

INSTRUCTIONS FOR 2024 PIT-X, NEW MEXICO PERSONAL INCOME TAX AMENDED RETURN

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.

2024 PIT-X

For a tax year beginning on or after January 1, 2024, but not after December 31, 2024, file your amended return on the 2024 PIT-X form.

2005 PIT-X to 2024 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 2018, use the 2018 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, you must include all schedules that were previously filed with the original return.

For the 2024 return, attach all required 2024 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 2024 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 2024 PIT-X return, you need your previously filed 2024 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 2024 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 2024 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 \$12,000, and the amended return does not affect this amount, also enter \$12,000 in the **AS AMENDED** column, for line 12.

TOP OF PAGE 1

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

Make sure the name(s) as shown on driver's license or identification card 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.

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

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.

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, 3b, 3c, and 3d

In **3b**, **3c**, and **3d** 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 4a, 4b, 4c, and 4d

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/claimant 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 6a and 6b

If you received an approved extension of time to file for the original filing, complete line 6a and 6b. 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, 2025 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, 2025 in **6b**.

NOTE: This is required on your PIT-X even if the extended

due date does not affect your amended return.

TOP OF PAGE 2

Social Security Number

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

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.

Important: If additional space is needed, please attach a separate statement and indicate that a separate statement is attached in the space provided on page 2 of the return.

Final Determination Date

If you are amending due to a federal adjustment or audit you must enter in the final determination date on this line. Format MM/DD/CCYY.

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 containing S1, S1a, S2, S2a, and S3

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.

BOTTOM OF PAGE 2

S1. 2024 Other payments

List any 2024 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 2024 PIT-X, line 30.

S1a. Sum of payments

On line S1a, enter the sum of **2024 Other Payments** listed in Section S1.

S2. 2024 Refunds received

List any refunds you received from a previously filed 2024 New Mexico PIT-1 return. If the Department paid interest on your refund, do not include the interest paid.

S2a. Sum of refunds

On line S2a, enter the sum of 2024 refunds listed in Section S2.

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 Special method

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 PIT-1-16.

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 if the taxpayer and, if married filing joint, the spouse do not wish to provide a state issued driver's license or state issued identification card, write "DECLINED" in the spaces provided.

CHECK THE CHECKLIST

Before you submit your return, go through the *Checklist for the 2024 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 Taxation and Revenue Department (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 <https://www.tax.newmexico.gov/forms-publications/>. When you see the list of folders, click **Income Taxes**, click **Personal Income Tax (PIT) – Current Year, Personal Income Tax Return Forms**, and **PIT-PV Payment Voucher**.

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
 - 2024 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

Did you know you can file your Personal Income
Tax return on the New Mexico Taxation and Revenue
Department website for free?

It is fast, easy, and secure.

Just visit:

<https://tap.state.nm.us>

Checklist for the 2024 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 2024 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 2 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. If you do not wish to provide a state issued driver's license or state issued identification card, write DECLINED in this field.
 - 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 **2024 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.*