

2025 PIT-1
NEW MEXICO PERSONAL INCOME TAX RETURN

For the year January 1 - December 31, 2025
or fiscal year beginning MM/DD/CCYY ending MM/DD/CCYY
If amending use Form 2025 PIT-X.

2025 PIT-1, PAGE 1
BARCODE SHOULD READ *250189999* where the
last four digits are replaced with your vendor code.

FOR DEPARTMENT USE ONLY

Vendor Product Version
9999 99 9

Disaster Relief
XXXXXXXXXXXXXXXXXXXX

Print your name (first, middle, last) as it appears on your state-issued driver's license or ID.

1a XX

SOCIAL SECURITY NUMBER

1b 999-99-9999

Age 65 or over Blind or over Residency status

1c 1d 1e

Taxpayer's date of birth

1f MM/DD/CCYY

Print your spouse's name (first, middle, last). If married filing separately, include spouse.

2a XX

2b 999-99-9999

2c 2d 2e

Spouse's date of birth

2f MM/DD/CCYY

3a ☒ If the address is new or changed, mark this box.

Mailing Address (Number and street)

3b XX

City

State

Postal/ZIP Code

3c XXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

If foreign address, enter country

Foreign province and/or state

3d XXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX

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. You must also attach Form RPD-41083.

4a XXXXXXXXXXXXXXXXXXXXXXXX

Claimant's Name

4b 999-99-9999

Claimant's SSN

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

Taxpayer's date of death

4c MM/DD/CCYY

Spouse's date of death

4d MM/DD/CCYY

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 99

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 MM/DD/CCYY

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.)

First name	Column 1 Last name	Column 2 Dependent's SSN	Column 3 Date of birth (MM/DD/CCYY)
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999-99-9999	MM/DD/CCYY
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999-99-9999	MM/DD/CCYY
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999-99-9999	MM/DD/CCYY
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999-99-9999	MM/DD/CCYY
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999-99-9999	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) XXXXXXXXXXXXXXXXXXXXXXXX
☒ (5) Surviving Spouse with dependent child

9. FEDERAL ADJUSTED GROSS INCOME. (from federal Form 1040 or 1040SR, line 11)

9 999,999,999

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 worksheet in the instructions

+ 10 999,999,999

11. Total Additions to federal adjusted gross income (PIT-ADJ, line 6). Attach PIT-ADJ

+ 11 999,999,999

12. Federal standard or itemized deduction amount (from federal Form 1040, line 12)

- 12 999,999,999

12a. If you itemized, mark the box 12a ☒

13. Deduction for certain dependents. See the worksheet in the instructions

- 13 999,999,999

14. New Mexico low- and middle-income tax exemption. See PIT-1 instructions

- 14 999,999,999

15. Total Deductions and Exemptions from federal income (PIT-ADJ, line 28). Attach PIT-ADJ

- 15 999,999,999

16. Reserved for Future Use

16 DO NOT USE

17. NEW MEXICO TAXABLE INCOME. Add lines 9, 10 and 11, then subtract lines 12, 13, 14, and 15. Cannot be less than zero

= 17 999,999,999

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

18 999,999,999

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

+ 19 999,999,999

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

- 20 999,999,999

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

- 21 999,999,999

22. NET NEW MEXICO INCOME TAX. Add lines 18 and 19, then subtract lines 20 and 21. Cannot be less than zero

= 22 999,999,999

Continue on the next page.

2025 PIT-1 (page 2)
NEW MEXICO PERSONAL INCOME TAX RETURN

Version Code 9

2025 PIT-1, PAGE 2
BARCODE SHOULD READ *250199999* where the last four digits are replaced with your vendor code.

YOUR SOCIAL SECURITY NUMBER

999-99-9999

Do not submit a photocopy of this form to the Department. Submit only original forms and keep a copy for your records. If submitting this return by mail, send to: New Mexico Taxation and Revenue Department, P. O. Box 25122, Santa Fe, New Mexico 87504-5122

23. The amount on line 22 from page 1	23	999,999,999
24. Total claimed on rebate and credit schedule (PIT-RC, line 26). Attach PIT-RC	24	999,999,999
25. Working families tax credit. (You must complete lines 25, 25a, and 25b* or the deduction will be denied.)	25	999,999,999
25a. The amount of federal earned income credit (EIC) reported on your 2025 federal income tax return or calculated under NM Expansion	25a	999,999,999
25b. *NM Expansion Only: Check this box if you did not qualify for the EIC on your federal return. 25b		<input checked="" type="checkbox"/>
26. Refundable business-related income tax credits from Schedule PIT-CR, line B. Attach PIT-CR	26	999,999,999
27. New Mexico income tax withheld. Attach annual statements of income and withholding	27	999,999,999
28. New Mexico income tax withheld from oil and gas proceeds. Attach 1099-Misc or RPD-41285	28	999,999,999
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	999,999,999
30. 2025 estimated income tax payments. See PIT-1 instructions	30	999,999,999
31. Other Payments	31	999,999,999
32. TOTAL PAYMENTS AND CREDITS. Add lines 24 through 31	32	999,999,999
33. TAX DUE. If line 22 is greater than line 32, enter the difference here	33	999,999,999
34. Penalty on underpayment of estimated tax. See PIT-1 instructions	34	999,999,999
35. Special method allowed for calculation of underpayment of estimated tax penalty. If you owe penalty on underpayment of estimated tax and you qualify, enter 1, 2, 3, 4, or 5 in the box. Attach RPD-41272	35	9
36. Penalty. See PIT-1 instructions	36	999,999,999
37. Interest. See PIT-1 instructions	37	999,999,999
38. TAX, PENALTY, AND INTEREST DUE. Add lines 33, 34, 36, and 37	38	999,999,999
39. OVERPAYMENT. If line 23 is less than line 32, enter the difference here	39	999,999,999
40. Refund voluntary contributions (PIT-D, line 18). Attach PIT-D	40	999,999,999
41. Amount from line 39 you want applied to your 2026 Estimated Tax	41	999,999,999
42. AMOUNT TO BE REFUNDED TO YOU. Line 39 minus lines 40 and 41	42	999,999,999

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

RE. 1 Routing Number	999999999	RE. 2 Account Number	9999999999999999	RE.3 Account Type: Checking	<input checked="" type="checkbox"/>	Savings	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>	No	<input checked="" type="checkbox"/>			
HCA. 1	<input checked="" type="checkbox"/>	Check this box if you would like to see if you and the members of your household qualify for medical insurance through the Health Care Authority (HCA) or BeWell, New Mexico's Health Insurance Marketplace. Important: Checking this box gives the Taxation and Revenue Department permission to share information provided on the PIT-1 and PIT-S with HCA and BeWell. See instructions for additional information.					

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
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	MM/DD/CCYY
Driver's License, State ID No. or enter "NONE" or "DECLINED"	State
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX
Spouse's signature	Date
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	MM/DD/CCYY
Spouse's Driver's License, State ID No. or enter "NONE" or "DECLINED"	State
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX

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

Taxpayer's phone number (999) 999-9999

Taxpayer's email address XXXXXXXXXXXXXXXXXXXXXXXX

Paid preparer's use only:

Signature of preparer	Date
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	
P.1 Firm's name (or yours, if self-employed)	
P.2 NMBTIN	99-999999-009
P.3 Preparer's PTIN	X999999999
P.4 FEIN	99-99999999
P.5 Preparer's phone number	(999) 999-9999
P.6	<input checked="" type="checkbox"/> Mark this box if Form RPD-41338 is on file for this taxpayer. See PIT-1 instructions.