50-percent of its business in the state of New Mexico, but they do conduct business in New Mexico. They are filing an original return and their federal tax liability hasn't changed. The New Mexico Net Operating Loss is the balance left from 2015. They should have a tax due.

Deviations:
- Municipal bond interest of $1,250,000.00

Required Forms:
CIT-1, CIT-A, CIT-B and CIT-C. If supported by software: RPD-41379 (New Mexico Net Operating Loss Carryforward Schedule for Corporate Income Tax).

Note: There is no CIT-D or CIT-CR for this scenario.

Attachments:
All unsupported forms. Explicit file names are required. If the test submission includes attachments, follow the naming conventions listed in Appendix A.

Requirements:

Taxpayer:	***Preparer:***
Name: Hide 'N Seek Foods, Inc **Address:** 32 Any Street, Anytown, TX, 77287 **EIN:** 00-0000002 **CRS ID Number:** 02-000000-00-2 **Type:** Combined Domestic Corporation **State of incorporation:** Texas **Date of incorporation:** 06/15/1980 **Date began in New Mexico:** 06/15/1985 **State of domicile:** Texas **NAICS code:** 311900 **Activity in New Mexico:** Food Manufacturing **Accounting Method:** Accrual	**Name:** Johnny Appleseed **PTIN:** P000000001 **Firm Name:** Electronic Tax Filers, INC. **Address:** 100 Efile Drive, Anytown, TX, 75231 **Firm EIN:** 00-0000011 **Phone:** 512-555-1212 **Email address:** NA

Officer:	***EFW:***
Name: Doug Doe **Title:** Chief Executive Officer **Phone:** 301-555-1212 **Email address:** doug.doe@hideNseek.com	**Name:** Last Savings Bank **Routing Number:** 307084431 **Account Number:** 1111-22-3456 **Type:** Checking

Additional Requirements:

Form, Line	**Description**		
CIT-1, Section I Consolidated or combined information:	Hide 'N Seek Foods, Inc. 00-0000002 $0.00 $50.00	The Geek Playhouse 00-0000012 $0.00 $50.00	Acme Food Corp 00-0000013 $0.00 $50.00
CIT-1, Section J Combination same as last year.	Yes.		
CIT-1, Line 1 Taxable income before federal NOL.	$83,078,698.00		
CIT-1, Line 2 Interest income from municipal bonds.	$1,250,000.00		
CIT-1, Line 5 New Mexico NOL carryover.	$100,000.00		
CIT-1, Line 6 Interest from U.S. government obligations or federally-taxed New Mexico bonds.	$250,000.00		

CIT-1, Line 11 New Mexico percentage.	Must be between .0001% and 48.1871%
CIT-1, Line 15 Franchise tax.	$150.00
CIT-1, Line 19 Type of payment	Estimated.
CIT-1, Line 19 Payment.	$50.00
CIT-A, Section A Change in reporting.	No.
CIT-A, Line 5a column 1 Average annual value of inventory.	$113,841,786.00
CIT-A, Line 5b column 1 Average annual value of real property.	$3,052,720.00
CIT-A, Line 5c column 1 Average value of personal property.	$178,690,041.00
CIT-A, Line 5d column 1 Rented property.	$3,473,590.00
CIT-A, Line 5 Property factor.	New Mexico amounts cannot be greater than everywhere amounts. Property Factor must be between .0001% and 49.9999%.
CIT-A, Line 6 column 1 Wages, salaries, commissions, and other compensation.	$98,463,355.00
CIT-A, Line 6 Payroll factor.	New Mexico amounts cannot be greater than everywhere amounts. Payroll Factor must be between .0001% and 49.9999%.
CIT-A Line 7 Column 1 Gross Receipts.	$421,839,683.00
CIT-A Line 7 Sales factor.	New Mexico amounts cannot be greater than everywhere amounts. Sales Factor must be between .0001% and 49.9999%.
CIT-B, Line 3 Non-Business Rents Gross Amount	$3,473,590.00
CIT-B, Line 3 Non-Business Rents Related Expenses	$428,802.00
CIT-C, Line 5 New Mexico percentage.	Must be between 0.0001% and 48.1871%
RPD-41379 attachment amounts.	Must equal amount on CIT-1 page 2, Line 5.

New Mexico NOL Worksheet:

Year	Incurred	Income	Used	2016	2015	2014	2013	2012	Expired	Carry-forward
2017		$84,328,698								
2015	$100,000		$100,000	$0	$0	$0	$0	$0	$0	$0

Sales Worksheet:

Federal 1120, Line 1c Balance.	$411,315,222.00
Federal 1120, Line 4 Dividends. (plus)	$2,304,041.00
Federal 1120, Line 5 Interest. (plus)	$1,221,456.00
Federal 1120, Line 6 Gross rents. (plus)	$5,016,831.00
Federal 1120, Line 7 Gross royalties. (plus)	$2,707,354.00
Federal 1120, Line 10 Other income. (plus)	($475,221.00)
Federal 1120, Schedule M-1, Line 7 Income recorded. (plus)	$0.00
Federal 1120, Line 29b Special deductions. (minus)	$0.00
Interest U.S. government obligations. (minus)	$250,000.00
Federal 1120, Schedule C, Line 15 Foreign dividend. (minus)	$0.00
Total Everywhere Sales	$421,839,683.00

Note: Fill out forms to match the federal return.

CIT Test Scenario 3

Scenario Description:
This is a company which does between 20-perecnt and 50-percent of its business inside the state of New Mexico. They are filing an original return and their federal tax liability hasn't changed. They should have a refund due.

Deviations:
None.

Required Forms:
CIT-1, CIT-A, CIT-C, CIT-CR and CIT-D.

Note: There is no CIT-B for this scenario.

Attachments:
Credit forms, associated certificates and all unsupported forms. Explicit file names are required. If the test submission includes attachments, follow the naming conventions listed in Appendix A.

Requirements:

Taxpayer:	***Preparer:***
Name: Anywork Finance Incorporated **Address:** 35 Any Street, Anytown, NY, 10006 **EIN:** 00-0000003 **CRS ID Number:** 03-000000-00-3 **Type:** Separate corporate entity **State of incorporation:** New York **Date of incorporation:** 08/01/1986 **Date began in New Mexico:** 08/01/1991 **State of domicile:** New York **NAICS code:** 522293 **Activity in New Mexico:** International Finance **Accounting Method:** Accrual	**Name:** Johnny Appleseed **PTIN:** P000000002 **Firm Name:** Electronic Tax Filers, INC. **Address:** 100 Efile Drive, Anytown, NY, 10006 **Firm EIN:** 00-0000011 **Phone:** 512-555-1212 **Email address:** NA

Officer:	***Direct Deposit:***
Name: Poppy Seed **Title:** Chief Executive Officer **Phone:** 888-555-1212 **Email address:** poppyseed@IFI.com	**Name:** Last Savings Bank **Routing Number:** 307084431 **Account Number:** 7654321 **Type:** Checking

Additional Requirements:

Form, Line	**Description**
CIT-1, Section I Consolidated or combined information:	Anywork Finance Incorporated 00-0000003 $0.00 $50.00
CIT-1, Section J Combination same as last year.	Yes.
CIT-1, Line 8 Deductions for Foreign Dividends	$165,859.00
CIT-1, Line 9 New Mexico Net Taxable Income	($165,859.00)
CIT-1, Line 11 New Mexico percentage.	Must be between 20.0000% and 50.0000%
CIT-1, Line 15 Franchise tax.	$50.00
CIT-1, Line 19 Type of payment	Applied from prior year.
CIT-1, Line 19 Payment.	$50.00
CIT-1, Line 28 Total Credit to be Refunded	$555.00

CIT-A, Section A Change in reporting.	No.
CIT-A Line 7 Column 1 Gross Receipts.	$43,668,620.00
CIT-A Line 7 Sales Factor.	New Mexico amounts cannot be greater than everywhere amounts. Sales Factor must be between 20.0000% and 50.0000%.
CIT-C, Line 5 New Mexico percentage.	Must be between 20.0000% and 50.0000%
CIT-D, Line 1 Foreign dividend gross-up	$165,859.00
CIT-CR, Line 1 column A Credit Type Code.	F01 – Film Production Tax Credit
CIT-CR, Line 1 column B Credit approval number.	F11223344
CIT-CR, Line 1 column D Amount of credit to be refunded.	$2,000,000.00

Sales Worksheet:

Federal 1120, Line 1c Balance.	$0.00
Federal 1120, Line 4 Dividends. (plus)	$43,834,479.00
Federal 1120, Line 5 Interest. (plus)	$0.00
Federal 1120, Line 6 Gross rents. (plus)	$0.00
Federal 1120, Line 7 Gross royalties. (plus)	$0.00
Federal 1120, Line 10 Other income. (plus)	$0.00
Federal 1120, Schedule M-1, Line 7 Income recorded. (plus)	$0.00
Federal 1120, Line 29b Special deductions. (minus)	$0.00
Interest U.S. government obligations. (minus)	$0.00
Federal 1120, Schedule C, Line 15 Foreign dividend. (minus)	$165,859.00
Total Everywhere Sales	$43,668,620.00

Note: Fill out forms to match the federal return.

S-CORP Test Scenario 1 (Federal scenario 4)

Scenario Description:
This is a company which does less than 50-percent of its business inside the state of New Mexico, but they do conduct business in New Mexico. They are filing an original return and should have a tax due.

Deviations:
None.

Required Forms:
S-CORP, S-CORP-1, and S-CORP-A.

Note: There is no SCORP-B, SCORP-C or SCORP-CR for this scenario.

Attachments:
All unsupported forms. Explicit file names are required. If the test submission includes attachments, follow the naming conventions listed in Appendix A.

Requirements:

Taxpayer:	***Preparer:***
Name: Great Atomic Pyrotechnics & Design, Inc **Address:** 36 Any Street, Santa Fe, NM, 87501 **EIN:** 00-0000006 **CRS ID Number:** 06-000000-00-6 **Type:** NA **State of organization:** California **Date of organization:** 01/01/1991 **Date began in New Mexico:** 01/01/1996 **State of domicile:** California **NAICS code:** 23899 **Activity in New Mexico:** Manufacturing	**Name:** Johnny Appleseed **PTIN:** P44444444 **Firm Name:** Electronic Tax Filers, INC. **Address:** 100 Efile Drive, Anytown, TX, 10006 **Firm EIN:** 00-0000011 **Phone:** 512-555-1212 **Email address:** johnny.appleseed@greatatomic.com

Officer:
Name: Carmen Sandiego
Title: President
Phone: 703-555-1515
Email address: carmensandiego@greatatomic.com

Additional Requirements:

Form, Line	**Description**
SCORP, Line 3 New Mexico Percentage.	Must be 0.0000% or 100.0000%
SCORP, Line 7 Franchise tax.	$50.00
SCORP-1, Line 1 Ordinary Income (Loss).	$87,002.00
SCORP-1, Line 6 Allowable Deductions.	$11,463.00
SCORP-1, Line 9 Average New Mexico Percentage.	Must be between .0004% and 49.9997%
SCORP-A, Apportionment of business date.	11/16/2017
SCORP-A, Effective date.	12/10/2017
SCORP-A, Special method.	Manufacturers
SCORP-A, Line 1c Average annual value of personal property.	$69,214.00
SCORP-A, Line 1d Rented property.	$156,855.00
SCORP-A, Line 1 Property factor.	New Mexico amounts cannot be greater than everywhere amounts. Property Factor must be between .0004% and 49.9998%.
SCORP-A, Line 2a Total compensation of employees.	$135,504.00

SCORP-A, Line 2 Payroll factor.	New Mexico amounts cannot be greater than everywhere amounts. Payroll Factor must be between .0007% and 49.9993%.
SCORP-A Line 3a Gross receipts.	$1,129,739.00
SCORP-A Line 3 Sales factor.	New Mexico amounts cannot be greater than everywhere amounts. Sales Factor must be between .0001% and 49.9999%.

Sales Worksheet:

Federal 1120S, Line 1c Balance.	$1,124,560.00
Federal 1120S, Net Gain (loss). (plus)	$5,179.00
Federal 1120S, Schedule K, Line 4 Interest minus net non-business interest. (plus)	$0.00
Federal 1120S, Schedule K, Line 6 Royalties minus net non-business royalties. (plus)	$0.00
Federal 1120S, Schedule K, Line 10 Other income minus other non-business income (loss). (plus)	$0.00
Total Everywhere Sales	**$1,129,739.00**

Note: Fill out forms to match the federal return.

S-CORP Test Scenario 2 (Federal scenario 5)

Scenario Description:
This is a company which does more than 50-percent and less than 75-percent of its business in the state of New Mexico. They are filing an original return, have made payments and should have a tax due.

Deviations:
None

Required Forms:
S-CORP, S-CORP-1, S-CORP-A, S-CORP-B and S-CORP-C. If supported by software: RPD-41285 (Annual Statement of Withholding of Oil and Gas Proceeds), RPD-41359 (Annual Statement of Pass-Through Entity Withholding) or 1099-Misc's for either.

***Attachments*:**
All unsupported forms. Explicit file names are required. If the test submission includes attachments, follow the naming conventions listed in Appendix A.

Requirements:

Taxpayer:	***Preparer:***
Name: Work N All Day, Inc	**Name:** Johnny Appleseed
Address: 37 Any Street, Anytown, NC, 28041-0280	**PTIN:** P55555555
EIN: 00-0000007	**Firm Name:** Johnny Appleseed Accounting
CRS ID Number: 07-000000-00-7	**Address:** 100 Efile Drive, Anytown, TX, 78621
Type: NA	**Firm EIN:** 00-0000011
State of organized: North Carolina	**Phone:** 512-555-1212
Date of organized: 03/08/1993	**Email address:** johnnyappleseed@workNall.com
Date began in New Mexico: 03/08/1998	
State of domicile: North Carolina	
NAICS code: 339999	
Activity in New Mexico: Construction	

Officer:
Name: Khiry U Farr
Title: Chief Executive Officer
Phone: 704-555-1515
Email address: khiryfarr@workNallDay.com

Additional Requirements:

Form, Line	**Description**
SCORP, Line 1 Income Taxable to Corporation.	$66,099.00
SCORP, Line 3 New Mexico Percentage.	Must be between 68.9496% and 100.0000%
SCORP, Line 7 Franchise tax.	$50.00
SCORP, Line 11 Total payments.	Estimated
SCORP, Line 11 Total payments.	$200.00.
SCORP, Line 12 New Mexico income withheld Oil & Gas.	$260.00
SCORP, Line 13 New Mexico income withheld Pass-Thru.	$740.00
SCORP, Line 14 Amounts passed to owners.	$700.00
SCORP-1, Line 1 Ordinary Income (Loss).	$424,118.00
SCORP-1, Line 2 Other Income (Loss).	$159,796.00
SCORP-1, Line 3 Interest Income from Municipal Bonds.	$2,500.00
SCORP-1, Line 5 Interest from U.S. Government Obligations.	$5,000.00
SCORP-1, Line 6 Allowable Deductions.	$565,304.00
SCORP-1, Line 9 Average New Mexico Percentage.	Must be between 50.0001% and 74.9999%
SCORP-A, Line 1c Average annual value of personal property.	$410,825.00

SCORP-A, Line 1d Rented property.	$160,574.00
SCORP-A, Line 1 Property factor.	New Mexico amounts cannot be greater than everywhere amounts. Property Factor must be between 50.0001% and 74.9998%.
SCORP-A, Line 2a Total compensation of employees.	$901,676.00
SCORP-A, Line 2 Payroll factor.	New Mexico amounts cannot be greater than everywhere amounts. Payroll Factor must be between 50.0001% and 74.9999%.
SCORP-A Line 3a Gross receipts.	$11,595,511.00
SCORP-A Line 3 Sales factor.	New Mexico amounts cannot be greater than everywhere amounts. Sales Factor must be between 50.0000% and 74.9999 %.
SCORP-B, Line 2 Column 1 Net non-business interest	$16,550.00
SCORP-B, Line 5 Column 1 Net non-business profit sale of assets (loss).	$12,550.00
SCORP-B, Line 7 Column 1 Other net non-business income (loss).	$3,444.00
SCORP-B, Line 9 Column 2 New Mexico Income.	New Mexico amounts cannot be greater than everywhere amounts. Percentage must 49.9969%.
SCORP-C, Line 1 Column 1 Net Capital Gains.	$66,099.00
SCORP-C, Line 5 New Mexico Percentage.	New Mexico amounts cannot be greater than everywhere amounts. Percentage must be between 75.0011% and 100.0000%.
RPD-41285 or 1099-Misc attachment amounts.	Must equal amount on SCORP, Line 12.
RPD-41359 or 1099-Misc attachment amounts.	Must equal amount on SCORP, Line 13.

Sales Worksheet:

Federal 1120S, Line 1c Balance.	$11,468,259.00
Federal 1120S, Net Gain (loss). (plus)	$66,099.00
Federal 1120S, Schedule K, Line 4 Interest minus net non-business interest. (plus)	$54,597.00
Federal 1120S, Schedule K, Line 6 Royalties minus net non-business royalties. (plus)	$0.00
Federal 1120S, Schedule K, Line 10 Other income minus other non-business income (loss). (plus)	$6,556.00
Total Everywhere Sales	**$11,595,511.00**

Note: Fill out forms to match the federal return.

S-CORP Test Scenario 3 (Federal scenario 6)

Scenario Description:
This is a company which does no more than 25-percent of its business in the state of New Mexico, but they do conduct business in New Mexico. They are filing an original return, have credits claimed and should have a refund due.

Deviations:
- Schedule D, Part I Capital Gains of $1,550,000.00.

Required Forms:
S-CORP, S-CORP-1, S-CORP-A, S-CORP-B, S-CORP-C and S-CORP-CR.

***Attachments*:**
Credit forms, associated certificates and all unsupported forms. Explicit file names are required. If the test submission includes attachments, follow the naming conventions listed in Appendix A.

Requirements:

Taxpayer:	***Preparer:***
Name: Tree Fixer Upper, Inc. **Address:** 39 Any Street, Anytown, OK, 74002 **EIN:** 00-0000009 **CRS ID Number:** 09-000000-00-9 **State of organized:** Oklahoma **Date of organized:** 11/19/1958 **Date began in New Mexico:** 11/19/1963 **State of domicile:** Oklahoma **NAICS code:** 54131 **Activity in New Mexico:** Architecture	**Name:** Johnny Appleseed **PTIN:** P66666666 **Firm Name:** Electronic Tax Filers, Inc **Address:** 100 Efile Drive, Anytown, TX, 78621 **Firm EIN:** 00-0000011 **Phone:** 512-555-1212

Officer:	***Direct Deposit:***
Name: Talbert Oaks **Phone**: 301-555-1515 **Email address:** talbertoaks@treefixr.com	**Name:** Chase Bank **Routing Number:** 307084431 **Account Number:** 02135763 **Type:** Checking

Additional Requirements:

Form, Line	**Description**
SCORP, Line 1 Income Taxable to Corporation.	$1,550,000.00
SCORP, Line 3 New Mexico Percentage.	Must be 4.9999%
SCORP, Line 7 Franchise tax.	$50.00
SCORP, Line 11 Total payments.	Estimated
SCORP, Line 11 Total payments.	$22,000.00
SCORP-1, Line 1 Ordinary Income (Loss).	($17,490,947.00)
SCORP-1, Line 2 Other Income (Loss).	$6,530,000.00
SCORP-1, Line 6 Allowable Deductions.	$820,550.00
SCORP-1, Line 9 Average New Mexico Percentage.	Must be between .0001% and 25.0000%
SCORP-A, Line 1a column 1, Average annual value of inventory.	$91,640,661.00
SCORP-A, Line 1b column 1, Average annual value of real property.	$1,100,450.00
SCORP-A, Line 1c column 1, Average annual value of personal property.	$20,135,250.00
SCORP-A, Line 1d column 1, Rented property.	$6,650,188.00

SCORP-A, Line 1 Property factor.	New Mexico amounts cannot be greater than everywhere amounts. Property Factor must be between .0001 and 25.0000%.
SCORP-A, Line 2a column 1, Total compensation of employees.	$273,751,850.00
SCORP-A, Line 2 Payroll factor.	New Mexico amounts cannot be greater than everywhere amounts. Payroll Factor must be must be between .0001 and 25.0000%.
SCORP-A, Line 3a column 1, Gross receipts.	$1,902,220,400.00
SCORP-A Line 3 Sales factor.	New Mexico amounts cannot be greater than everywhere amounts. Sales Factor must be must be between .0001 and 25.0000%.
SCORP-B, Line 1 Column 1 Net non-business dividends.	$2,480,000.00
SCORP-B, Line 2 Column 1 Net non-business interest.	$1,000,000.00
SCORP-B, Line 9 Column 2 New Mexico Income.	New Mexico amounts cannot be greater than everywhere amounts. Percentage must be between 10.0000% and 22.0000%.
SCORP-C, Line 1 Column 1 Net Capital Gains.	$1,550,000.00
SCORP-C, Line 5 New Mexico Percentage.	New Mexico amounts cannot be greater than everywhere amounts. Percentage must be 4.9999%.
SCORP -CR, Line 1 column A Credit Type Code.	F02 – Foster Youth Employment Tax Credit
SCORP -CR, Line 1 column B Credit approval number.	F11223344
SCORP -CR, Line 1 column C Amount claimed.	$1,000.00
SCORP -CR, Line 1 column A Credit Type Code.	T01 – Technology Jobs (additional)
SCORP -CR, Line 1 column B Credit approval number.	T44332211
SCORP -CR, Line 1 column C Amount claimed.	$1,000.00
SCORP -CR, Line 1 column A Credit Type Code.	F01 – Film Production Tax Credit
SCORP -CR, Line 1 column B Credit approval number.	F55667788
SCORP -CR, Line 1 column D Amount of credit to be refunded.	$1,000.00

Sales Worksheet:

Federal 1120S, Line 1c Balance.	$1,900,670,400.00
Federal 1120S, Net Gains (loss). (plus)	$1,550,000.00
Federal 1120S, Schedule K, Line 4 Interest minus net non-business interest. (plus)	$1,500,000.00
Federal 1120S, Schedule K, Line 6 Royalties minus net non-business royalties. (plus)	$0.00
Federal 1120S, Schedule K, Line 10 Other income minus other non-business income (loss). (plus)	$0.00
Total Everywhere Sales	**$1,902,220,400.00**

Note: Fill out forms to match the federal return.

PTE Test Scenario 1 (Federal scenario 1)

Scenario Description:
This is a company which does more than 50-percent of its business in the state of New Mexico. They are filing an original return and should have a refund due.

Deviations:
None.

Required Forms:
PTE, PTE-A, and PTE-B. If supported by software: RPD-41359 (Annual Statement of Pass-Through Entity Withholding) or 1099-Misc instead.

***Attachments*:**
Application for Refund Tax Withheld from Pass-Through Entities and all unsupported forms. Explicit file names are required. If the test submission includes attachments, follow the naming conventions listed in Appendix A.

Requirements:

Taxpayer:	***Preparer:***
Name: Sam Starling, LLP **Address:** 631 N McKinley Drive, Reno, NV 89510 **EIN:** 00-2000001 **CRS ID Number:** 02-000000-00-1 **Type:** Domestic limited liability partnership **State of organization:** Nevada **Date of organization:** 10/01/1998 **Date began in New Mexico:** 10/01/2003 **State of domicile:** Nevada **NAICS code:** 5411 **Activity in New Mexico:** Legal Services	**Name:** Jesse James **PTIN:** P00000001 **Firm Name:** Electronic Tax Filers, Inc **Address:** 1065 Efile Drive, Anytown, NV 89501 **Firm EIN:** 69-0000098 **Phone:** 555-631-1212 **Email address:** Anymail@email.com

Officer:	***Direct Deposit:***
Name: Sam Starling **Title:** President **Phone**: 555-555-5555 **Email address:** Anymail@email.com	**Name:** Chase Bank **Routing Number:** 307084431 **Account Number:** 02135763 **Type:** Checking **US Refund:** Yes

Additional Requirements:

Form, Line	**Description**		
PTE, Line 2 Tax withheld on PTE	Sam Starling 000-00-0022 $0.00	Taxpayer 1 990-00-0001 $0.00	Barton and Jenkins Enterprise 00-2000001 $14,240.00
PTE, Line 5 Application for Refund of PTE withholding.	$14,240.00		
PTE, Line 6 Ordinary Income (loss).	$80,681,403.00		
PTE, Line 7 Other income (loss).	$22,767,681.00		
PTE-A, Line 1c column 1, Average annual value of personal property.	$72,035,772.00		
PTE-A, Line 1d column 1, Average annual value of rented property.	$25,922,173.00		
PTE-A, Line 1 Property factor.	New Mexico amounts cannot be greater than everywhere amounts. Property Factor must be between50.0000% and 100.0000%.		

PTE-A, Line 2 column 1, Total compensation of employees.	$8,500,400.00
PTE-A, Line 2 Payroll factor.	New Mexico amounts cannot be greater than everywhere amounts. Payroll Factor must be between 50.0000% and 100.0000%.
PTE-A Line 3 Column 1 Gross Receipts.	$323,558,263.00
PTE-A Line 3 Sales factor.	New Mexico amounts cannot be greater than everywhere amounts. Sales Factor must be between 50.0000% and 100.0000%.
PTE-B, Line 3 Column 1 Net non-business rents.	$280,000.00
PTE-B, Line 9 Column 2 New Mexico Income.	New Mexico amounts cannot be greater than everywhere amounts. Percentage must be between 25.0000% and 50.0000%.
RPD-41359 or 1099-Misc attachment amounts.	Must equal amount on PTE, Line 2.
RPD-41373 attachment amounts.	Must equal amount on PTE, Line 5.

Sales Worksheet:

Federal 1065, Line 1c Balance.	$323,455,613.00
Federal 1065, Line 6 Net Gain (loss). (plus)	$10,000.00
Federal 1065, Schedule K, Line 5 Interest. (plus)	$92,650.00
Federal 1065, Schedule K, Line 7 Royalties. (plus)	$0.00
Federal 1065, Schedule K, Line 11 Other income. (plus)	$0.00
Total Everywhere Sales	**$323,558,263.00**

Note: Fill out forms to match federal return

PTE Test Scenario 2 (Federal scenario 2)

Scenario Description:
This is a company which does more than 50-percent of its business in the state of New Mexico. They are filing an original return and should have a refund due from the credit.

Deviations:
- Interest from U.S. Government Obligations of $2,000.00.

Required Forms:
PTE and PTE-A. If supported by software: RPD-41359 (Annual Statement of Pass-Through Entity Withholding) or 1099-Misc's instead.

Note: There is no PTE-B for this scenario.

Attachments:
Credit forms, associated certificates and all unsupported forms. Explicit file names are required. If the test submission includes attachments, follow the naming conventions listed in Appendix A.

Requirements:

Taxpayer:	***Preparer:***
Name: Jennings Boats LLC **Address:** Route 1 Box 843, Brazos, NM 87551 **EIN:** 00-2000002 **CRS ID Number:** 02-000000-00-2 **Type:** Domestic limited liability company **State of organization:** Maine **Date of organization:** 01/01/2017 **Date began in New Mexico:** 01/01/2017 **State of domicile:** New Mexico **NAICS code:** 441222 **Activity in New Mexico:** Boat Sales/Service	**Name:** Paul Jennings **PTIN:** P00000002 **Firm Name:** Electronic Tax Filers, Inc **Address:** 1065 Efile Drive, Anytown, NV, 89501 **Firm EIN:** 69-0000098 **Phone:** 555-631-1212 **Email address:** Anymail@email.com

Officer:
Name: Horace Jennings **Title:** Chief Executive Officer **Phone**: 555-555-5555 **Email address:** Anymail@email.com

Additional Requirements:

Form, Line	**Description**	
PTE, Line 2 Tax withheld on PTE	Daniel Jennings 000-10-0001 $0.00	James Stephens Boats, Inc 00-0100002 $712.00
PTE, Line 3 Amount passed to owners.	$712.00	
PTE, Line 6 Ordinary Income (loss).	($715,769.00)	
PTE, Line 7 Other income (loss).	$110,250.00	
PTE, Line 10 Interest from U.S. Government Obligations.	$1,500.00	
PTE, Line 18 Approved film credit	$3,000,000.00	
PTE-A, Line 1a column 1, Average annual value of inventory.	$1,112,838.00	
PTE-A, Line 1c column 1, Average annual value of personal property.	$250,615.00	
PTE-A, Line 1d column 1, Average annual value of rented property.	$265,740.00	

PTE-A, Line 1 Property factor.	New Mexico amounts cannot be greater than everywhere amounts. Property Factor must be between 50.0000% and 100.0000%.
PTE-A, Line 2 column 1, Total compensation of employees.	$150,000.00
PTE-A, Line 2 Payroll factor.	New Mexico amounts cannot be greater than everywhere amounts. Payroll Factor must be between 50.0000% and 100.0000%.
PTE-A Line 3 Column 1 Gross Receipts.	$3,872,230.00
PTE-A Line 3 Sales factor.	New Mexico amounts cannot be greater than everywhere amounts. Sales Factor must be between 50.0000% and 100.0000%.
PTE-A, Apportionment of business date.	01/01/2017
PTE-A, Effective date.	01/01/2017
PTE-A, Special method.	Headquarters
RPD-41359 or 1099-Misc attachment amounts.	Must equal amount on PTE, Line 2.

Sales Worksheet:

Federal 1065, Line 1c Balance.	$3,862,980.00
Federal 1065, Line 6 Net Gain (loss). (plus)	$9,000.00
Federal 1065, Schedule K, Line 5 Interest. (plus)	$250.00
Federal 1065, Schedule K, Line 7 Royalties. (plus)	$0.00
Federal 1065, Schedule K, Line 11 Other income. (plus)	$0.00
Total Everywhere Sales	**$3,872,230.00**

Note: Fill out forms to match federal return

PTE Test Scenario 3 (Federal scenario 3)

Scenario Description:
This is a company which does between 20-percent and 40-percent of its business in the state of New Mexico. They are filing an original return and should have a zero return.

Deviations:
- XYZ Management has $50,000.00 from Oil and Gas proceeds.

Required Forms:
PTE, PTE-A, and PTE-B. If supported by software: RPD-41285 (Annual Statement of Withholding of Oil and Gas Proceeds), RPD-41359 (Annual Statement of Pass-Through Entity Withholding) or 1099-Misc's for either.

***Attachments*:**
All unsupported forms. Explicit file names are required. If the test submission includes attachments, follow the naming conventions listed in Appendix A.

Requirements:

Taxpayer:	***Preparer:***
Name: Carlton Assets Management, LP **Address:** 1678 South Hanover Boulevard, San Francisco, CA 94101 **EIN:** 00-2000003 **CRS ID Number:** 02-000000-00-3 **Type:** Domestic limited partnership **State of organization:** California **Date of organization:** 10/23/1999 **Date began in New Mexico:** 10/23/2004 **State of domicile:** California **NAICS code:** 523900 **Activity in New Mexico:** Management **Accounting Method:** Accrual	**Name:** John Smith **PTIN:** P00000003 **Firm Name:** Electronic Tax Filers, Inc **Address:** 1065 Efile Drive, Anytown, NV, 89501 **Firm EIN:** 69-0000098 **Phone:** 555-631-1212 **Email address:** Anymail@email.com

Officer:
Name: Tony Carlton **Title:** President **Phone**: 555-555-5555 **Email address:** Anymail@email.com

Additional Requirements:

Form, Line	**Description**
PTE, Line 1 Tax withheld on OGP.	XYZ Management 69-3000003 $50,000.00
PTE, Line 2 Tax withheld on PTE.	ABC Investments 69-3000002 $5,000.00
PTE, Line 3 Amount passed to owners.	$55,000.00
PTE, Line 6 Ordinary Income (loss).	$406,490,888.00
PTE, Line 7 Other income (loss).	$598,425.00
PTE, Line 11 Allowable deductions.	$43,332.00
PTE-A, Line 1c column 1, Average annual value of personal property.	$1,652,345.00

PTE-A, Line 1d column 1, Average annual value of rented property.	$729,654.00
PTE-A, Line 1 Property factor.	New Mexico amounts cannot be greater than everywhere amounts. Property Factor must be between 20.0000% and 40.0000%.
PTE-A, Line 2 column 1, Total compensation of employees.	$1,179,658.00
PTE-A, Line 2 Payroll factor.	New Mexico amounts cannot be greater than everywhere amounts. Payroll Factor must be between 20.0000% and 40.0000%.
PTE-A Line 3 Column 1 Gross Receipts.	$36,525.00
PTE-A Line 3 Sales factor.	New Mexico amounts cannot be greater than everywhere amounts. Sales Factor must be between 20.0000% and 40.0000%.
PTE-B, Line 1 Column 1 Net non-business dividends.	$1,000,000.00
PTE-B, Line 2 Column 1 Net non-business interest.	$50,000.00
PTE-B, Line 9 Column 2 New Mexico Income.	New Mexico amounts cannot be greater than everywhere amounts. Percentage must be between 5.0000% and 20.0000%.
RPD-41285 or 1099-Misc attachment amounts.	Must equal amount on PTE, Line 1.
RPD-41359 or 1099-Misc attachment amounts.	Must equal amount on PTE, Line 2.

Sales Worksheet:

Federal 1065, Line 1c Balance.	$0.00
Federal 1065, Line 6 Net Gain (loss). (plus)	$0.00
Federal 1065, Schedule K, Line 5 Interest. (plus)	$36,525.00
Federal 1065, Schedule K, Line 7 Royalties. (plus)	$0.00
Federal 1065, Schedule K, Line 11 Other income. (plus)	$0.00
Total Everywhere Sales	**$36,525.00**

Note: Fill out forms to match federal return

PTE Test Scenario 4 (Federal scenario 5):

Scenario Description:
This is a company which does less than 25-percent of its business in the state of New Mexico, but they do conduct business in New Mexico. They are filing an original return and should have a refund due.

Deviations:
- Interest Income from Municipal Bonds of $200.00
- Redbird Trees has $2,000.00 from Oil and Gas proceeds.

Required Forms:
PTE, PTE-A, and PTE-B. If supported by software: RPD-41285 (Annual Statement of Withholding of Oil and Gas Proceeds), RPD-41359 (Annual Statement of Pass-Through Entity Withholding), or 1099-Misc's for either.

Attachments:
Credit forms, associated certificates, Application for Refund Tax Withheld from Pass-Through Entities and all unsupported forms. Explicit file names are required. If the test submission includes attachments, follow the naming conventions listed in Appendix A

Requirements:

Taxpayer:	***Preparer:***
Name: Shoebill Unlimited **Address:** 5551 Elliot Road, Salt Lake City, UT 84101 **EIN:** 00-2000005 **CRS ID Number:** 02-000000-00-5 **Type:** Domestic limited partnership **State of organization:** Utah **Date of organization:** 10/01/1969 **Date began in New Mexico:** 10/01/1974 **State of domicile:** Utah **NAICS code:** 311500 **Activity in New Mexico:** Food Manufacturer	**Name:** John Doe **PTIN:** P00000005 **Firm Name:** Electronic Tax Filers, Inc **Address:** 1065 Efile Drive, Anytown, NV, 89501 **Firm EIN:** 69-0000098 **Phone:** 555-631-1212 **Email address:** Anymail@email.com

Officer:	***Direct Deposit:***
Name: Daniel Boxwood **Title:** Chief Executive Officer **Phone**: 555-555-5555 **Email address:** Anymail@email.com	**Name:** Los Alamos Bank **Routing Number:** 1199228833 **Account Number:** 654321 **Type:** Checking **US Refund:** Yes

Additional Requirements:

Form, Line	**Description**		
PTE, Line 1 Tax withheld on OGP.	Redbird Trees 69-5000005 $2,000.00		
PTE, Line 2 Tax withheld on PTE.	David Boxwood 000-40-0001 $0.00	Joshua's Plums 00-0400002 $100.00	Cypress Trees 00-04000003 $500.00
PTE, Line 5 Application for Refund of PTE withholding.	$2,600.00		
PTE, Line 6 Ordinary Income (loss).	$12,323,506.00		
PTE, Line 7 Other income (loss).	$3,125,908.00		
PTE, Line 8 Interest Income from Municipal Bonds.	$200.00		
PTE, Line 18 Approved film credit	$25,000,000.00		
PTE-A, Line 1c column 1, Average annual value of personal property.	$23,642,929.00		

PTE-A, Line 1d column 1, Average annual value of rented property.	$7,200,176.00
PTE-A, Line 1 Property factor.	New Mexico amounts cannot be greater than everywhere amounts. Property Factor must be between 0.0001% and 25.0000%.
PTE-A, Line 2 column 1, Total compensation of employees.	$804,722.00
PTE-A, Line 2 Payroll factor.	New Mexico amounts cannot be greater than everywhere amounts. Payroll Factor must be between 0.0001% and 24.9999%.
PTE-A Line 3 Column 1 Gross Receipts.	$49,062,642.00
PTE-A Line 3 Sales factor.	New Mexico amounts cannot be greater than everywhere amounts. Sales Factor must be between .0001% and 24.9999%.
PTE-A, Apportionment of business date.	10/31/2017
PTE-A, Effective date.	12/31/2017
PTE-A, Special method.	Manufacturers
PTE-B, Line 4 Column 1 Net non-business royalties.	$200,000.00
PTE-B, Line 9 Column 2 New Mexico Income.	New Mexico amounts cannot be greater than everywhere amounts. Percentage must be between 50.0005% and 100.0000%.
RPD-41285 or 1099-Misc attachment amounts.	Must equal amount on PTE, Line 1.
RPD-41359 or 1099-Misc attachment amounts.	Must equal amount on PTE, Line 2.

Sales Worksheet:

Federal 1065, Line 1c Balance.	$47,291,089.00
Federal 1065, Line 6 Net Gain (loss). (plus)	$150,000.00
Federal 1065, Schedule K, Line 5 Interest. (plus)	$771,604.00
Federal 1065, Schedule K, Line 7 Royalties. (plus)	$849,949.00
Federal 1065, Schedule K, Line 11 Other income. (plus)	$0.00
Total Everywhere Sales	**$49,062,642.00**

Note: Fill out forms to match federal return

PTW-D Test Scenario 1:

Scenario Description:
Mead Co Properties is a Pass-Through Entity that has Oil and Gas Proceeds within the state of New Mexico. They should have a refund due.

Deviations:
This test scenario does NOT have a corresponding NACTP test or federal scenario.

Required Forms:
PTW-D.

***Attachments*:**
Application for Refund Tax Withheld from Pass-Through Entities and all unsupported forms. Explicit file names are required. If the test submission includes attachments, follow the naming conventions listed in Appendix A.

Requirements:

Taxpayer:

PTE Name: MeadCo Properties
Address: PO Box 123, Midland, TX, 79702
EIN: 00-0000010

Additional Requirements:

Form, Line	Description	
Line 1 Total New Mexico income.	$385,000	
Line 4 Total PTW-PV and PTW-EXT.	$19,000.00	
PTE Detail.	**Name:** Jed Clampett **Address:** PO Box 1001 Midland, TX 79702 **SSN:** 770-00-0001 **Owner income:** $375,000 **Owner with:** $18,375 **Reason code:** NA	**Name:** Granny Clampett **Address:** PO Box 1004 Midland, TX 79702 **SSN:** 770-00-0004 **Owner's share:** $3.500 **Owner with:** $0.00 **Reason code:** 1
	Name: Jethro Bodeen **Address:** PO Box 1002 Midland, TX 79702 **SSN:** 770-00-0002 **Owner's share:** $2,800 **Owner with:** $137.20 **Reason code:** NA	**Name:** Milburn Drysdale **Address:** PO Box 1005Midland, TX 79702 **SSN:** 770-00-0005 **Owner's share:** $1,500 **Owner with:** $0.00 **Reason code:** 7
	Name: Ely M. Clampett **Address:** PO Box 1003 Midland, TX 79702 **SSN:** 770-00-0003 **Owner's share:** $2,200 **Owner with:** $107.80 **Reason code:** NA	

Appendix A – Attachment Naming Conventions

Form Name	Description	Attachment Name
1099-Misc	1099-Miscelaneous	1099-Misc.pdf
RPD-41228	Film Production Tax Credit claim form	RPD41228.pdf
RPD-41228	RPD-41228 Credit Certification	41228_CreditCert.pdf
RPD-41244	Technology Jobs Tax Credit	RPD41244.pdf
RPD-41244	RPD-41244 Credit Certification	41244_CreditCert.pdf
RPD-41285	Annual Statement of Withholding of Oil and Gas Proceeds	RPD41285.pdf
RPD-41334	Advanced Energy Tax Credit	RPD41334.pdf
RPD-41334	RPD-41334 Credit Certification	41334_CreditCert.pdf
RPD-41359	Annual Statement of Pass-Through Entity Withholding	RPD41359.pdf
RPD-41373	Application for Refund of Tax Withheld from a PTE	RPD41373.pdf
RPD-41379	Net Operating Loss Carryforward Worksheet	RPD41379.pdf
RPD-41390	Foster Youth Employment Tax Credit	RPD41390.pdf
RPD-41390	RPD-41390 Credit Certificates	41390_CreditCert.pdf

Appendix B - State of New Mexico Development Resources

For income tax, general questions about the return or instructions should be directed to:
New Mexico Forms Information
Email..... ……..nmtax.forms@state.nm.us

Technical questions from Software Developers and Transmitters should be directed to:
New Mexico MeF Technical Helpdesk
Email.....……TRD-MeFinfo@State.NM.US