2018 PIT-B
NEW MEXICO ALLOCATION AND APPORTIONMENT
OF INCOME SCHEDULE

Version Code   9

FINAL 1.0
10/28/2018

Print your name (first, middle, last)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

YOUR SOCIAL SECURITY NUMBER

999-99-9999

Taxpayers who allocate and apportion income from both inside and outside the State of New Mexico must complete this schedule. Please refer to the instructions when completing this schedule. Include the Schedule PIT-B with your personal income tax return, Form PIT-1.

For first-year and part-year resident taxpayers, enter the period of residency.   A. From MM/DD/CCYY   B. through MM/DD/CCYY

If your spouse's residency period is different, enter the period of residency for your spouse. If additional periods of residency apply, write them in the space below this line.   C. From MM/DD/CCYY   D. through MM/DD/CCYY

If the taxpayer or spouse is a military servicemember's spouse qualifying for relief under the Military Spouse Residency Relief Act, is not a resident of New Mexico, and is allocating income from services performed in New Mexico to their state of residence, mark the appropriate box.

Taxpayer   Spouse

E. [X]   F. [X]

> **NOTE:** Resident taxpayers including persons physically present **185** days or more in New Mexico must allocate all income and deductions on lines **1, 2, 3,** and **7** in full to New Mexico.

ALLOCATION OF NONBUSINESS INCOME

	Column 1 Total Federal Income	Column 2 New Mexico Income
1. Wages, salaries, tips, etc. If non-resident military personnel, see PIT-B instructions.	1 999,999,999	999,999,999
1a. If you used Form **PIT-110** to calculate line 1, Column 2, mark this box .... 1a [X]		
2. Interest and dividends. Include difference from Schedule PIT-ADJ, line 1 minus line 6.	2 999,999,999	999,999,999
3. Pensions, annuities, social security, and lump-sum distributions	3 999,999,999	999,999,999
4. Rents and royalties	4 999,999,999	999,999,999
5. Gains or losses from the sale or exchange of property	5 999,999,999	999,999,999
6. Income or losses from pass-through entities	6 999,999,999	999,999,999
7. All other income not included in lines 1 through 6 and line 8	7 999,999,999	999,999,999

APPORTIONMENT OF BUSINESS AND FARM INCOME (For line 8. If none, go to line 9.)

	Column 1	Column 2
8. Business and farm income. To determine the amount for Column 2, complete worksheet PIT-B, page 2. See the instructions	8 999,999,999	999,999,999
9. **ADD** lines 1 through 8 and enter the amount here	9 999,999,999	999,999,999
10. Federal adjustments to income. In Column 1, enter the figure from federal Form 1040, Schedule 1, line 36. For Column 2, see the PIT-B instructions	10 999,999,999	999,999,999
11. Total income. Line 9 minus line 10. **Column 1 must be equal to or greater than Federal Adjusted Gross Income (Form PIT-1, line 9)** If non-resident military personnel, see the PIT-B instructions.	11 999,999,999	999,999,999

12. **DIVIDE** the amount on line 11, Column 2 by the amount on line 11, Column 1, showing 4 decimal places. (Cannot be less than zero. If greater than 1, enter 100.0000.)   12   999.9999 %

13. Using the tax rate tables, find the tax applicable to PIT-1, line 17. If an amount for tax on lump-sum distributions is shown on PIT-1, line 19, add it to the tax and enter the result here   13   999,999,999

14. **MULTIPLY** line 12 by line 13. Enter the amount here and on PIT-1, line 18, and then in the box on PIT-1, line 18a, mark **B** to indicate the tax came from PIT-B   14   999,999,999

2018 PIT-B (page 2)
**NEW MEXICO ALLOCATION AND APPORTIONMENT
OF INCOME SCHEDULE**

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YOUR SOCIAL SECURITY NUMBER	BUSINESS NAME	BUSINESS TAX IDENTIFICATION NUMBER
999-99-9999	G. XXXXXXXXXXXXXXXXXXXXXXXXX	H. FEIN 99-9999999
		I. CRS 99-999999-999

WORKSHEET FOR APPORTIONMENT OF BUSINESS AND FARM INCOME
Complete a worksheet for each business or farm.
See worksheet instructions for definitions relating to the apportionment factors below.

		Column 1 Total Everywhere	Column 2 New Mexico	Column 3 Factor
1.	**PROPERTY FACTOR**			
a.	Average value of real and tangible personal property owned or rented by the taxpayer and used during the tax period..........	1a 999,999,999	999,999,999	
b.	**DIVIDE** Column 2 by Column 1, showing 4 decimal places..........			1b 999.9999 %
2.	**PAYROLL FACTOR**			
a.	Compensation paid by taxpayer..........	2a 999,999,999	999,999,999	
b.	**DIVIDE** Column 2 by Column 1, showing 4 decimal places..........			2b 999.9999 %
3.	**SALES FACTOR**			
a.	Total sales, excluding non-business income..........	3a 999,999,999	999,999,999	
b.	**DIVIDE** Column 2 by Column 1, showing 4 decimal places..........			3b 999.9999 %
4.	Total of lines 1b, 2b, and 3b..........			4 999.9999 %
a.	Count of factors..........	4a 999		
5.	**DIVIDE** line 4 by the number of factors entered in line 4a, showing 4 decimal places..........			5 999.9999 %

MULTIPLY the line 8, Column 1 amount on PIT-B, page 1 by the decimal amount on line 5 of this worksheet. Enter the result on PIT-B, page 1, line 8, Column 2. If you have more than one business or farm, complete a worksheet for each business or farm, calculate the result for each business or farm, and enter the sum of the results on PIT-B, line 8, Column 2. Attach a worksheet for each business or farm to your PIT-1 and PIT-B.

Have you changed your reporting of any class or type of allocated or apportioned income from the way it was reported in a prior taxable year?   [X] Yes [X] No

This entity submitted written notification of its election to use one of the special methods of apportionment of business income for tax year ending _MM/DD/CCYY_. The effective date of the election is _MM/DD/CCYY_. See instructions.
J.   Month/Day/Year   K.   Month/Day/Year

Mark the box indicating the special method elected.   [X] Manufacturers   [X] Headquarters Operation