Form Number	Page #	Change Made	Reason For Change	Version Number	Revision Date
PIT-1	1	LINE 7, step 4; changed exemption to dependent	Consistency in exemption and dependent distinction	0.2	8/29/2018
PIT-1	1	LINE 8; added <i>Other Dependents</i> to the title of this line item and updated all language to include other dependents.	To be consistent with Form 1040 distinction between dependents and other dependents	0.2	8/29/2018
PIT-1	1	LINE 9, removed AGI line references to 1040A & 1040EZ and updated 1040 reference to line7.	Tax Cuts and Jobs Act; new Form 1040; 1040A & 1040EZ are obsolete for 2018	0.2	8/29/2018
PIT-1	1	LINE 10, updated state and local taxes reference to Schedule A line 5a.	IRS; new Form 1040 and Schedule A.	0.2	8/29/2018
PIT-1	1	LINE 12, updated federal standard & itemized deduction line reference on 1040; removed 1040 & 1040EZ reference.	IRS; Fields have been restructered and renumbered on the new Form 1040; 1040EZ obsolete for 2018	0.2	8/29/2018
PIT-1	1	LINE 13, removed exemption instructions; added reference to current tax law and informed user that the amount in this line is zero.	Tax Cuts and Jobs Act	0.2	8/29/2018
PIT-1	1	LINE 17, removed line 13 (federal exemptions) as one of the subtraction components to calculate NM taxable income.	Tax Cuts and Jobs Act	0.2	8/29/2018
PIT-1-INS	1	Column 1; updated check status of refunds.	Outdated	0.3	8/30/2018
PIT-1-INS	1	Moved "Note" to column 1; moved "Phone Contacts" and "Mailing Address" to column 2; moved "Forms and Instructions" and "Online Services" (and updated) to Column 3.	To better manage the flow of contacts and information	0.3	8/30/2018

Form Number	Page #	Change Made	Reason For Change	Version Number	Revision Date
PIT-1-INS	1	Column 3, 1st paragraph; removed redundant "Phone Contacts" paragraph.	Accuracy	0.3	8/30/2018
PIT-1-INS	3	Column 1; updated references and location for Form RPD-41348.	Accuracy	0.3	8/30/2018
PIT-1-INS	7	Column 1; updated instructions on how to get forms and form packets. Removed phone contact paragraph and referred reader to phone contacts on page 1.	Outdated/redundant	0.3	8/30/2018
PIT-1-INS	7	Column 2; Removed employee contact phone number.	Reference to webpage provides sufficient info.	0.3	8/30/2018
PIT-1-INS	8	Column 1, paragraph 6-7 updated "Paying Your Taxes" info and credit card info to be more general.	The Department changed credit card vendors.	0.3	8/30/2018
PIT-1-INS	8	Column 2, updated information under IMPORTANT regarding IRS partner software companies.	Outdated	0.3	8/30/2018
PIT-1-INS	8	Shifted REQUIRED FORMS AND ATTACHMENTS section to page 8.	Formatting	0.3	8/30/2018
PIT-1-INS	8	Column 1; updated filing info under PIT-1 REQUIRED section.	Outdated	0.3	8/30/2018
PIT-1-INS	8	Column 1-2 , updated all references to exemptions under PIT-S instructions; removed redundant IMPORTANT paragraph.	Tax Cuts and Jobs Act	0.3	8/30/2018
PIT-1-INS	8	PIT-S Added <i>Other Dependents</i> to the title of this form and updated all language to include other dependents.	To be consistent with Form 1040 distinction between dependents and other dependents	0.3	8/30/2018
PIT-1-INS	9	Removed text box at the top of page 9.	Redundant	0.3	8/30/2018

Form Number	Page #	Change Made	Reason For Change	Version Number	Revision Date
PIT-1-INS	9	Moved "Attachments Required to Claim PIT-RC Rebates and Credits" table to page 9 from page 12. Updated table reference in column 3.	To flow with PIT-RC instructions in Column 3 on page 9	0.3	8/30/2018
PIT-1-INS	9	Column 2, added "Schedule 1" to 1040 reference.	IRS; Federal AGI income component has been moved to new Form 1040 Schedule 1.	0.3	8/30/2018
PIT-1-INS	10	Moved "Attachments Required to Claim PIT-CR Business-Related Tax Credits" table to page 10 from page 13 and added the new FYETC to the credit table.	To flow with PIT-CR instructions beginning on page 11. New credit for 2018	0.3	8/30/2018
PIT-1-INS	11	Updated business related credit information for 24 credits and page reference to the PIT-CR table.	New credit for 2018.	0.3	8/30/2018
PIT-1-INS	11	Column 1, updated location of vouchers on public website.	Accuracy	0.3	8/30/2018
PIT-1-INS	11	Removed "For Extension of Time to File" section. Combined some of text into the main "Extension of Time to File" on page 14.	Redundant	0.3	8/30/2018
PIT-1-INS	12	Column 1, paragraph 2; removed page 1 & 2 references to Form 1040; added page 28 reference for Taxes paid to another state worksheet.	Does not apply to new Form 1040; clarity	0.3	8/30/2018
PIT-1-INS	13	"WHEN AND WHERE TO FILE AND PAY" section shifted to page 13 from page 14. Updated due dates throughout section.	Instructions layout shifted.	0.3	8/30/2018
PIT-1-INS	13	Column 2, updated HOW TO PAY info, referred reader to page 8 "Paying Your Taxes". Removed redundant E-Check, Credit Card and Paying with check paragraphs.	Outdated, redundant.	0.3	8/30/2018

Page 3 of 5

Form Number	Page #	Change Made	Reason For Change	Version Number	Revision Date
PIT-1-INS	14	Updated "Extension of Time to File" section in columns 1,2,&3.	Combined language from the deleted & redundant extension section that was on page 11	0.3	8/30/2018
PIT-1-INS	14	"INTEREST AND PENALTIES" section shifted to page 14 from page 15.	Instructions layout shifted.	0.3	8/30/2018
PIT-1-INS	14	Column 1, paragraph 4 under INTEREST; updated IRC rate info; added P&I web page link.	This rate can change every quarter of 2019.	0.3	8/30/2018
PIT-1-INS	20	Line 5; updated exemption references in Examples 1, 2 and 3; updated year in Date of Birth example.	Tax Cuts and Jobs Act; Exemption deduction suspended until 2025.	0.3	8/30/2018
PIT-1-INS	20	LINE 5 instructions; removed examples for line 5. Added new Worksheet for Computing the Amount on Line 5 of the PIT-1 Return.	Per ACD/RPD/ITD	0.3	8/30/2018
PIT-1-INS	21	LINE 8 instructions; added <i>Other Dependents</i> to the title of this line item and updated all language to include other dependents.	To be consistent with Form 1040 distinction between dependents and other dependents	0.3	8/30/2018
PIT-1-INS	21	Column 3, 1st paragraph; updated child birthdate example.	Outdated	0.3	8/30/2018
PIT-1-INS	21	LINE 9 instructions, removed table of AGI references to 1040 pages 1&2, 1040A & 1040EZ.	Tax Cuts and Jobs Act	0.3	8/30/2018
PIT-1-INS	22	LINE 10 instructions, updated state and local taxes reference to Schedule A line 5a.	IRS; Fields have been restructered and renumbered on the new Form 1040 and Schedule A.	0.3	8/30/2018
PIT-1-INS	22	Worksheet for Line 10, updated Lines 1, 2, 3, and 6 references to lines on Schedule A.	IRS; Fields have been restructered and renumbered on the new Form 1040 and Schedule A.	0.3	8/30/2018

Form Number	Page #	Change Made	Reason For Change	Version Number	Revision Date
PIT-1-INS	22	LINE 12 instructions, updated federal standard & itemized deduction line reference on 1040; removed paragraph referencing exemptions on Form 1040EZ.	IRS; Fields have been restructered and renumbered on the new Form 1040; 1040EZ obsolete for 2018.	0.3	8/30/2018
PIT-1-INS	22	LINE 13 instructions, removed exemption instructions; added reference to current tax law and informed user that the amount in this line is zero.	Tax Cuts and Jobs Act	0.3	8/30/2018
PIT-1-INS	22	LINE 13 instructions; added "amount".	To clarify between dollar amount and exemption total.	0.3	8/30/2018
PIT-1-INS	24	Column 3, bullet 2, added Schedule 1 to Form 1040 reference.	IRS; Federal AGI income component has been moved to new Form 1040 Schedule 1	0.3	8/30/2018
PIT-1-INS	26	LINE 17 instructions, removed line 13 (federal exemptions) as one of the subtraction components to calculate NM taxable income.	Tax Cuts and Jobs Act	0.3	8/30/2018
PIT-1-INS	26	Worksheet for Calc. Tax on Lump-Sum Dist., Lines 5-6 added asterisk and reference to tax rate tables on page 1T of PIT-1 Ins.	Clarity	0.3	8/30/2018
PIT-1-INS	29	LINES 25 and 25a, removed 1040A & 1040EZ references from paragraphs 5&7; added EIC line 17a reference to paragraph 5.	IRS; Fields have been restructered and renumbered on the new Form 1040; 1040EZ obsolete for 2018	0.3	8/30/2018
PIT-1-INS	31	Column 2, updated "Interest Changes Quarterly" paragraph and added P&I web page link.	Outdated	0.3	8/30/2018
PIT-1-INS	35	Filing Checklist, updated state issued DL or ID requirement to clarify this line must be provided or write "NONE". Must not be left blank.	Clarity	0.3	8/30/2018

## **2018 PIT-EZ Instructions DRAFT CHANGE LOG - SWD**

Form Number	Page #	Change Made	Reason For Change	Version Number	Revision Date
PIT-EZ-INS	1EZ	Column 3, updated year in date of birth example	Outdated	0.2	8/29/2018
PIT-EZ-INS	2EZ	Column 3, 3rd paragraph; updated child birthdate example;	Outdated	0.2	8/29/2018
PIT-EZ-INS	2EZ	LINE 9 instructions, removed table of AGI references to 1040 pages 1&2, 1040A &	Tax Cuts and Jobs Act	0.2	8/29/2018
PIT-EZ-INS	2EZ	LINE 10 instructions, updated state and local taxes reference to Schedule A line 5a	IRS; Fields have been restructered and renumbered on the new Form 1040 and Schedule A.	0.2	8/29/2018
PIT-EZ-INS	3EZ	LINE 12 instructions, updated federal standard & itemized deduction line reference on 1040; removed paragraph referencing exemptions on Form 1040EZ	IRS; Fields have been restructered and renumbered on the new Form 1040; 1040EZ obsolete for 2018	0.2	8/29/2018
PIT-EZ-INS	3EZ	LINE 13 instructions, removed exemption instructions; added reference to current tax law and informed user that the amount in this line is zero.	Tax Cuts and Jobs Act	0.2	8/29/2018
PIT-EZ-INS	3EZ	LINE 17, removed line 13 (federal exemptions) as one of the subtraction components to calculate NM taxable income.	Tax Cuts and Jobs Act	0.2	8/29/2018
PIT-EZ-INS	3EZ	Column 3, last bullet, added Schedule 1 to Form 1040 reference.	IRS; Federal AGI income component has been moved to new Form 1040	0.2	8/29/2018
PIT-EZ-INS	4EZ	LINE 21, added Foster Youth Employment Tax Credit	Legislation 2018 SB-231	0.2	8/29/2018
PIT-EZ-INS	5EZ	LINES 25 and 25a, removed 1040A & 1040EZ references from paragraphs 5&7; added EIC line 17a reference to paragraph 5.	IRS; Fields have been restructered and renumbered on the new Form 1040; 1040EZ obsolete for 2018	0.2	8/29/2018
PIT-EZ-INS	7EZ	Column 3, updated "Filing and Paying Online" credit card info to be more general.	The Department changed credit card vendors.	0.2	8/29/2018

## 2018 PIT-EZ Instructions DRAFT CHANGE LOG - SWD

Form Number	Page #	Change Made		Reason For Change	Version Number	Revision Date
PIT-EZ-INS		Updated Sign and Date section; updated state issued DL or ID requirement to clarify this line must be provided or write "NONE". Must not	Clarity		0.2	8/29/2018

Form Number	Page #	Change Made	Reason For Change	Version Number	Revision Date
PIT-S		Added <i>Other Dependents</i> to the title of this form and updated all language to include other dependents.	To be consistent with Form 1040 distinction between dependents and other dependents	0.2	8/29/2018

Form Number	Page #	Change Made	Reason For Change	Version Number	Revision Date
PIT-ADJ	1	Line 21; added "Schedule 1" to line instructions.	IRS; Federal AGI income component has been moved to new Form 1040	0.1	8/1/2018
PIT-ADJ-INS	1A	Column 3; added "Schedule 1" to Line 20 taxable refund, etc., instructions.	IRS; Federal AGI income component has been moved to new Form 1040	0.2	8/29/2018
PIT-ADJ-INS	2A	Column 1; removed "1040 A" reference.	IRS; form obsolete for 2018.	0.2	8/29/2018
PIT-ADJ-INS	2A	Column 1; added "Schedule 1" to Line 2, Federal NOL carryover, instructions.	IRS; Federal AGI income component has been moved to new Form 1040 Schedule 1.	0.2	8/29/2018
PIT-ADJ-INS	3A	Worksheet, Line 2 & Line 6 instructions; changed from "line 40" to "line 8".	IRS; Itemized and standard deductions field has been moved and renumbered on the new Form 1040.	0.2	8/29/2018
PIT-ADJ-INS	3A	Worksheet, Line 3 instructions; updated Schedule A line references.	IRS; Schedule A has been reformatted and sum column has been renumbered.	0.2	8/29/2018
PIT-ADJ-INS	5A	Column 1; corrected name of the bulletin and added link and location on public website.	Accuracy	0.2	8/29/2018
PIT-ADJ-INS	5A	Column 1; added statement that a taxpayer may not claim both the centerian exemption and the 65 and older or blind deduction.	Per ITD; to be consistent with Bulletin B-300.3	0.2	8/29/2018
PIT-ADJ-INS	6A	Column 2; added page number to reference medical expenses in PIT-1 instructions.	Clarify instructions	0.2	8/29/2018
PIT-ADJ-INS	7A	Column 1; added "Schedule 1" to all Form 1040 references regarding taxable refunds,	IRS; Federal AGI income component has been moved to new Form 1040	0.2	8/29/2018

Form Number	Page #	Change Made	Reason For Change	Version Number	Revision Date
PIT-RC	1	Section I; swapped Section IV and Section V information.	To flow with how the sections appear in the form.	0.2	8/29/2018
PIT-RC	2	Line 21; removed "1040 A" and added "Schedule 3".	IRS; Federal nonrefundable credit component has been moved to new Form 1040 Schedule 3.	0.2	8/29/2018
PIT-RC-INS	1RC	Column 2 under NOTE; removed references to 1040A and 1040 EZ instructions.	IRS; forms obsolete for 2018.	0.2	8/29/2018
PIT-RC-INS	9RC	Column 1; corrected name of the brochure and updated link and location on public website.	Accuracy	0.2	8/29/2018
PIT-RC-INS	11RC	Added <i>Child Day Care Credit Worksheet Rev.</i> 07/20/2018 and removed 2017 version.	Annual update	0.1	7/20/2018
PIT-RC-INS	12RC	PIT-CG New Mexico Caregiver's Statement Rev.09/13/2016 does not require content revision.	No changes	-	9/13/2016

Form Number	Page #	Change Made	Reason For Change	Version Number	Revision Date
PIT-B	1	Line 10; added "Schedule 1" and removed references to 1040A.	IRS; Federal adjustments to income components have been moved to new Form 1040 Schedule 1; 1040A obsolete for 2018	0.1	8/1/2018
PIT-B-INS	3B	Column 1, 1st paragraph; updated references and location of Form RPD-41348	Accuracy	0.2	8/29/2018
PIT-B-INS	4B	Line 1 instructions; added page 27 reference to PIT-1, Line 20 instructions (taxes paid to another state). Under column 1, removed references to 1040A and 1040EZ. Added line 1 reference to 1040.	Clarify instructions; 1040A and 1040EZ obsolete for 2018	0.2	8/29/2018
PIT-B-INS	5B	Line 2 instructions; updated taxable interest and dividend line locations on 1040 and removed references to 1040A and 1040EZ; added page 27 reference to PIT-1, Line 20 (taxes paid to another state) instructions.	Clarify instructions; 1040A and 1040EZ obsolete for 2018	0.2	8/29/2018
PIT-B-INS	5B	Line 3, instructions; updated pension, annuity, social security and lump-sum distribution line locations on 1040 and schedules; added page 27 reference to PIT-1, Line 20 (taxes paid to another state) instructions.	Clarify instructions	0.2	8/29/2018
PIT-B-INS	6B	Line 5 instructions; added "Schedule 1" and removed references to 1040A.	IRS; Federal adjustments to income components have been moved to new Form 1040 Schedule 1; 1040A obsolete for 2018	0.2	8/29/2018
PIT-B-INS	7B	Line 7 instructions; added "Schedule 1" and removed references to 1040A and 1040EZ; added page 28 reference to PIT-1, Line 20 (taxes paid to another state) instructions.	IRS; Federal adjustments to income components have been moved to new Form 1040 Schedule 1; 1040A and 1040 EZ obsolete for 2018	0.2	8/29/2018

Form Number	Page #	Change Made	Reason For Change	Version Number	Revision Date
PIT-B-INS	7B	LINE 8 instructions; updated language to refer to single weighted sales factor since this phase-in is now complete.	T. Smith	0.2	8/29/2018
PIT-B-INS	8B	Line 10 instructions; added "Schedule 1" and removed references to 1040A.	IRS; Federal adjustments to income components have been moved to new Form 1040 Schedule 1; 1040A obsolete for 2018	0.2	8/29/2018
PIT-B-INS	9В	Updated language for Exclusions 1, 2 and 3; Eliminated Single-Weighted Sales Factor For Electing Manufacturers table and table references.	Per T. Smyth & CIT Audit; for consistency within exclusions and apportionment instructions in other tax programs.	0.2	8/29/2018
PIT-B-INS	9B	Added Line 5 Apportionment percentage calculation instructions	Per GenTax; indicate to pull info from column items not line items; clarify that this is not a business rule; although property and payroll factor is not used in the average calculation, this information still needs to be provided.	0.2	8/29/2018
PIT-B-INS	11B	Column 2; removed the 1st paragraph under numbered items and the "Sales Factor section" within Line 5 Apportionment Percentage instructions.	Statute (see p. 309 2017 reg book: 7-4-10-B5) 5th and final phase-in year.	0.2	8/29/2018

## 2018 PIT-CR FORM DRAFT CHANGE LOG

Form Number	Page #	Change Made	Reason For Change	Version Number	Revision Date
PIT-CR	1	Added new code and credit, Code F02 Foster youth employment corporate income tax credit	Legislation 2018 SB-231	0.1	8/1/2018
PIT-CR-INS	1CR	Column 1; Updated credit amount in 1st paragraph.	There are now 24 credits	0.1	8/1/2018
PIT-CR-INS	5CR	Column 1, added new code and credit, Code F02 Foster youth employment personal income tax credit	Legislation 2018 SB-231	0.1	8/1/2018

## 2018 PIT-D FORM DRAFT CHANGE LOG

Form Number	Page #	Change Made	Reason For Change	Version Number	Revision Date
PIT-D	1	Moved PIT-D Instructions reference line to the 2nd paragraph.	Make room for new line item NM Housing Trust Fund.	0.1	8/1/2018
PIT-D	1	Line 1; moved up 2 rows from gridline 21 to 19.	Make room for new line item NM Housing Trust Fund.	0.1	8/1/2018
PIT-D	1	Line 2; changed line item name to NEW MEXICO HOUSING TRUST FUND Contribution Shifted SHARE WITH WILDLIFE Contribution down to line 3 and renumbered all following line items and references thereafter.	Legislation 2018 HB-140	0.1	8/1/2018
PIT-D	1	Line 7; removed the reference that national guard members have to be activated for overseas service.	Legislation 2018 HB-47	0.1	8/1/2018
PIT-D	1	Line 11; moved MFJ contribution reference line up; added new political party, Constitution Party of New Mexico	NMSA Chapter 1, Article 7; to add new qualified minor political party in NM	0.1	8/1/2018
PIT-D-INS	1D	Line 2 instructions; changed name to NEW MEXICO HOUSING TRUST FUND Contribution; added new information and contacts for the fund. Shifted SHARE WITH WILDLIFE Contribution down to line 3 and renumbered all following line items and references thereafter.	Legislation 2018 HB-140	0.1	8/1/2018
PIT-D-INS	1D	Line 7 instructions; removed the reference that national guard members had to be activated for overseas service; added statement that there is no overseas requirement for members and their familes	Legislation 2018 HB-47	0.1	8/1/2018

## 2018 PIT-D FORM DRAFT CHANGE LOG

Form Number	Page #	Change Made	Reason For Change	Version Number	Revision Date
PIT-D-INS		Lines 11a and 11b; changed political party numbering to "1 to 6".	NMSA Chapter 1, Article 7; to add new qualified minor political party in NM	0.1	8/1/2018

# 2018 PIT Vouchers DRAFT Change Log: PIT-ES, PIT-EXT, and PIT-PV - SWD

Form Number	Page #	Change Made	Reason For Change	Version Number	Revision Date
PIT-ES	1	1st paragraph, updated payment location info in TAP and added general credit card info; updated quarter date on voucher.	To coincide with TAP layout; annual update	0.1	8/1/2018
PIT-ES-INS	1ES	Updated estimated payment dates for calendar-year taxpayers.	Annual update	0.1	8/1/2018
PIT-ES-INS	2ES	Column 2, paragraph 5; removed 4% quarterly interest rate language. Added P&I web page link.	This rate can change every quarter of 2019.	0.1	8/1/2018
PIT-ES-INS	3ES	Column 1, paragraph 1; updated FYI info and link/location on public website; paragraph 3, updated payment location info in TAP; paragraph 4, added general credit card info.	Accuracy.	0.1	8/1/2018
PIT-ES-INS	3ES	Column 2, paragraph 6, updated tax year references and removed redundant	Annual updates.	0.1	8/1/2018
PIT-ES-INS	3ES	Removed text box regarding making a payment online.	Outdated	0.1	8/1/2018
PIT-EXT	1	Added P&I web page link and updated payment location info in TAP	Outdated	0.1	8/1/2018
PIT-EXT	2	Updated RPD-41096 (App for Extension) location on public website	Accuracy.	0.1	8/1/2018
PIT-PV	1	1st paragraph; added general credit card info and updated payment location info in TAP.	Outdated	0.1	8/1/2018

Form Number	Page #	Change Made	Reason For Change	Version Number	Revision Date
PIT-X	1	LINE 8; added <i>Other Dependents</i> to the title of this line item and updated all language to include other dependents; LINE 13 added <i>Federal amounts</i> .	To be consistent with Form 1040 distinction between dependents and other dependents	0.2	8/29/2018
PIT-X	1	LINE 9, removed AGI line references to 1040A & 1040EZ and updated 1040 reference to line7	Tax Cuts and Jobs Act; new Form 1040; 1040A & 1040EZ are obsolete for 2018.	0.2	8/29/2018
PIT-X	1	LINE 10, updated state and local taxes reference to Schedule A line 5a	IRS; Fields have been restructered and renumbered on the new Form 1040 and Schedule A.	0.2	8/29/2018
PIT-X	1	LINE 12, updated federal standard & itemized deduction line reference on 1040; removed 1040 & 1040EZ reference	IRS; Fields have been restructered and renumbered on the new Form 1040; 1040EZ obsolete for 2018	0.2	8/29/2018
PIT-X	1	LINE 13, removed exemption instructions; added reference to current tax law and informed user that the amount in this line is	Tax Cuts and Jobs Act	0.2	8/29/2018
PIT-X	1	LINE 17, removed line 13 (federal exemptions) as one of the subtraction components to calculate NM taxable income.	Tax Cuts and Jobs Act	0.2	8/29/2018
PIT-X-INS	3X	Column1, Sign and Date section; updated state issued DL or ID requirement to clarify this line must be provided or write "NONE". Must not be left blank; Column 2, added general credit card info.	Clarity	0.2	8/29/2018
PIT-X-INS	4X	Updated DL/ID requirements in checklist.	Clarity	0.2	8/29/2018