

New Mexico Taxation and Revenue Department  
**PIT-110 Adjustments to New Mexico Income**

Form PIT-110, *Adjustments to New Mexico Income*, is for a non-resident whose job is located in this state but requires temporary assignment outside of New Mexico. Form PIT-110 is to be used as a supporting document to the PIT-B Schedule to show any difference between columns 1 and 2 on line 1 of the PIT-B Schedule. Prepare a separate PIT-110 for each W-2. See instructions on page 2.

**PERSONAL INFORMATION**

Name	Social Security Number:
Address	
City, State, and ZIP Code	
1. How many days did you work under a different supervisory and control authority <b>outside</b> New Mexico?	_____ days
2. Total working days during taxable year	_____ days
3. Percentage of time worked outside New Mexico (line 1 divided by line 2)	_____ %
4. Annual leave <b>earned</b> during taxable year	_____ days
5. Sick leave <b>earned</b> during taxable year	_____ days
6. Holiday leave <b>earned</b> during taxable year	_____ days
7. Administrative leave <b>used</b> during taxable year	_____ days
8. Jury duty leave <b>used</b> during taxable year	_____ days
9. Other (Specify) _____	_____ days
10. Total leave earned <b>and</b> used during taxable year (add lines 4 through 9)	_____ days
11. Leave <b>earned</b> on days worked outside New Mexico (line 10 times line 3)	_____ days
12. Total days outside New Mexico (line 1 plus line 11)	_____ days
13. Total wages earned (box 1 of Form W-2)	\$ _____
14. Rate per day (line 13 divided by line 2)	\$ _____
15. Income earned outside New Mexico (line 14 times line 12)	\$ _____
16. New Mexico Income (line 13 minus line 15) Enter this amount in column 2, line 1, PIT-B Schedule.)	\$ _____

**NOTE:** If more than one PIT-110 is used, add the amounts on line 16 and enter one total in column 2, line 1 of the PIT-B Schedule. Also, mark checkbox on line 1a on the PIT-B to indicate PIT-110 was used in the calculation of wages on line 1, PIT-B.

**THIS FORM MUST BE SUBMITTED TO THE DEPARTMENT WITH YOUR RETURN. IF YOU E-FILE YOUR NM PIT-1 RETURN, SUBMIT FORM PIT-110 WITH FORM PIT-8453.**

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**Instructions**

Line 1 Enter total number of days **worked** outside New Mexico. Do not include any type of leave earned or used on this line.

**For example:** If you have been assigned to temporary duty outside New Mexico where supervision and control of your duties have also been temporarily transferred to a different authority for work to be performed outside New Mexico, then these days are counted as days outside New Mexico. If you are attending a training session outside New Mexico, these days are not days outside New Mexico because supervision and control of your duties still remain with your employer in New Mexico.

Line 2 Enter total working days during taxable year.  
**For example:** If you work a normal five-day work week, enter 260 days (5 days x 52 weeks) or if you work four days a week, enter 208 days (4 days x 52 weeks).

Line 3 Divide number of days worked outside New Mexico (line 1) by the number of total working days (line 2). Enter this percentage on line 3. This calculates the percentage of days worked outside New Mexico.

Lines 4 - 6 Compute the number of days earned for each type of leave.  
**Note:** Use the number of days of leave **earned**, not taken.

Lines 7 - 9 Enter total number of days (**used** for administrative leave, jury duty leave, bereavement leave, and other leave days).

Line 10 Add lines 4 through 9 and enter total.

Line 11 Multiply the number of days entered on line 10 by the percentage calculated on line 3. Enter the result as a whole number.

Line 12 Total days outside New Mexico (add lines 1 and 11) and enter total.

Line 13 Enter the total wages earned, box 1 of W-2.

Line 14 Figure your rate of pay per day (line 13 divided by line 2) and enter amount.

Line 15 Multiply the rate per day (calculated on line 14) by total days outside New Mexico (calculated on line 12) to determine the wage amount that **is not** taxable in New Mexico.

Line 16 Subtract the amount calculated on line 15 from the amount entered on line 13 to compute New Mexico Income. Enter the amount on the PIT-B Schedule, column 2, line 1.

If more than one PIT-110 is used, add the amounts on line 16 and enter one total in column 2, line 1 of the PIT-B Schedule. Also, mark checkbox on line 1a on the PIT-B to indicate PIT-110 was used in the calculation of wages on line 1, PIT-B.

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