

2025 PIT-X

NEW MEXICO PERSONAL INCOME TAX

AMENDED RETURN

For the year January 1 - December 31, 2025

or fiscal year beginning F.1 _____ ending F.2 _____

FOR DEPARTMENT USE ONLY

<p>1a Print your name (first, middle, last) as it appears on your state-issued driver's license or ID.</p> <p>2a Print your spouse's name (first, middle, last). If married filing separately, include spouse.</p> <p>3a <input type="checkbox"/> If the address is new or changed, mark this box.</p> <p>3b Mailing Address (Number and street)</p> <p>3c City State Postal/ZIP Code</p> <p>3d If foreign address, enter country Foreign province and/or state</p> <p>5. <input type="checkbox"/> 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)</p>	<p>1b SOCIAL SECURITY NUMBER</p> <p>1c <input type="checkbox"/> Blind</p> <p>1d <input type="checkbox"/> Age 65 or over</p> <p>1e <input type="checkbox"/> Residency status</p> <p>1f Taxpayer's date of birth</p> <p>2b</p> <p>2c <input type="checkbox"/> Blind</p> <p>2d <input type="checkbox"/> Age 65 or over</p> <p>2e <input type="checkbox"/> Residency status</p> <p>2f Spouse's date of birth</p> <p>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.</p> <p>4a Claimant's Name</p> <p>4b Claimant's SSN</p> <p>4c Taxpayer's date of death</p> <p>4d Spouse's date of death</p> <p>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</p>
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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 Last name	Column 2 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. Reserved for Future Use -

	AS PREVIOUSLY FILED	AS AMENDED
9		
10		
11		
12		
13		
14		
15		
16	DO NOT USE	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 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 =

You may file an amended return online through Taxpayer Access Point (TAP) at <https://tap.state.nm.us>.

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

YOUR SOCIAL SECURITY NUMBER

Reason for amending: _____

Final Determination Date: _____

	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 2025 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. 2025 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 2026 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 <input type="checkbox"/> Mark this box if Form RPD-41338 is on file for this taxpayer. See PIT-1 instructions.	

Complete this schedule and report the result on line 31, Other payments less any refunds from schedule below.	Date	Amount
S1. 2025 Other payments. List any tax year 2025 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. 2025 Refunds received. List any refunds received from a previously filed 2025 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	