

2025 PIT-1

NEW MEXICO PERSONAL INCOME TAX RETURN

For the year January 1 - December 31, 2025

or fiscal year beginning F₁ MM/DD/CCYY ending F₂ 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 9Disaster Relief
XXXXXXXXXXXXXXXXXXXXXXXXXXXX1a Print your name (first, middle, last) as it appears on your state-issued driver's license or ID.
XX

SOCIAL SECURITY NUMBER

1b 999-99-9999

Blind

1c ☒

Age 65 or over

1d ☒

Residency status

1e ☒

Taxpayer's date of birth

1f MM/DD/CCYY

2a Print your spouse's name (first, middle, last). If married filing separately, include spouse.
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.3b Mailing Address (Number and street)
XX3c City State Postal/ZIP Code
XXXXXXXXXXXXXXXXXX XX XXXXXXXXXX3d If foreign address, enter country Foreign province and/or state
XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

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.

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

4c Taxpayer's date of death
MM/DD/CCYY4d Spouse's date of death
MM/DD/CCYY4a XXXXXXXXXXXXXXXXXXXXXXXX
Claimant's Name4b 999-99-9999
Claimant's SSNResidency 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 Resident5 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	XXXXXXXXXXXXXXXXXXXX	999-99-9999	MM/DD/CCYY
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	999-99-9999	MM/DD/CCYY
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	999-99-9999	MM/DD/CCYY
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	999-99-9999	MM/DD/CCYY
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	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)

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

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 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. Reserved for Future Use

9	999,999,999
10	999,999,999
11	999,999,999
12	999,999,999

13	999,999,999
14	999,999,999
15	999,999,999
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

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

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 instructions21. 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. Cannot be less than zero

17	999,999,999
18	999,999,999

19	999,999,999
20	999,999,999
21	999,999,999
22	999,999,999

Continue on the next page.

2025 PIT-1 (page 2)
NEW MEXICO PERSONAL INCOME TAX RETURNVersion Code **9****YOUR SOCIAL SECURITY NUMBER**

999-99-9999

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

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 ☒ 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 ☐

HCA. 1 ☒ 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
Driver's License, State ID No. or enter "NONE" or "DECLINED" State	Expiration Date
XXXXXXXXXXXXXXXXXXXXXXXXXXXX XX	MM/DD/CCYY
Spouse's signature	Date
Spouse's Driver's License, State ID No. or enter "NONE" or "DECLINED" State	Expiration Date
XXXXXXXXXXXXXXXXXXXXXXXXXXXX XX	MM/DD/CCYY

(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 X99999999	
P.4 FEIN 99-9999999	
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.	