

2024 PIT-X NEW MEXICO PERSONAL INCOME TAX AMENDED RETURN

For the year January 1 - December 31, 2024
or fiscal year beginning F.1 _____ ending F.2 _____

FOR DEPARTMENT USE ONLY

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.

1b SOCIAL SECURITY NUMBER _____

1c Blind

1d Age 65 or over

1e Residency status

1f Taxpayer's date of birth _____

2b _____

2c _____

2d _____

2e _____

2f Spouse's date of birth _____

3b Mailing Address (Number and street) _____

3c City _____ State _____ Postal/ZIP Code _____

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

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/claimant. You must also attach Form RPD-41083.

If taxpayer or spouse died before this return is filed, enter date of death.

4a Claimant's Name _____

4b Claimant's SSN _____

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 Resident
P if Part-Year Resident

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 box 6a and enter the extension date in box 6b. 6b _____

8. DEPENDENTS AND OTHER DEPENDENTS. As listed on your federal return.
(You must report the first 5 dependents and other dependents in this table. Use Schedule PIT-S for additional entries.)

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

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 dependent on your federal return.)

(4a) _____

(5) Surviving Spouse with dependent child

- 9. FEDERAL ADJUSTED GROSS INCOME.** (from federal Form 1040 or 1040SR, line 11) +
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..... +
11. Total Additions to federal adjusted gross income (PIT-ADJ, line 6). **Attach PIT-ADJ** +
12. Federal standard or itemized deduction amount (from federal Form 1040, line 12) -
- 12a. If you **itemized**, mark the box 12a
13. Deduction for certain dependents. See the worksheet in the PIT-1 instructions -
14. New Mexico low- and middle-income tax exemption. See PIT-1 instructions -
15. Total Deductions and Exemptions from federal income (PIT-ADJ, line 28). **Attach PIT-ADJ**... -
16. Medical care expense deduction. See PIT-1 instructions..... -
- You must complete both lines 16 and 16a or the deduction will be denied.

	AS PREVIOUSLY FILED	AS AMENDED
9		
10		
11		
12		
13		
14		
15		
16		

16a. Unreimbursed and uncompensated medical care expenses 16a _____

17. NEW MEXICO TAXABLE INCOME. Add lines 9, 10 and 11, then subtract lines 12, 13, 14, 15 and 16 =

Cannot be less than zero

18. New Mexico tax on amount on line 17 or from PIT-B, line 14 18 _____

18a. From Tax Rate Table = **R**. From PIT-B, line 14 = **B** 18a

19. Additional amount for tax on lump-sum distributions. See PIT-1 instructions +

20. Credit for taxes paid to another state. You must have been a New Mexico resident during all or part of the year. **Include a copy of other state's return.** See PIT-1 instructions -

21. Business-related income tax credits applied, from Schedule PIT-CR, line A. **Attach PIT-CR** .. -

22. NET NEW MEXICO INCOME TAX. Add lines 18 and 19, then subtract lines 20 and 21 =

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NEW MEXICO PERSONAL INCOME TAX AMENDED RETURN

YOUR SOCIAL SECURITY NUMBER

Reason for amending: _____

		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 26). Attach PIT-RC	24		
25. Working families tax credit. (Lines 25, 25a, and 25b* or the deduction will be denied.)	+ 25		
25a. The amount of federal earned income credit (EIC) reported on your 2024 federal income tax return or calculated under NM Expansion.....	25a		
25b. *NM Expansion Only: Check this box if you did not qualify for the EIC on your federal return	25b		
26. Refundable business-related income tax credits from Schedule PIT-CR, line B. Attach PIT-CR ...	+ 26		
27. New Mexico income tax withheld. Attach annual statements of income and withholding ..	+ 27		
28. New Mexico income tax withheld from oil and gas proceeds. Attach 1099-Misc or RPD-41285	+ 28		
29. New Mexico income tax withheld from or paid as Entity-level tax or Composite income tax by a pass-through entity. Attach 1099-Misc or RPD-41359	+ 29		
30. 2024 estimated income tax payments. See PIT-1 instructions.....	+ 30		
31. Other Payments less any refunds from this schedule, line S3, below	+ 31		
32. TOTAL PAYMENTS AND CREDITS. Add lines 24 through 31	= 32		
33. TAX DUE. If line 23 is greater than line 32, enter the difference here	33		
34. Penalty on underpayment of estimated tax. See PIT-1 instructions.....	+ 34		
35. Special method allowed for calculation of underpayment of estimated tax penalty. Enter 1, 2, 3, 4, or 5 in the box. (See Instructions) Attach RPD-41272	35		
36. Penalty. See PIT-1 instructions.	+ 36		
37. Interest. See PIT-1 instructions.	+ 37		
38. TAX, PENALTY, AND INTEREST DUE. Add lines 33, 34, 36, and 37	= 38		
39. OVERPAYMENT. If line 23 is less than line 32, enter the difference here	39		
40. Refund voluntary contributions (PIT-D, line 18). Attach PIT-D	- 40		
41. Amount from line 39 you want applied to your 2025 Estimated Tax	- 41		
42. AMOUNT TO BE REFUNDED TO YOU. Line 39 minus lines 40 and 41	= 42		

Refund Express!! *Have it directly deposited! See instructions and complete all questions in this block.*

RE. 1 Routing Number RE. 2 Account Number RE.3 Account Type: Checking Savings

Re. 4: Will this refund go to or through an account outside of the United States? Important: If "yes," you can not use this refund method. See instructions. Yes No

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.

Your signature	Date
Driver's License, State ID No. or enter "NONE" or "DECLINED" State	Expiration Date
Spouse's signature	Date
Spouse's Driver's License, State ID No. or enter "NONE" or "DECLINED" State	Expiration Date

(If filing jointly, BOTH must sign even if only one had income.)

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 NMBTIN _____

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.

	Date	Amount
Complete this schedule and report the result on line 31, Other payments less any refunds from schedule below.		
S1. 2024 Other payments. List any tax year 2024 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.		
S1a Sum of payments		
S2. 2024 Refunds received. List any refunds received from a previously filed 2024 New Mexico PIT-1. Do not include any interest the New Mexico Taxation and Revenue Department paid, if any, on your refund.		
S2a Sum of refunds		
S3. Subtract line S2a from line S1a. 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.	S3	