

DRAFT



Modern e-file (MeF) For Corporate (CIT), S-Corporation (SCORP), Pass-Through Entity (PTE), and Pass-Through Withholding (PTW) Income Tax Programs

**Participants Acceptance Testing System (PATS)
Test Scenario Descriptions
Tax Year 2018**

New Mexico Business PATS Test Scenarios

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Change Log

Date	Change Description
11/23/2018	CIT Scenario 3 – CIT-1, line 28 value changed

Introduction

This document describes the standardized test scenarios for Modernized eFile (MeF) tax returns for New Mexico's Corporate (CIT), S-Corporation (SCORP), Pass-Through Entity (PTE) and Pass-Through Withholding (PTW) income tax programs. It is intended for use by Software Development partners delivering products and services for tax return preparation for the State of New Mexico.

The New Mexico PATS tests are all scenario-based, and were created with the intent of ensuring that each vendor software can provide the required state information for various schedules, rebates and credits. The test scenarios are derived from the IRS ATS test scenarios for the 165 and 1120 families with as few variances as possible. Any deviation in the IRS ATS scenario is noted early in the test scenario. If your software creates other New Mexico schedules, rebates and credits in addition to those specified in a specific scenario, New Mexico will attempt to evaluate the entire submission for completeness. Thank you in advance for your cooperation.

New This Year

PATS Tests

- Warning codes have been modified and consequently, some have been renumbered. There are also some new ones.
- Warning codes will continue to be used with the acknowledgement for PATs test results.

CIT Form Changes

- Authentication header changes from TIGERS.
- CIT-A: Weighted apportionment is now 1 for property and payroll, and 1 for sales.
- CIT-CR: *Foster Youth Employment Credit (F02)* has been added.

SCORP Form Changes

- Authentication header changes from TIGERS.
- SCORP-A: Weighted apportionment is now 1 for property and payroll, and 1 for sales.
- SCORP-CR: *Foster Youth Employment Credit (F02)* has been added.

PTE Form Changes

- Authentication header changes from TIGERS.
- PTE-A: Weighted apportionment is now 1 for property and payroll, and 1 for sales.

PTW-D Form Changes

- Authentication header changes from TIGERS.

For Software Developers

All submissions **must** be supported as XML documents and may not be submitted as PDF attachments. Please contact New Mexico if your product is unable to comply. Forms not listed for mandatory XML support may be included either as top-level PDF attachments or, if supported by the State schema, as XML documents.

For questions regarding submissions please refer to the *New Mexico Software Developer's Guide*.

New Mexico Business PATS Test Scenarios

Forms and Schema Support

For MEF Software Developers, below is the list of schemas available for either mandatory or optional support. Please note that attachment support is **required** for all optional forms or forms not supported by New Mexico in schema.

*NOTE: Changes for the upcoming Tax Year versus are indicated in **dark red font**.*

Category	Forms
Primary Forms (Mandatory in-schema)	CIT: CIT-1 (New Mexico Corporate Income and Franchise Tax Return), CIT-A (New Mexico Apportioned Income for Multistate Corporations), CIT-B (New Mexico Allocation of Non-Business Income), CIT-C (Calculation of New Mexico Percentage), CIT-CR (New Mexico Tax Credit Schedule), CIT-D (New Mexico Foreign Dividend Deduction)
	SCORP: S-CORP (New Mexico Sub-Chapter S Corporate Income and Franchise Tax Return), S-CORP-1 (Income Taxable to Owners), SCORP-A (New Mexico Apportionment Factors), SCORP-B (Allocated Non-Business Income Taxable to Owners), S-CORP-C (Allocated and Apportioned Income Taxed to S Corporations), SCORP-CR (New Mexico Tax Credit Schedule)
	PTE: PTE (New Mexico Information Return for Pass-Through Entities), PTE-A (New Mexico Apportionment Factors), PTE-B (Allocated Non-Business Income Taxable to Owners)
	PTW: PTW-D (Pass-Through Entity Withholding Detail Report or RPD-41367)
State Withholding Forms (Optional in-schema)	RPD-41285 (Annual Statement of Withholding of Oil and Gas Proceeds), RPD-41359 (Annual Statement of Pass-Through Withholding), State 1099-MISC
General Schedules and Worksheets (Optional in-schema)	CIT: Schedule RPD-41379 (Net Operating Loss Carryforward Worksheet)
CR Related Supplemental Forms (Optional in-schema)	CIT: Schedule RPD-41227 (Renewable Energy Production Tax Credit), Schedule RPD-41228 (Film Production Tax Credit), Schedule RPD-41243 (Rural Job Tax Credit), Schedule RPD-41244 (Technology Jobs Tax Credit), Schedule RPD-41246 (Electronic Identification Card Reader Credit), Schedule RPD-41281 (Job Mentorship Tax Credit), Schedule RPD-41282 (Land Conservation Incentives Credit), Schedule RPD-41301 (Affordable Housing Tax Credit), Schedule RPD-41319 (Agricultural Water Conservation Tax Credit), Schedule RPD-41329 (Sustainable Building Tax Credit), Schedule RPD-41334 (Advanced Energy Tax Credit), Schedule RPD-41340 (Blended Biodiesel Fuel Tax Credit), Schedule RPD-41346 (Geothermal Ground-Coupled Heat Pump Tax Credit), Schedule RPD-41361 (Agricultural Biomass Tax Credit), Schedule RPD-41372 (Veteran Employment Tax Credit), Schedule RPD-41383 (New Sustainable Building Tax Credit), Schedule RPD-41386 (Technology Jobs and Research and Development Tax Credit), Schedule RPD-41390 (Foster Youth Employment Tax Credit).
	SCORP: Schedule RPD-41227 (Renewable Energy Production Tax Credit), Schedule RPD-41228 (Film Production Tax Credit), Schedule RPD-41243 (Rural Job Tax Credit), Schedule RPD-41244

New Mexico Business PATS Test Scenarios

	<p>(Technology Jobs Tax Credit), Schedule RPD-41246 (Electronic Identification Card Reader Credit), Schedule RPD-41281 (Job Mentorship Tax Credit), Schedule RPD-41282 (Land Conservation Incentives Credit), Schedule RPD-41301 (Affordable Housing Tax Credit), Schedule RPD-41319 (Agricultural Water Conservation Tax Credit), Schedule RPD-41329 (Sustainable Building Tax Credit), Schedule RPD-41334 (Advanced Energy Tax Credit), Schedule RPD-41340 (Blended Biodiesel Fuel Tax Credit), Schedule RPD-41346 (Geothermal Ground-Coupled Heat Pump Tax Credit), Schedule RPD-41361 (Agricultural Biomass Tax Credit), Schedule RPD-41372 (Veteran Employment Tax Credit), Schedule RPD-41383 (New Sustainable Building Tax Credit), Schedule RPD-41386 (Technology Jobs and Research and Development Tax Credit), Schedule RPD-41390 (Foster Youth Employment Tax Credit).</p> <p>PTE: Schedule RPD-41228 (Film Production Tax Credit)</p>
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CIT Test Scenario 1

Scenario Description:

This is a company which resides in New Mexico and does at least 50-percent of its business in the state of New Mexico. They are filing an original return and their federal tax liability hasn't changed. They should have a refund due.

Deviations:

- The related group entity defined on Schedule O of the federal scenario (Games Anonymous) is to be included with Help for All, Inc. as a basis for the state consolidated return.

Required Forms:

CIT-1, CIT-A, CIT-C and CIT-CR. If supported by software: RPD-41285 (Annual Statement of Withholding of Oil and Gas Proceeds), RPD-41359 (Annual Statement of Pass-Through Entity Withholding) or 1099-Miscs for either.

Note: There is no CIT-B or CIT-D for this scenario.

Attachments:

Credit forms, associated certificates and all unsupported forms. Explicit file names are required. If the test submission includes attachments, follow the naming conventions listed in [Appendix A](#).

Requirements:

Taxpayer:	Preparer:
Name: Help for All, Inc.	Name: Johnny Appleseed
Address: 31 Main Street, Santa Fe, NM, 87501	PTIN: P11111111
EIN: 00-0000001	Firm Name: Electronic Tax Filers, INC.
CRS ID Number: 01-000000-00-1	Address: 100 Efile Drive, Anytown, TX, 75231
Type: Combined Domestic Corporation	Firm EIN: 00-0000011
State of incorporation: Maryland	Phone: 512-555-1212
Date of incorporation: 05/30/1984	Email address: johnny.appleseed@help.com
Date began in New Mexico: 05/30/1989	
State of domicile: New Mexico	
NAICS code: 313000	
Activity in New Mexico: Textile	
Accounting Method: Accrual	

Officer:	Direct Deposit:
Name: Roger Rabbit	Name: Last Savings Bank
Title: Chief Executive Officer	Routing Number: 307084431
Phone: 703-555-1515	Account Number: 7654321
Email address: roger.rabbit@help.com	Type: Checking
	US Refund: Yes

Additional Requirements:

Form, Line	Description
CIT-1, Section I Consolidated or combined information:	Help for All, Inc. Games Anonymous 00-0000001 00-0000027 \$0.00 \$0.00 \$50.00 \$50
CIT-1, Section J Combination same as last year.	Yes.
CIT-1, Line 1 Taxable income before federal NOL.	\$138,938,859.00
CIT-1, Line 6 Interest U.S. government obligations.	\$500,000.00
CIT-1, Line 11 New Mexico percentage.	Must be between 50.0000% and 100.0000%
CIT-1, Line 15 Franchise tax.	\$100.00
CIT-1, Line 19 Type of payment	Estimated.

New Mexico Business PATS Test Scenarios

CIT-1, Line 19 Payment.	\$5,000,000.00
CIT-1, line 20 Income tax from oil and gas proceeds.	\$2,000,000.00
CIT-1, Line 21 Income tax from pass-through entity.	\$2,200,000.00
CIT-A, Section A Change in reporting.	No.
CIT-A Section B Apportionment of business date.	06/20/2017
CIT-A, Section B Effective date.	07/20/2017
CIT-A, Section C Special method.	Manufacturer.
CIT-A, Line 5a column 1 Average annual value of inventory.	\$85,223.00
CIT-A, Line 5c column 1 Average value of personal property.	\$342,314,547.00
CIT-A, Line 5 Property factor.	New Mexico amounts cannot be greater than everywhere amounts. Property Factor must be between 50.0000% and 100.0000%.
CIT-A, Line 6 column 1 Wages, salaries, commissions, and other compensation.	\$7,850,528.00
CIT-A, Line 6 Payroll factor.	New Mexico amounts cannot be greater than everywhere amounts. Payroll Factor must be between 50.0000% and 100.0000%.
CIT-A Line 7 Column 1 Gross Receipts.	\$383,487,043.00
CIT-A Line 7 Sales factor.	New Mexico amounts cannot be greater than everywhere amounts. Sales Factor must be between 50.0000% and 100.0000%.
CIT-A Line 8 Sum of factor percentages.	Must be between 150.0000% and 300.0000%.
CIT-C, Line 5 New Mexico percentage.	Must be between 50.0000% and 100.0000%
CIT-CR, Line1 column A Credit Type Code.	A04 - Advanced Energy Tax Credit
CIT-CR, Line 1 column B Credit approval number.	A77889900
CIT-CR, Line 1 column C Amount claimed.	\$1,000.00
CIT-CR, Line 2 column A Credit Type Code.	F02 - Foster Youth Employment Tax Credit
CIT-CR, Line 2 column B Credit approval number.	F11223344
CIT-CR, Line 2 column C Amount claimed.	\$1,000.00
CIT-CR, Line 3 column A Credit Type Code.	F01 - Film Production Tax Credit
CIT-CR, Line 3 column B Credit approval number.	F44332211
CIT-CR, Line 3 column D Amount of credit to be refunded.	\$1,000.00
RPD-41285 or 1099-Misc attachment amounts.	Must equal amount on CIT-1, Line 20.
RPD-41359 or 1099-Misc attachment amounts.	Must equal amount on CIT-1, Line 21.

Sales Worksheet:

Federal 1120, Line 1c Balance.	\$684,525.00
Federal 1120, Line 4 Dividends. (plus)	\$0.00
Federal 1120, Line 5 Interest. (plus)	\$8,018,387.00
Federal 1120, Line 6 Gross rents. (plus)	\$265,386.00
Federal 1120, Line 7 Gross royalties. (plus)	\$0.00
Federal 1120, Line 10 Other income. (plus)	\$375,018,745.00
Federal 1120, Schedule M-1, Line 7 Income recorded. (plus)	\$0.00
Federal 1120, Line 29b Special deductions. (minus)	\$0.00
Interest U.S. government obligations. (minus)	\$500,000.00
Federal 1120, Schedule C, Line 15 Foreign dividend. (minus)	\$0.00
Total Everywhere Sales	\$383,487,043.00

Note: Fill out forms to match the federal return.

CIT Test Scenario 2

Scenario Description:

This is a company which does less than 50-percent of its business in the state of New Mexico, but they do conduct business in New Mexico. They are filing an original return and their federal tax liability hasn't changed. The New Mexico Net Operating Loss is the balance left from 2015. They should have a tax due.

Deviations:

- Municipal bond interest of \$1,250,000.00

Required Forms:

CIT-1, CIT-A, CIT-B and CIT-C. If supported by software: RPD-41379 (New Mexico Net Operating Loss Carryforward Schedule for Corporate Income Tax).

Note: There is no CIT-D or CIT-CR for this scenario.

Attachments:

All unsupported forms. Explicit file names are required. If the test submission includes attachments, follow the naming conventions listed in [Appendix A](#).

Requirements:

Taxpayer:	Preparer:
Name: Hide 'N Seek Foods, Inc	Name: Johnny Appleseed
Address: 32 Any Street, Anytown, TX, 77287	PTIN: P00000001
EIN: 00-0000002	Firm Name: Electronic Tax Filers, INC.
CRS ID Number: 02-000000-00-2	Address: 100 Efile Drive, Anytown, TX, 75231
Type: Combined Domestic Corporation	Firm EIN: 00-0000011
State of incorporation: Texas	Phone: 512-555-1212
Date of incorporation: 06/15/1980	Email address: NA
Date began in New Mexico: 06/15/1985	
State of domicile: Texas	
NAICS code: 311900	
Activity in New Mexico: Food Manufacturing	
Accounting Method: Accrual	
Officer:	EFW:
Name: Doug Doe	Name: Last Savings Bank
Title: Chief Executive Officer	Routing Number: 307084431
Phone: 301-555-1212	Account Number: 1111-22-3456
Email address: doug.doe@hideNseek.com	Type: Checking

Additional Requirements:

Form, Line	Description		
CIT-1, Section I Consolidated or combined information:	Hide 'N Seek Foods, Inc.	The Geek Playhouse	Acme Food Corp
	00-0000002	00-0000012	00-0000013
	\$0.00	\$0.00	\$0.00
	\$50.00	\$50.00	\$50.00
CIT-1, Section J Combination same as last year.	Yes.		
CIT-1, Line 1 Taxable income before federal NOL.	\$83,078,698.00		
CIT-1, Line 2 Interest income from municipal bonds.	\$1,250,000.00		
CIT-1, Line 5 New Mexico NOL carryover.	\$100,000.00		
CIT-1, Line 6 Interest from U.S. government obligations or federally-taxed New Mexico bonds.	\$250,000.00		

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CIT-1, Line 11 New Mexico percentage.	Must be between .0001% and 48.1871%
CIT-1, Line 15 Franchise tax.	\$150.00
CIT-1, Line 19 Type of payment	Estimated.
CIT-1, Line 19 Payment.	\$50.00
CIT-A, Section A Change in reporting.	No.
CIT-A, Line 5a column 1 Average annual value of inventory.	\$113,841,786.00
CIT-A, Line 5b column 1 Average annual value of real property.	\$3,052,720.00
CIT-A, Line 5c column 1 Average value of personal property.	\$178,690,041.00
CIT-A, Line 5d column 1 Rented property.	\$3,473,590.00
CIT-A, Line 5 Property factor.	New Mexico amounts cannot be greater than everywhere amounts. Property Factor must be between .0001% and 49.9999%.
CIT-A, Line 6 column 1 Wages, salaries, commissions, and other compensation.	\$98,463,355.00
CIT-A, Line 6 Payroll factor.	New Mexico amounts cannot be greater than everywhere amounts. Payroll Factor must be between .0001% and 49.9999%.
CIT-A Line 7 Column 1 Gross Receipts.	\$421,839,683.00
CIT-A Line 7 Sales factor.	New Mexico amounts cannot be greater than everywhere amounts. Sales Factor must be between .0001% and 49.9999%.
CIT-B, Line 3 Non-Business Rents Gross Amount	\$3,473,590.00
CIT-B, Line 3 Non-Business Rents Related Expenses	\$428,802.00
CIT-C, Line 5 New Mexico percentage.	Must be between 0.0001% and 48.1871%
RPD-41379 attachment amounts.	Must equal amount on CIT-1 page 2, Line 5.

New Mexico NOL Worksheet:

Year	Incurred	Income	Used	2016	2015	2014	2013	2012	Expired	Carry-forward
2017		\$84,328,698								
2015	\$100,000		\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Sales Worksheet:

Federal 1120, Line 1c Balance.	\$411,315,222.00
Federal 1120, Line 4 Dividends. (plus)	\$2,304,041.00
Federal 1120, Line 5 Interest. (plus)	\$1,221,456.00
Federal 1120, Line 6 Gross rents. (plus)	\$5,016,831.00
Federal 1120, Line 7 Gross royalties. (plus)	\$2,707,354.00
Federal 1120, Line 10 Other income. (plus)	(\$475,221.00)
Federal 1120, Schedule M-1, Line 7 Income recorded. (plus)	\$0.00
Federal 1120, Line 29b Special deductions. (minus)	\$0.00
Interest U.S. government obligations. (minus)	\$250,000.00
Federal 1120, Schedule C, Line 15 Foreign dividend. (minus)	\$0.00
Total Everywhere Sales	\$421,839,683.00

Note: Fill out forms to match the federal return.

CIT Test Scenario 3

Scenario Description:

This is a company which does between 20-percent and 50-percent of its business inside the state of New Mexico. They are filing an original return and their federal tax liability hasn't changed. They should have a refund due.

Deviations:

None.

Required Forms:

CIT-1, CIT-A, CIT-C, CIT-CR and CIT-D.

Note: There is no CIT-B for this scenario.

Attachments:

Credit forms, associated certificates and all unsupported forms. Explicit file names are required. If the test submission includes attachments, follow the naming conventions listed in [Appendix A](#).

Requirements:

Taxpayer:	Preparer:
Name: Anywork Finance Incorporated	Name: Johnny Appleseed
Address: 35 Any Street, Anytown, NY, 10006	PTIN: P000000002
EIN: 00-0000003	Firm Name: Electronic Tax Filers, INC.
CRS ID Number: 03-000000-00-3	Address: 100 Efile Drive, Anytown, NY, 10006
Type: Separate corporate entity	Firm EIN: 00-0000011
State of incorporation: New York	Phone: 512-555-1212
Date of incorporation: 08/01/1986	Email address: NA
Date began in New Mexico: 08/01/1991	
State of domicile: New York	
NAICS code: 522293	
Activity in New Mexico: International Finance	
Accounting Method: Accrual	

Officer:	Direct Deposit:
Name: Poppy Seed	Name: Last Savings Bank
Title: Chief Executive Officer	Routing Number: 307084431
Phone: 888-555-1212	Account Number: 7654321
Email address: poppyseed@IFI.com	Type: Checking

Additional Requirements:

Form, Line	Description
CIT-1, Section I Consolidated or combined information:	Anywork Finance Incorporated 00-0000003 \$0.00 \$50.00
CIT-1, Section J Combination same as last year.	Yes.
CIT-1, Line 8 Deductions for Foreign Dividends	\$165,859.00
CIT-1, Line 9 New Mexico Net Taxable Income	(\$165,859.00)
CIT-1, Line 11 New Mexico percentage.	Must be between 20.0000% and 50.0000%
CIT-1, Line 15 Franchise tax.	\$50.00
CIT-1, Line 19 Type of payment	Applied from prior year.
CIT-1, Line 19 Payment.	\$50.00
CIT-1, Line 28 Total Credit to be Refunded	\$2,000,000.00

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CIT-A, Section A Change in reporting.	No.
CIT-A Line 7 Column 1 Gross Receipts.	\$43,668,620.00
CIT-A Line 7 Sales Factor.	New Mexico amounts cannot be greater than everywhere amounts. Sales Factor must be between 20.0000% and 50.0000%.
CIT-C, Line 5 New Mexico percentage.	Must be between 20.0000% and 50.0000%
CIT-D, Line 1 Foreign dividend gross-up	\$165,859.00
CIT-CR, Line 1 column A Credit Type Code.	F01 – Film Production Tax Credit
CIT-CR, Line 1 column B Credit approval number.	F11223344
CIT-CR, Line 1 column D Amount of credit to be refunded.	\$2,000,000.00

Sales Worksheet:

Federal 1120, Line 1c Balance.	\$0.00
Federal 1120, Line 4 Dividends. (plus)	\$43,834,479.00
Federal 1120, Line 5 Interest. (plus)	\$0.00
Federal 1120, Line 6 Gross rents. (plus)	\$0.00
Federal 1120, Line 7 Gross royalties. (plus)	\$0.00
Federal 1120, Line 10 Other income. (plus)	\$0.00
Federal 1120, Schedule M-1, Line 7 Income recorded. (plus)	\$0.00
Federal 1120, Line 29b Special deductions. (minus)	\$0.00
Interest U.S. government obligations. (minus)	\$0.00
Federal 1120, Schedule C, Line 15 Foreign dividend. (minus)	\$165,859.00
Total Everywhere Sales	\$43,668,620.00

Note: Fill out forms to match the federal return.

S-CORP Test Scenario 1 (Federal scenario 4)

Scenario Description:

This is a company which does less than 50-percent of its business inside the state of New Mexico, but they do conduct business in New Mexico. They are filing an original return and should have a tax due.

Deviations:

None.

Required Forms:

S-CORP, S-CORP-1, and S-CORP-A.

Note: There is no SCORP-B, SCORP-C or SCORP-CR for this scenario.

Attachments:

All unsupported forms. Explicit file names are required. If the test submission includes attachments, follow the naming conventions listed in [Appendix A](#).

Requirements:

Taxpayer:	Preparer:
Name: Great Atomic Pyrotechnics & Design, Inc	Name: Johnny Appleseed
Address: 36 Any Street, Santa Fe, NM, 87501	PTIN: P44444444
EIN: 00-0000006	Firm Name: Electronic Tax Filers, INC.
CRS ID Number: 06-000000-00-6	Address: 100 Efile Drive, Anytown, TX, 10006
Type: NA	Firm EIN: 00-0000011
State of organization: California	Phone: 512-555-1212
Date of organization: 01/01/1991	Email address: johnny.appleseed@greatatomic.com
Date began in New Mexico: 01/01/1996	
State of domicile: California	
NAICS code: 23899	
Activity in New Mexico: Manufacturing	
Officer:	
Name: Carmen Sandiego	
Title: President	
Phone: 703-555-1515	
Email address: carmensandiego@greatatomic.com	

Additional Requirements:

Form, Line	Description
SCORP, Line 3 New Mexico Percentage.	Must be 0.0000% or 100.0000%
SCORP, Line 7 Franchise tax.	\$50.00
SCORP-1, Line 1 Ordinary Income (Loss).	\$87,002.00
SCORP-1, Line 6 Allowable Deductions.	\$11,463.00
SCORP-1, Line 9 Average New Mexico Percentage.	Must be between .0004% and 49.9997%
SCORP-A, Apportionment of business date.	11/16/2017
SCORP-A, Effective date.	12/10/2017
SCORP-A, Special method.	Manufacturers
SCORP-A, Line 1c Average annual value of personal property.	\$69,214.00
SCORP-A, Line 1d Rented property.	\$156,855.00
SCORP-A, Line 1 Property factor.	New Mexico amounts cannot be greater than everywhere amounts. Property Factor must be between .0004% and 49.9998%.
SCORP-A, Line 2a Total compensation of employees.	\$135,504.00

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SCORP-A, Line 2 Payroll factor.	New Mexico amounts cannot be greater than everywhere amounts. Payroll Factor must be between .0007% and 49.9993%.
SCORP-A Line 3a Gross receipts.	\$1,129,739.00
SCORP-A Line 3 Sales factor.	New Mexico amounts cannot be greater than everywhere amounts. Sales Factor must be between .0001% and 49.9999%.

Sales Worksheet:

Federal 1120S, Line 1c Balance.	\$1,124,560.00
Federal 1120S, Net Gain (loss). (plus)	\$5,179.00
Federal 1120S, Schedule K, Line 4 Interest minus net non-business interest. (plus)	\$0.00
Federal 1120S, Schedule K, Line 6 Royalties minus net non-business royalties. (plus)	\$0.00
Federal 1120S, Schedule K, Line 10 Other income minus other non-business income (loss). (plus)	\$0.00
Total Everywhere Sales	\$1,129,739.00

Note: Fill out forms to match the federal return.

S-CORP Test Scenario 2 (Federal scenario 5)

Scenario Description:

This is a company which does more than 50-percent and less than 75-percent of its business in the state of New Mexico. They are filing an original return, have made payments and should have a tax due.

Deviations:

None

Required Forms:

S-CORP, S-CORP-1, S-CORP-A, S-CORP-B and S-CORP-C. If supported by software: RPD-41285 (Annual Statement of Withholding of Oil and Gas Proceeds), RPD-41359 (Annual Statement of Pass-Through Entity Withholding) or 1099-Misc's for either.

Attachments:

All unsupported forms. Explicit file names are required. If the test submission includes attachments, follow the naming conventions listed in [Appendix A](#).

Requirements:

Taxpayer:	Preparer:
Name: Work N All Day, Inc	Name: Johnny Appleseed
Address: 37 Any Street, Anytown, NC, 28041-0280	PTIN: P55555555
EIN: 00-0000007	Firm Name: Johnny Appleseed Accounting
CRS ID Number: 07-000000-00-7	Address: 100 Efile Drive, Anytown, TX, 78621
Type: NA	Firm EIN: 00-0000011
State of organized: North Carolina	Phone: 512-555-1212
Date of organized: 03/08/1993	Email address: johnnyappleseed@workNall.com
Date began in New Mexico: 03/08/1998	
State of domicile: North Carolina	
NAICS code: 339999	
Activity in New Mexico: Construction	
Officer:	
Name: Khiry U Farr	
Title: Chief Executive Officer	
Phone: 704-555-1515	
Email address: khiryfarr@workNallDay.com	

Additional Requirements:

Form, Line	Description
SCORP, Line 1 Income Taxable to Corporation.	\$66,099.00
SCORP, Line 3 New Mexico Percentage.	Must be between 68.9496% and 100.0000%
SCORP, Line 7 Franchise tax.	\$50.00
SCORP, Line 11 Total payments.	Estimated
SCORP, Line 11 Total payments.	\$200.00.
SCORP, Line 12 New Mexico income withheld Oil & Gas.	\$260.00
SCORP, Line 13 New Mexico income withheld Pass-Thru.	\$740.00
SCORP, Line 14 Amounts passed to owners.	\$700.00
SCORP-1, Line 1 Ordinary Income (Loss).	\$424,118.00
SCORP-1, Line 2 Other Income (Loss).	\$159,796.00
SCORP-1, Line 3 Interest Income from Municipal Bonds.	\$2,500.00
SCORP-1, Line 5 Interest from U.S. Government Obligations.	\$5,000.00
SCORP-1, Line 6 Allowable Deductions.	\$565,304.00
SCORP-1, Line 9 Average New Mexico Percentage.	Must be between 50.0001% and 74.9999%
SCORP-A, Line 1c Average annual value of personal property.	\$410,825.00

New Mexico Business PATS Test Scenarios

SCORP-A, Line 1d Rented property.	\$160,574.00
SCORP-A, Line 1 Property factor.	New Mexico amounts cannot be greater than everywhere amounts. Property Factor must be between 50.0001% and 74.9998%.
SCORP-A, Line 2a Total compensation of employees.	\$901,676.00
SCORP-A, Line 2 Payroll factor.	New Mexico amounts cannot be greater than everywhere amounts. Payroll Factor must be between 50.0001% and 74.9999%.
SCORP-A Line 3a Gross receipts.	\$11,595,511.00
SCORP-A Line 3 Sales factor.	New Mexico amounts cannot be greater than everywhere amounts. Sales Factor must be between 50.0000% and 74.9999%.
SCORP-B, Line 2 Column 1 Net non-business interest	\$16,550.00
SCORP-B, Line 5 Column 1 Net non-business profit sale of assets (loss).	\$12,550.00
SCORP-B, Line 7 Column 1 Other net non-business income (loss).	\$3,444.00
SCORP-B, Line 9 Column 2 New Mexico Income.	New Mexico amounts cannot be greater than everywhere amounts. Percentage must 49.9969%.
SCORP-C, Line 1 Column 1 Net Capital Gains.	\$66,099.00
SCORP-C, Line 5 New Mexico Percentage.	New Mexico amounts cannot be greater than everywhere amounts. Percentage must be between 75.0011% and 100.0000%.
RPD-41285 or 1099-Misc attachment amounts.	Must equal amount on SCORP, Line 12.
RPD-41359 or 1099-Misc attachment amounts.	Must equal amount on SCORP, Line 13.

Sales Worksheet:

Federal 1120S, Line 1c Balance.	\$11,468,259.00
Federal 1120S, Net Gain (loss). (plus)	\$66,099.00
Federal 1120S, Schedule K, Line 4 Interest minus net non-business interest. (plus)	\$54,597.00
Federal 1120S, Schedule K, Line 6 Royalties minus net non-business royalties. (plus)	\$0.00
Federal 1120S, Schedule K, Line 10 Other income minus other non-business income (loss). (plus)	\$6,556.00
Total Everywhere Sales	\$11,595,511.00

Note: Fill out forms to match the federal return.

S-CORP Test Scenario 3 (Federal scenario 6)

Scenario Description:

This is a company which does no more than 25-percent of its business in the state of New Mexico, but they do conduct business in New Mexico. They are filing an original return, have credits claimed and should have a refund due.

Deviations:

- Schedule D, Part I Capital Gains of \$1,550,000.00.

Required Forms:

S-CORP, S-CORP-1, S-CORP-A, S-CORP-B, S-CORP-C and S-CORP-CR.

Attachments:

Credit forms, associated certificates and all unsupported forms. Explicit file names are required. If the test submission includes attachments, follow the naming conventions listed in [Appendix A](#).

Requirements:

Taxpayer:	Preparer:
Name: Tree Fixer Upper, Inc.	Name: Johnny Appleseed
Address: 39 Any Street, Anytown, OK, 74002	PTIN: P66666666
EIN: 00-0000009	Firm Name: Electronic Tax Filers, Inc
CRS ID Number: 09-000000-00-9	Address: 100 Efile Drive, Anytown, TX, 78621
State of organized: Oklahoma	Firm EIN: 00-0000011
Date of organized: 11/19/1958	Phone: 512-555-1212
Date began in New Mexico: 11/19/1963	
State of domicile: Oklahoma	
NAICS code: 54131	
Activity in New Mexico: Architecture	
Officer:	Direct Deposit:
Name: Talbert Oaks	Name: Chase Bank
Phone: 301-555-1515	Routing Number: 307084431
Email address: talbertoaks@treefixr.com	Account Number: 02135763
	Type: Checking

Additional Requirements:

Form, Line	Description
SCORP, Line 1 Income Taxable to Corporation.	\$1,550,000.00
SCORP, Line 3 New Mexico Percentage.	Must be 4.9999%
SCORP, Line 7 Franchise tax.	\$50.00
SCORP, Line 11 Total payments.	Estimated
SCORP, Line 11 Total payments.	\$22,000.00
SCORP-1, Line 1 Ordinary Income (Loss).	(\$17,490,947.00)
SCORP-1, Line 2 Other Income (Loss).	\$6,530,000.00
SCORP-1, Line 6 Allowable Deductions.	\$820,550.00
SCORP-1, Line 9 Average New Mexico Percentage.	Must be between .0001% and 25.0000%
SCORP-A, Line 1a column 1, Average annual value of inventory.	\$91,640,661.00
SCORP-A, Line 1b column 1, Average annual value of real property.	\$1,100,450.00
SCORP-A, Line 1c column 1, Average annual value of personal property.	\$20,135,250.00
SCORP-A, Line 1d column 1, Rented property.	\$6,650,188.00

New Mexico Business PATS Test Scenarios

SCORP-A, Line 1 Property factor.	New Mexico amounts cannot be greater than everywhere amounts. Property Factor must be between .0001 and 25.0000%.
SCORP-A, Line 2a column 1, Total compensation of employees.	\$273,751,850.00
SCORP-A, Line 2 Payroll factor.	New Mexico amounts cannot be greater than everywhere amounts. Payroll Factor must be must be between .0001 and 25.0000%.
SCORP-A, Line 3a column 1, Gross receipts.	\$1,902,220,400.00
SCORP-A Line 3 Sales factor.	New Mexico amounts cannot be greater than everywhere amounts. Sales Factor must be must be between .0001 and 25.0000%.
SCORP-B, Line 1 Column 1 Net non-business dividends.	\$2,480,000.00
SCORP-B, Line 2 Column 1 Net non-business interest.	\$1,000,000.00
SCORP-B, Line 9 Column 2 New Mexico Income.	New Mexico amounts cannot be greater than everywhere amounts. Percentage must be between 10.0000% and 22.0000%.
SCORP-C, Line 1 Column 1 Net Capital Gains.	\$1,550,000.00
SCORP-C, Line 5 New Mexico Percentage.	New Mexico amounts cannot be greater than everywhere amounts. Percentage must be 4.9999%.
SCORP -CR, Line 1 column A Credit Type Code.	F02 – Foster Youth Employment Tax Credit
SCORP -CR, Line 1 column B Credit approval number.	F11223344
SCORP -CR, Line 1 column C Amount claimed.	\$1,000.00
SCORP -CR, Line 1 column A Credit Type Code.	T01 – Technology Jobs (additional)
SCORP -CR, Line 1 column B Credit approval number.	T44332211
SCORP -CR, Line 1 column C Amount claimed.	\$1,000.00
SCORP -CR, Line 1 column A Credit Type Code.	F01 – Film Production Tax Credit
SCORP -CR, Line 1 column B Credit approval number.	F55667788
SCORP -CR, Line 1 column D Amount of credit to be refunded.	\$1,000.00

Sales Worksheet:

Federal 1120S, Line 1c Balance.	\$1,900,670,400.00
Federal 1120S, Net Gains (loss). (plus)	\$1,550,000.00
Federal 1120S, Schedule K, Line 4 Interest minus net non-business interest. (plus)	\$1,500,000.00
Federal 1120S, Schedule K, Line 6 Royalties minus net non-business royalties. (plus)	\$0.00
Federal 1120S, Schedule K, Line 10 Other income minus other non-business income (loss). (plus)	\$0.00
Total Everywhere Sales	\$1,902,220,400.00

Note: Fill out forms to match the federal return.

PTE Test Scenario 1 (Federal scenario 1)

Scenario Description:

This is a company which does more than 50-percent of its business in the state of New Mexico. They are filing an original return and should have a refund due.

Deviations:

None.

Required Forms:

PTE, PTE-A, and PTE-B. If supported by software: RPD-41359 (Annual Statement of Pass-Through Entity Withholding) or 1099-Misc instead.

Attachments:

Application for Refund Tax Withheld from Pass-Through Entities and all unsupported forms. Explicit file names are required. If the test submission includes attachments, follow the naming conventions listed in [Appendix A](#).

Requirements:

Taxpayer:	Preparer:
Name: Sam Starling, LLP	Name: Jesse James
Address: 631 N McKinley Drive, Reno, NV 89510	PTIN: P00000001
EIN: 00-2000001	Firm Name: Electronic Tax Filers, Inc
CRS ID Number: 02-000000-00-1	Address: 1065 Efile Drive, Anytown, NV 89501
Type: Domestic limited liability partnership	Firm EIN: 69-0000098
State of organization: Nevada	Phone: 555-631-1212
Date of organization: 10/01/1998	Email address: Anymail@email.com
Date began in New Mexico: 10/01/2003	
State of domicile: Nevada	
NAICS code: 5411	
Activity in New Mexico: Legal Services	

Officer:	Direct Deposit:
Name: Sam Starling	Name: Chase Bank
Title: President	Routing Number: 307084431
Phone: 555-555-5555	Account Number: 02135763
Email address: Anymail@email.com	Type: Checking
	US Refund: Yes

Additional Requirements:

Form, Line	Description
PTE, Line 2 Tax withheld on PTE	Sam Starling Taxpayer 1 Barton and Jenkins Enterprise 000-00-0022 990-00-0001 00-2000001 \$0.00 \$0.00 \$14,240.00
PTE, Line 5 Application for Refund of PTE withholding.	\$14,240.00
PTE, Line 6 Ordinary Income (loss).	\$80,681,403.00
PTE, Line 7 Other income (loss).	\$22,767,681.00
PTE-A, Line 1c column 1, Average annual value of personal property.	\$72,035,772.00
PTE-A, Line 1d column 1, Average annual value of rented property.	\$25,922,173.00
PTE-A, Line 1 Property factor.	New Mexico amounts cannot be greater than everywhere amounts. Property Factor must be between 50.0000% and 100.0000%.

New Mexico Business PATS Test Scenarios

PTE-A, Line 2 column 1, Total compensation of employees.	\$8,500,400.00
PTE-A, Line 2 Payroll factor.	New Mexico amounts cannot be greater than everywhere amounts. Payroll Factor must be between 50.0000% and 100.0000%.
PTE-A Line 3 Column 1 Gross Receipts.	\$323,558,263.00
PTE-A Line 3 Sales factor.	New Mexico amounts cannot be greater than everywhere amounts. Sales Factor must be between 50.0000% and 100.0000%.
PTE-B, Line 3 Column 1 Net non-business rents.	\$280,000.00
PTE-B, Line 9 Column 2 New Mexico Income.	New Mexico amounts cannot be greater than everywhere amounts. Percentage must be between 25.0000% and 50.0000%.
RPD-41359 or 1099-Misc attachment amounts.	Must equal amount on PTE, Line 2.
RPD-41373 attachment amounts.	Must equal amount on PTE, Line 5.

Sales Worksheet:

Federal 1065, Line 1c Balance.	\$323,455,613.00
Federal 1065, Line 6 Net Gain (loss). (plus)	\$10,000.00
Federal 1065, Schedule K, Line 5 Interest. (plus)	\$92,650.00
Federal 1065, Schedule K, Line 7 Royalties. (plus)	\$0.00
Federal 1065, Schedule K, Line 11 Other income. (plus)	\$0.00
Total Everywhere Sales	\$323,558,263.00

Note: Fill out forms to match federal return

PTE Test Scenario 2 (Federal scenario 2)

Scenario Description:

This is a company which does more than 50-percent of its business in the state of New Mexico. They are filing an original return and should have a refund due from the credit.

Deviations:

- Interest from U.S. Government Obligations of \$2,000.00.

Required Forms:

PTE and PTE-A. If supported by software: RPD-41359 (Annual Statement of Pass-Through Entity Withholding) or 1099-Misc's instead.

Note: There is no PTE-B for this scenario.

Attachments:

Credit forms, associated certificates and all unsupported forms. Explicit file names are required. If the test submission includes attachments, follow the naming conventions listed in [Appendix A](#).

Requirements:

Taxpayer:	Preparer:
Name: Jennings Boats LLC	Name: Paul Jennings
Address: Route 1 Box 843, Brazos, NM 87551	PTIN: P00000002
EIN: 00-2000002	Firm Name: Electronic Tax Filers, Inc
CRS ID Number: 02-000000-00-2	Address: 1065 Efile Drive, Anytown, NV, 89501
Type: Domestic limited liability company	Firm EIN: 69-0000098
State of organization: Maine	Phone: 555-631-1212
Date of organization: 01/01/2017	Email address: Anymail@email.com
Date began in New Mexico: 01/01/2017	
State of domicile: New Mexico	
NAICS code: 441222	
Activity in New Mexico: Boat Sales/Service	
Officer:	
Name: Horace Jennings	
Title: Chief Executive Officer	
Phone: 555-555-5555	
Email address: Anymail@email.com	

Additional Requirements:

Form, Line	Description	
PTE, Line 2 Tax withheld on PTE	Daniel Jennings 000-10-0001 \$0.00	James Stephens Boats, Inc 00-0100002 \$712.00
PTE, Line 3 Amount passed to owners.	\$712.00	
PTE, Line 6 Ordinary Income (loss).	(\$715,769.00)	
PTE, Line 7 Other income (loss).	\$110,250.00	
PTE, Line 10 Interest from U.S. Government Obligations.	\$1,500.00	
PTE, Line 18 Approved film credit	\$3,000,000.00	
PTE-A, Line 1a column 1, Average annual value of inventory.	\$1,112,838.00	
PTE-A, Line 1c column 1, Average annual value of personal property.	\$250,615.00	
PTE-A, Line 1d column 1, Average annual value of rented property.	\$265,740.00	

New Mexico Business PATS Test Scenarios

PTE-A, Line 1 Property factor.	New Mexico amounts cannot be greater than everywhere amounts. Property Factor must be between 50.0000% and 100.0000%.
PTE-A, Line 2 column 1, Total compensation of employees.	\$150,000.00
PTE-A, Line 2 Payroll factor.	New Mexico amounts cannot be greater than everywhere amounts. Payroll Factor must be between 50.0000% and 100.0000%.
PTE-A Line 3 Column 1 Gross Receipts.	\$3,872,230.00
PTE-A Line 3 Sales factor.	New Mexico amounts cannot be greater than everywhere amounts. Sales Factor must be between 50.0000% and 100.0000%.
PTE-A, Apportionment of business date.	01/01/2017
PTE-A, Effective date.	01/01/2017
PTE-A, Special method.	Headquarters
RPD-41359 or 1099-Misc attachment amounts.	Must equal amount on PTE, Line 2.

Sales Worksheet:

Federal 1065, Line 1c Balance.	\$3,862,980.00
Federal 1065, Line 6 Net Gain (loss). (plus)	\$9,000.00
Federal 1065, Schedule K, Line 5 Interest. (plus)	\$250.00
Federal 1065, Schedule K, Line 7 Royalties. (plus)	\$0.00
Federal 1065, Schedule K, Line 11 Other income. (plus)	\$0.00
Total Everywhere Sales	\$3,872,230.00

Note: Fill out forms to match federal return

PTE Test Scenario 3 (Federal scenario 3)

Scenario Description:

This is a company which does between 20-percent and 40-percent of its business in the state of New Mexico. They are filing an original return and should have a zero return.

Deviations:

- XYZ Management has \$50,000.00 from Oil and Gas proceeds.

Required Forms:

PTE, PTE-A, and PTE-B. If supported by software: RPD-41285 (Annual Statement of Withholding of Oil and Gas Proceeds), RPD-41359 (Annual Statement of Pass-Through Entity Withholding) or 1099-Misc's for either.

Attachments:

All unsupported forms. Explicit file names are required. If the test submission includes attachments, follow the naming conventions listed in [Appendix A](#).

Requirements:

Taxpayer:	Preparer:
Name: Carlton Assets Management, LP	Name: John Smith
Address: 1678 South Hanover Boulevard, San Francisco, CA 94101	PTIN: P00000003
EIN: 00-2000003	Firm Name: Electronic Tax Filers, Inc
CRS ID Number: 02-000000-00-3	Address: 1065 Efile Drive, Anytown, NV, 89501
Type: Domestic limited partnership	Firm EIN: 69-0000098
State of organization: California	Phone: 555-631-1212
Date of organization: 10/23/1999	Email address: Anymail@email.com
Date began in New Mexico: 10/23/2004	
State of domicile: California	
NAICS code: 523900	
Activity in New Mexico: Management	
Accounting Method: Accrual	
<hr/>	
Officer:	
Name: Tony Carlton	
Title: President	
Phone: 555-555-5555	
Email address: Anymail@email.com	

Additional Requirements:

Form, Line	Description
PTE, Line 1 Tax withheld on OGP.	XYZ Management 69-3000003 \$50,000.00
PTE, Line 2 Tax withheld on PTE.	ABC Investments 69-3000002 \$5,000.00
PTE, Line 3 Amount passed to owners.	\$55,000.00
PTE, Line 6 Ordinary Income (loss).	\$406,490,888.00
PTE, Line 7 Other income (loss).	\$598,425.00
PTE, Line 11 Allowable deductions.	\$43,332.00
PTE-A, Line 1c column 1, Average annual value of personal property.	\$1,652,345.00

New Mexico Business PATS Test Scenarios

PTE-A, Line 1d column 1, Average annual value of rented property.	\$729,654.00
PTE-A, Line 1 Property factor.	New Mexico amounts cannot be greater than everywhere amounts. Property Factor must be between 20.0000% and 40.0000%.
PTE-A, Line 2 column 1, Total compensation of employees.	\$1,179,658.00
PTE-A, Line 2 Payroll factor.	New Mexico amounts cannot be greater than everywhere amounts. Payroll Factor must be between 20.0000% and 40.0000%.
PTE-A Line 3 Column 1 Gross Receipts.	\$36,525.00
PTE-A Line 3 Sales factor.	New Mexico amounts cannot be greater than everywhere amounts. Sales Factor must be between 20.0000% and 40.0000%.
PTE-B, Line 1 Column 1 Net non-business dividends.	\$1,000,000.00
PTE-B, Line 2 Column 1 Net non-business interest.	\$50,000.00
PTE-B, Line 9 Column 2 New Mexico Income.	New Mexico amounts cannot be greater than everywhere amounts. Percentage must be between 5.0000% and 20.0000%.
RPD-41285 or 1099-Misc attachment amounts.	Must equal amount on PTE, Line 1.
RPD-41359 or 1099-Misc attachment amounts.	Must equal amount on PTE, Line 2.

Sales Worksheet:

Federal 1065, Line 1c Balance.	\$0.00
Federal 1065, Line 6 Net Gain (loss). (plus)	\$0.00
Federal 1065, Schedule K, Line 5 Interest. (plus)	\$36,525.00
Federal 1065, Schedule K, Line 7 Royalties. (plus)	\$0.00
Federal 1065, Schedule K, Line 11 Other income. (plus)	\$0.00
Total Everywhere Sales	\$36,525.00

Note: Fill out forms to match federal return

PTE Test Scenario 4 (Federal scenario 5):

Scenario Description:

This is a company which does less than 25-percent of its business in the state of New Mexico, but they do conduct business in New Mexico. They are filing an original return and should have a refund due.

Deviations:

- Interest Income from Municipal Bonds of \$200.00
- Redbird Trees has \$2,000.00 from Oil and Gas proceeds.

Required Forms:

PTE, PTE-A, and PTE-B. If supported by software: RPD-41285 (Annual Statement of Withholding of Oil and Gas Proceeds), RPD-41359 (Annual Statement of Pass-Through Entity Withholding), or 1099-Misc's for either.

Attachments:

Credit forms, associated certificates, Application for Refund Tax Withheld from Pass-Through Entities and all unsupported forms. Explicit file names are required. If the test submission includes attachments, follow the naming conventions listed in [Appendix A](#)

Requirements:

Taxpayer:	Preparer:
Name: Shoebill Unlimited	Name: John Doe
Address: 5551 Elliot Road, Salt Lake City, UT 84101	PTIN: P00000005
EIN: 00-2000005	Firm Name: Electronic Tax Filers, Inc
CRS ID Number: 02-000000-00-5	Address: 1065 Efile Drive, Anytown, NV, 89501
Type: Domestic limited partnership	Firm EIN: 69-0000098
State of organization: Utah	Phone: 555-631-1212
Date of organization: 10/01/1969	Email address: Anymail@email.com
Date began in New Mexico: 10/01/1974	
State of domicile: Utah	
NAICS code: 311500	
Activity in New Mexico: Food Manufacturer	

Officer:	Direct Deposit:
Name: Daniel Boxwood	Name: Los Alamos Bank
Title: Chief Executive Officer	Routing Number: 1199228833
Phone: 555-555-5555	Account Number: 654321
Email address: Anymail@email.com	Type: Checking
	US Refund: Yes

Additional Requirements:

Form, Line	Description		
PTE, Line 1 Tax withheld on OGP.	Redbird Trees 69-5000005 \$2,000.00		
PTE, Line 2 Tax withheld on PTE.	David Boxwood 000-40-0001 \$0.00	Joshua's Plums 00-0400002 \$100.00	Cypress Trees 00-04000003 \$500.00
PTE, Line 5 Application for Refund of PTE withholding.	\$2,600.00		
PTE, Line 6 Ordinary Income (loss).	\$12,323,506.00		
PTE, Line 7 Other income (loss).	\$3,125,908.00		
PTE, Line 8 Interest Income from Municipal Bonds.	\$200.00		
PTE, Line 18 Approved film credit	\$25,000,000.00		
PTE-A, Line 1c column 1, Average annual value of personal property.	\$23,642,929.00		

New Mexico Business PATS Test Scenarios

PTE-A, Line 1d column 1, Average annual value of rented property.	\$7,200,176.00
PTE-A, Line 1 Property factor.	New Mexico amounts cannot be greater than everywhere amounts. Property Factor must be between 0.0001% and 25.0000%.
PTE-A, Line 2 column 1, Total compensation of employees.	\$804,722.00
PTE-A, Line 2 Payroll factor.	New Mexico amounts cannot be greater than everywhere amounts. Payroll Factor must be between 0.0001% and 24.9999%.
PTE-A Line 3 Column 1 Gross Receipts.	\$49,062,642.00
PTE-A Line 3 Sales factor.	New Mexico amounts cannot be greater than everywhere amounts. Sales Factor must be between .0001% and 24.9999%.
PTE-A, Apportionment of business date.	10/31/2017
PTE-A, Effective date.	12/31/2017
PTE-A, Special method.	Manufacturers
PTE-B, Line 4 Column 1 Net non-business royalties.	\$200,000.00
PTE-B, Line 9 Column 2 New Mexico Income.	New Mexico amounts cannot be greater than everywhere amounts. Percentage must be between 50.0005% and 100.0000%.
RPD-41285 or 1099-Misc attachment amounts.	Must equal amount on PTE, Line 1.
RPD-41359 or 1099-Misc attachment amounts.	Must equal amount on PTE, Line 2.

Sales Worksheet:

Federal 1065, Line 1c Balance.	\$47,291,089.00
Federal 1065, Line 6 Net Gain (loss). (plus)	\$150,000.00
Federal 1065, Schedule K, Line 5 Interest. (plus)	\$771,604.00
Federal 1065, Schedule K, Line 7 Royalties. (plus)	\$849,949.00
Federal 1065, Schedule K, Line 11 Other income. (plus)	\$0.00
Total Everywhere Sales	\$49,062,642.00

Note: Fill out forms to match federal return

New Mexico Business PATS Test Scenarios

PTW-D Test Scenario 1:

Scenario Description:

Mead Co Properties is a Pass-Through Entity that has Oil and Gas Proceeds within the state of New Mexico. They should have a refund due.

Deviations:

This test scenario does NOT have a corresponding NACTP test or federal scenario.

Required Forms:

PTW-D.

Attachments:

Application for Refund Tax Withheld from Pass-Through Entities and all unsupported forms. Explicit file names are required. If the test submission includes attachments, follow the naming conventions listed in [Appendix A](#).

Requirements:

Taxpayer:

PTE Name: MeadCo Properties
Address: PO Box 123, Midland, TX, 79702
EIN: 00-0000010

Additional Requirements:

Form, Line	Description	
Line 1 Total New Mexico income.	\$385,000	
Line 4 Total PTW-PV and PTW-EXT.	\$19,000.00	
PTE Detail.	Name: Jed Clampett Address: PO Box 1001 Midland, TX 79702 SSN: 770-00-0001 Owner income: \$375,000 Owner with: \$18,375 Reason code: NA	Name: Granny Clampett Address: PO Box 1004 Midland, TX 79702 SSN: 770-00-0004 Owner's share: \$3,500 Owner with: \$0.00 Reason code: 1
	Name: Jethro Bodeen Address: PO Box 1002 Midland, TX 79702 SSN: 770-00-0002 Owner's share: \$2,800 Owner with: \$137.20 Reason code: NA	Name: Milburn Drysdale Address: PO Box 1005Midland, TX 79702 SSN: 770-00-0005 Owner's share: \$1,500 Owner with: \$0.00 Reason code: 7
	Name: Ely M. Clampett Address: PO Box 1003 Midland, TX 79702 SSN: 770-00-0003 Owner's share: \$2,200 Owner with: \$107.80 Reason code: NA	

New Mexico Business PATS Test Scenarios

Appendix A – Attachment Naming Conventions

Form Name	Description	Attachment Name
1099-Misc	1099-Miscellaneous	1099-Misc.pdf
RPD-41228	Film Production Tax Credit claim form	RPD41228.pdf
RPD-41228	RPD-41228 Credit Certification	41228_CreditCert.pdf
RPD-41244	Technology Jobs Tax Credit	RPD41244.pdf
RPD-41244	RPD-41244 Credit Certification	41244_CreditCert.pdf
RPD-41285	Annual Statement of Withholding of Oil and Gas Proceeds	RPD41285.pdf
RPD-41334	Advanced Energy Tax Credit	RPD41334.pdf
RPD-41334	RPD-41334 Credit Certification	41334_CreditCert.pdf
RPD-41359	Annual Statement of Pass-Through Entity Withholding	RPD41359.pdf
RPD-41373	Application for Refund of Tax Withheld from a PTE	RPD41373.pdf
RPD-41379	Net Operating Loss Carryforward Worksheet	RPD41379.pdf
RPD-41390	Foster Youth Employment Tax Credit	RPD41390.pdf
RPD-41390	RPD-41390 Credit Certificates	41390_CreditCert.pdf

Appendix B - State of New Mexico Development Resources

For income tax, general questions about the return or instructions should be directed to:

New Mexico Forms Information

Email.....nmtax.forms@state.nm.us

Technical questions from Software Developers and Transmitters should be directed to:

New Mexico MeF Technical Helpdesk

Email.....TRD-MeFinfo@State.NM.US