2024 FID-1 NEW MEXICO FIDUCIARY INCOME TAX RETURN

Vendor Product Version 9 9 9 9 9 9 9



2024 FID-1, PAGE 1
BARCODE SHOULD READ *2448089999* where the last four digits are replaced with your vendor code.

A1	Name of estate or trust	, ,	Naı	me and title of fiduciary			FOR DEPARTMENT USE ONLY	
Ai	_xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	$\begin{bmatrix} \times \times$			XXXX	XXXX	OOL OIVET	
А3	Address of fiduciary - (Number and street)			City		State		
,	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	XXX	X XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXX	XX		
	Postal/ZIP code If foreign address, enter country	F	oreigr	n province and/or state Federal Employer Id	lentificatio	n Number of	estate or trust (Required)	
	XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXX	1:	XX.	XXXXXXXXX ~ 99-99999	999			
$\overline{}$			_					
В.	Date trust or estate created. MM/DD/CCYY_			⊧₁ X Calendar year − բ₂ X Fiscal ye	ear beg	inning F3 <u>M</u>	M/DD/CCYY	
				ending 12-31-24			M/DD/CCYY	
C.	If this is a final fiduciary return, enter liquidation or distribution d	late	1	AND POLICE O	D1 F B	OVEO		
	MM/DD/CCYY	4	1	CHECK APPLICA			w Mexico resident	
<u>ا</u> ا	Has an adjustment to your federal taxable income for any prior		<u>. </u>	G1 X Grantor Trust G2 X Simple Trus	st G3	X trust or	r estate, mark the box.	
٦٠.	by the Internal Revenue Service not been reported to New Mex		ი I					
				G4 ☑ Estate G5 ☑ Complex Trust G6 ☑ Amended				
	X YES X NO					7-1-13(G)	
	If yes, you must submit an amended New Mexico return.			G7 99 Type G8 Date MM / DD / CC	<u>ΥΥ</u> G9	X Paymer	nt Election	
_	If you owe penalty on underpayment of estimated tax			ORIGINAL DUE DATE OF REQUIRE				
-	and you qualify for a special calculation method, enter	7		Prior to extension. See instructions.	H1 E	ate <u>MM/</u>	DD/CCYY	
	1, 2, 3, 4, or 5 in the box, and attach Form RPD-41272.	7		EXTENSION OF TIME TO FILE. If yo	u have	a federal	or New Mexico	
				state extension, mark the box and en	ter the	extension	date.	
				11 X Extended to: 12 MM/DD/C0	~yy			
				Exterided to: 12 1 1 1 1 2 2 7 3 3	<u> </u>			
1.	Federal taxable income of fiduciary (Sec. 641(c) federal taxable	inc	ome	e 99,999,999)	1	99,99	99,999,999	
2.	Additions to federal income (from FID-1, page 2, line 4)			•	+ 2		99,999,999	
3.	Deductions from federal income (from FID-1, page 2, line 10)				. 3		99,999,999	
4.	New Mexico taxable income. Add lines 1 and 2, then subtract line 3			4	99,99	99,999,999		
5.	Tax on line 4 amount. Use the Tax Rate Table in FID-1 instructions, page 9			5	99,99	99,999,999		
6.	New Mexico percentage of income (from FID-B, Schedule 1, line					6 _9	<u>)99.9999</u> %	
7.	New Mexico income tax. Multiply line 5 by the percentage on lin	ne 6	and	d enter here.				
	If you do not need to complete Form FID-B, enter amount from I				7		99,999,999	
8.	Tax on lump-sum distributions (from worksheet in instructions) .			+	8	•	99,999,999	
9.	Total New Mexico tax. Add lines 7 and 8			=	9		99,999,999	
10.	Credit for taxes paid to another state (worksheet in instructions). I	Incl	lude	other state return copy	- 10		99,999,999	
11.	Total credits applied against the income tax liability due (from F			•	- 11		9,999,999	
12.	Net New Mexico income tax. Subtract lines 10 and 11 from line	e 9	Ca	nnot be less than zero	12	99,99	9,999,999	
	culation of withholding tax and composite income tax (Comple							
posit	e tax for beneficiaries. Leave this section blank if filing only fiduciary incon			•	13	99 90	9,999,999	
13.	Total allocable net income				14		9,999,999	
14.	Distributions to beneficiaries on which the fiduciary has elected				15	JJ, J3	5.9%	
15.	Withholding tax rate (5.9%)				16	99 90	9,999,999	
16.	Amount of withholding tax on distributions to beneficiaries. Multi			•	17		9,999,999	
17.	Total withholding tax passed directly to beneficiaries (see instruc				18		9,999,999	
18. 19.	Subtract line 17 from line 16. This is the total amount of with! Distributions the fiduciary has determined will be subject to com		_		19		99,999,999	
20.	Composite income tax rate (5.9%)	•		•	20	<i></i>	5.9%	
21.	Multiply line 19 by line 20. This is the total amount of compos				21	99,99	9,999,999	
22.	Total New Mexico Tax. Add Lines 12, 18, and 21				22		9,999,999	
	MENTS AND WITHHOLDING							
	Total Payments. X Estimated X Extension X Applied from	om	prio	or year	23	99,99	9,999,999	
24.					24	99,99	9,999,999	
	New Mexico income tax withheld from oil and gas proceeds Att				25	99,99	9,999,999	

2024 FID-1 (page 2) **NEW MEXICO FIDUCIARY INCOME TAX RETURN**

2024 FID-1, PAGE 2 BARCODE SHOULD READ *248099999* where the last four digits are replaced with your vendor code.

The FID-1, accompanying schedules and payments are due on the same day as the required federal return. Mail the original return and tax due to the New Mexico Taxation and Revenue Department, P.O. Box 25127, Santa Fe, NM 87504-5127. You must pay tax due in full. **Do Not Send Cash.**

the I	New Mexico Taxation and Revenue Department, P.O. Box 25127, Santa Fe, NM 87504-5127. You must pay ta	k due	in full. Do Not SEND CASH.
26.	New Mexico income tax withheld from a pass-through entity. Attach 1099-Misc or Form RPD-41359	26	33/333/333/333
27.	Amount from lines 25 and 26 passed to beneficiaries	27	99,999,999,999
28.	Total payments and tax withheld. Subtract line 27 from the sum of lines 23-26	28	99,999,999,999
29.	Tax Due. If line 22 is more than line 28, enter the tax due	+ 29	
		+ 30	99,999,999,999
31.	Interest. See instructions	+ 31	99,999,999,999
32.	Total amount due. Add lines 29, 30, and 31	= 32	99,999,999,999
33.	Overpayment. If line 28 is more than line 22, enter the difference	33	99,999,999,999
	33a. Amount of overpayment to apply to 2025 liability. Cannot be more than line 33	33a	1 , , ,
	33b. Amount of overpayment to refund. Subtract line 33a from line 33	33b	99,999,999,999
34.	Total portion of tax credits to be refunded (from FID-CR, line B). Attach FID-CR.		99,999,999,999
	Total refund of overpaid tax and refundable credit due to you. Add lines 33b and 34	35	99,999,999,999
AD	JUSTMENTS TO FEDERAL INCOME FOR FIDUCIARY		
ADE	DITIONS TO FEDERAL INCOME		
Non	distributed shares of:		
1.	Federal net operating loss carryover	1	99,999,999,999
2.	Non-New Mexico municipal bond interest	+ 2	99,999,999,999
3.	Amount of tax paid by a pass-through entity on allocable net income	+ 3	
4.	Total additions. Add lines 1, 2, and 3. Enter on FID-1, page 1, line 2	= 4	99,999,999,999
DEC	OUCTIONS FROM FEDERAL INCOME		
Non	distributed shares of:		
5.	New Mexico net operating loss (attach RPD-41375)	+ 5	99,999,999,999
6.	Interest from U.S. government obligations	+ 6	99,999,999,999
7.	Net capital gains deduction. See instructions.	+ 7	99,999,999,999
8.	Deduction for income set aside for future distribution from an estate or trust to a nonresident individual	+ <u>8</u>	99,999,999,999
9.	Deduction for certain expenses related to a New Mexico licensed cannabis business	+ 9	99,999,999,999
10.	Total deductions. Add lines 5, 6, 7, 8, and 9. Enter on FID-1, page 1, line 3	= 10	99,999,999,999
	DO NOT FIL		E

TAY INFORMATION	AND DOLICY OFFICE
I , , , , , , , , , , , , , , , , , , ,	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:
Taxpayer's signature	Signature of preparer if other than employee of the taxpayer Date
	P1 Print preparer's name
Signature of fiduciary or officer representing fiduciary Date	P2 FEIN
	P3 NMBTIN
Title Contact phone numbe	P4 Preparer's PTIN
Taxpayer's email address	P5 Preparer's phone number

2024 FID-B Schedule 1 COMPUTATION OF NEW MEXICO PERCENTAGE

Version code 9

 2024 FID-B, SCHEDULE 1
BARCODE SHOULD READ *248189999* where the last four digits are replaced with your vendor code.

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.

TAX IN	Column 1 Column 2 Column 3 Column 3 Column 4 Allocation to New Mexico
1. Dividends	1 999,999,999 999,999,999 999,999,999 999,999,999
Interest, including non-New Mexico municipal bond interest	
Income from other fiduciaries, S corporations, partnerships, and limited liability entities	3 999,999 999,999,999 999,999 999,999
4. Rents and royalties	4 999,999 999,999,999 999,999 999,999 999,999
Profit or loss from the sale or exchange of assets	5 999,999 999,999,999 999,999 999,999 999,999
Net business and farm income. Attach 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
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 Divide line 8, column 4 by line 8, col	deductions. lumn 3
Divide line 8, column 4 by line 8, col	deductions. lumn 3
Divide line 8, column 4 by line 8, col	lumn 3
Divide line 8, column 4 by	mount in Column 3 by the percentage in line 8a to get the allocation to New Mexico in Column 4.
Divide line 8, column 4 by	mount in Column 3 by the percentage in line 8a to get the allocation to New Mexico in Column 4. FORMATION AND PO 9 999, 999, 999, 999, 999, 999, 999,
Divide line 8, column 4 by	mount in Column 3 by the percentage in line 8a to get the allocation to New Mexico in Column 4. FORMATION AND PO 9 999, 999, 999, 999, 999, 999, 999 wn above + 10 999, 999, 999, 999, 999, 999
Divide line 8, column 4 by	mount in Column 3 by the percentage in line 8a to get the allocation to New Mexico in Column 4. FORMATION AND PO 9 999, 999, 999 999, 999, 999 wn above + 10 999, 999, 999 999, 999, 999 + 11 999, 999, 999 999, 999, 999
Divide line 8, column 4 by	mount in Column 3 by the percentage in line 8a to get the allocation to New Mexico in Column 4. FORMATION AND PO 9 999, 999, 999 999, 999, 999 wn above + 10 999, 999, 999 999, 999, 999 + 11 999, 999, 999 999, 999, 999 = 12 999, 999, 999 999, 999, 999
Divide line 8, column 4 by	Subtract line 12 from line 8

2024 FID-B Schedule 2

BUSINESS INCOME APPORTIONMENT FORMULA

Version code 9

PROPERTY FACTOR

 2024 FID-B, SCHEDULE 2
BARCODE SHOULD READ *248199999* where the last four digits are replaced with your vendor code.

Column 2

Inside New Mexico

Percent

Inside New Mexico

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.

Column 1

Everywhere

Calculate each percentage below to 150 RMATION AND POLICY OFFICE four decimal places; for example, 22.6246%.

	Average annual value of inventory 1	1a 99	99,999,999	999,999,			
	Average annual value of real property 1	ıь <u>9</u> 9	99,999,999	999,999,			
	Average annual value of personal property 1		9,999,999	999,999,			
	Rented property. Multiply annual rental value by 81	ıd <u>99</u>	9,999,999	999,999,			
	Total property1	le 99	9,999,999	999,999,	,999		
							0/ 1
1.	Property factor. Divide Total property, Column 2 by Column 1 and the	en multi _l	oly by 100		1	999.9999	_%_
PA	YROLL FACTOR						
	Wages, salaries, commissions, and other compensation of employees related to apportionable income	2a 99	99,999,999	999,999	,999		
2.	Payroll factor. Divide Column 2 by Column 1 and then multiply by 100	0			.+ 2	999,9999	_%
SA	LES FACTOR		ГЕ				
5	Gross receipts	3a 9 9	99,999,999	999,999,	999		
3.	Sales factor. Divide Column 2 by Column 1 and then multiply by 100.				+ 3	999.9999	_%]
4.	TOTAL of lines 1, 2, and 3	AN	D POLIC	CY OFF	=4	999.9999	_%
	Count of factors	4a <u>C</u>)				
5.	Average New Mexico Percentage. Divide line 4 by the num	nber of f	actors entered in line	4a	5 _3	999.9999	_%
	ave you changed your reporting of any class or type of all prior taxable year? \ \overline{\mathbb{X}}\text{Yes} \overline{\mathbb{X}}\text{No}	locate	d or apportioned	income from tl	he way i	t was reporte	ed in
Tł	his entity submitted written notification of its election to us	se one	of the special me	ethods of appo	ortionme	nt of busines	ss
in	come for tax year ending $\underline{\text{MM}/\text{DD}/\text{CCYY}}$. The effection $\underline{\text{Month/Day/Year}}$.	ve dat	e of the election	Month/Da		See instruct	tions.
M	ark the box indicating the special method elected.	×Ν	lanufacturers	⊠Headquar	ters Ope	eration	

2024 FID-D Fiduciary as Pass-Through Entity

Detail of Beneficiary Withholding, and Composite Tax

2024 FID-D BARCODE SHOULD READ *248489999* where the last four digits are replaced with your vendor code.

FEIN
FEIN 99-9999999

Y ou	can e-file and e-pay the F	ID return using the Departn	nent's Taxpaye	er Access F	Point (TA	P) webs	site at <u>https://tap.sta</u>	ate.nm.us.		
1a. Beneficiary SSN/ITIN/FEIN			1b. ID Provided	3a. Beneficiary Address (Number Street)						
	99-999-9999	⊠ SSN/ITIN	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX						
		⊠ FEIN								
	2 Beneficiary Name (First, Middle, La		3b. City		3c. State	3d. ZIP/Postal	3e. Mark if outside of			
1	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			XXXXXX	XXXX	XX	XXXXXXXX	the US/ Country Code		
•								XX XX		
	4. Residency Status	5. Withholding required	6. Reason Code				7. Beneficiary share of allocable net income			
	X	X	99			99,999,999,999				
	8. Beneficiary share of withholding tax 9. Amount of Beneficiary composite tax 9. Amount of Beneficiary composite tax									
	99,999,999,99	99			99,	, 999,	999,999			
	1a Danafisian, CON/ITIN/EFIN		1b. ID Provided	2a Damafisian	. A ddraga (NI		4)			
	1a. Beneficiary SSN/ITIN/FEIN		SSN/ITIN	3a. Beneficiar	,		,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	99-999-9999		Marge Gen/111111 Mar FEIN	MAAAAA	.XXXX	XXXXX	XXXXXXXXXX	XXXXXXXX		
	2 Beneficiary Name (First, Middle, La	et)	34 T E II V	3b. City		3c. State	3d. ZIP/Postal	3e. Mark if outside of		
	• • • • • • • • • • • • • • • • • • • •	···		XXXXXX	XXXX	XX	XXXXXXXXX	the US/ Country Code		
2					71717171	2121	2121212121212121	☑ _XX		
	Residency Status	5. Withholding required	6. Rea <mark>son</mark> Code				ary share of allocable net inc			
	X 99				99,999,999					
	8. Beneficiary share of withholding tax				9. Amount of Beneficiary composite tax 99,999,999,999					
	99,999,999,99	19			99,	, 999 ,	999,999			
	1a. Beneficiary SSN/ITIN/FEIN		1b. ID Provided	3a. Benefician	Addross (N	umbor Stroo	+\	1		
	99-999-9999	SSN/ITIN	L `	·		·) XXXXXXXXXXX	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
	99-999-9999				XXXXX	XXXXX	AAAAAAAAAA	XXXXXXXX		
	2 Beneficiary Name (First, Middle, La	st)		3b. City		3c. State	3d. ZIP/Postal	3e. Mark if outside of		
3	XXXXXXXXXXXXXX	XXXXXXXXX			XX	XXXXXXXX	the US/ Country Code			
٠								XX_X		
	Residency Status	5. Withholding required	6. Reason Code				ary share <mark>of a</mark> llocable net inc			
	X	X 99			<mark>9</mark> 9 <mark>,</mark> 999, <mark>999,</mark> 999					
	8. Beneficiary share of withholding tax			9. Amount of Beneficiary composite tax 99,999,999,999						
	99,999,999,99	19			99,	, 999 ,	999,999			
	1a. Beneficiary SSN/ITIN/FEIN		1b. ID Provided	3a Benefician	Address (N	umber Stree	+1			
	99-999-9999	SSN/ITIN	3a. Beneficiary Address (Number Street)							
	TAV INICODA ATI A FEINA									
	2 Beneficiary Name (First, Middle, Last)			H				3e. Mark if outside of		
	XXXXXXXXXXXXXX		-	XXXXXXXXXXX		XXXXXXXX	the US/ Country Code			
4					XX		☒ <u>XX</u> _			
	4. Residency Status	5. Withholding required	6. Reason Code				ary share of allocable net inc			
	X	Χ	99			99,	999,999,999	9		
	8. Beneficiary share of withholding tax				9. Amount of Beneficiary composite tax					
- 1	99.999.999.999				99,999,999,999					

If you need more space, print this Schedule FID-D directly from the website and attach the additional FID-D Supplemental forms as needed after the first page of this form.

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2024 FID-D Supplemental

Detail of Beneficiary Withholding, and Composite Tax

FEIN O O O O O O

8. Beneficiary share of withholding tax

99,999,999,999

2024 FID-D SUPPLEMENTAL
BARCODE SHOULD READ *248499999* where the
last four digits are replaced with your vendor code.

	9-9999999 can e-file and e-pay the F	FID return using the Departr	ment's Taxpaye	er Access Point (TAP) webs	site at https://tap.si	tate.nm.us.		
	1a. Beneficiary SSN/ITIN/FEIN 9 9 - 9 9 9 - 9 9 9 9	1b. ID Provided SSN/ITIN FEIN	3a. Beneficiary Address	(Number Stree					
1	2 Beneficiary Name (First, Middle, La	st) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		3b. City	3c. State	3d. ZIP/Postal XXXXXXXX	3e. Mark if outside of the US/ Country Code		
	4. Residency Status 5. Withholding required X		6. Reason Code	99		7. Beneficiary share of allocable net income 99, 999, 999, 999			
	8. Beneficiary share of withholding ta		ON AN			999,999			
	1a. Beneficiary SSN/ITIN/FEIN 9 9 - 9 9 9 - 9 9 9 9 9		1b. ID Provided SSN/ITIN FEIN	3a. Beneficiary Address	,	et)	XXXXXXXX		
2	2 Beneficiary Name (First, Middle, Last) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			3b. City	3c. State	3d. ZIP/Postal XXXXXXXX	3e. Mark if outside of the US/ Country Code		
	4. Residency Status	5. Withholding required	6. Rea <mark>son</mark> Code 9 9			iary share of allocable net in 999, 999			
	8. Beneficiary share of withholding ta					ry composite tax 999 , 999			
	1a. Beneficiary SSN/ITIN/FEIN 99-9999999999999999999999999999999999	1b. ID Provided SSN/ITIN FEIN	· ·	3a. Beneficiary Address (Number Street)					
3	2 Beneficiary Name (First, Middle, La		3b. City 3c. State 3d. ZIP/Postal XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			3e. Mark if outside of the US/ Country Code			
	4. Residency Status	5. Withholding required	6. Reason Code 9 9			iary share <mark>of a</mark> llocable net ir 999 , 999, 99			
	8. Beneficiary share of withholding ta 99,999,999,999,99				ry composi <mark>te tax</mark> 999 , 999				
	1a. Beneficiary SSN/ITIN/FEIN 99-999-9999	1b. ID Provided SSN/ITIN FEIN	3a. Beneficiary Address	•	XXXXXXXXXX	XXXXXXXX			
4	2 Beneficiary Name (First, Middle, Last) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			3b. City	3c. State	3d. ZIP/Postal	3e. Mark if outside of the US/ Country Code		
	4. Residency Status	5. Withholding required	6. Reason Code			7. Beneficiary share of allocable net income 99,999,999,999			

If you need more space, print the *Schedule FID-D* directly from the website and attach the additional *FID-D Supplemental* forms as needed after the first page of this form.

9. Amount of Beneficiary composite tax

99,999,999,999

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