### 2018 S-Corp New Mexico Sub-Chapter S 2018 S-Corp Corporate Income and Franchise Tax Return BARCODE SHOULD READ \*185069999\* where the last four digits are replaced with your vendor code. Mailing address (number and street name) Postal/ZIP code State 9999 XXXXXXXXXXXX 3a CHECK ONE: Foreign province and/or state If foreign address, enter country 3b XXXXXXXXXXXX Amended Original Return New Mexico CRS Identification No. NAICS Code (Required) FEIN (Required) 99-9999999 09-999999-009 9999999 Fiscal (or Short-Year) Tax Year Ends Fiscal (or Short-Year) Tax Year Starts Extended Due Date DEPARTMENT USE ONLY MM DD MM DD MM Date of organization MM/DD/CCYY Α Date business began in New Mexico MM/DD/CCYY Date terminated in New Mexico MM/DD/CCYY C Name and address of registered agent in New Mexico Ε. F. If your business activities were immune from New Mexico corporate income tax under P.L. 86-272 for the 2018 tax year, mark this box. You must also complete and attach Schedule S-Corp-A. 999,999,999,999 Income taxable to corporation. (S-Corp-C, line 4, column 1) See instructions..... 999,999,999,999 2 Tax on amount on line 1. See the Tax Rate Table on page 10 in the instructions..... 999.9999% 3 3. New Mexico percentage. Enter 100% or the percentage from S-Corp-C, line 5..... 999,999,999,999 New Mexico income tax. Multiply line 2 by line 3..... 4 4 99<mark>9,999,999,</mark>999 5 5 Total tax credits applied against income tax liability on line 4 (from S-Corp-CR, line A). Attach S-Corp-CR ... 999,999,999,999 6 New Mexico income tax less tax credits. Subtract line 5 from line 4. Cannot be a negative number...... 6. 999,999,999,999 Franchise tax. \$50 per S corporation or entity taxed as S corporation..... 7. 999,999,999,999 8 8. Total income and franchise tax. Add lines 6 and 7..... 999,999,999,999 Amended returns only. Enter 2018 refunds received and overpayments applied to 2019..... 9 9 999,999,999,999 Subtotal. Add lines 8 and 9... 10 10. 999,999,999,999 Total payments: X Extension Estimated Applied from prior year..... 11 11 999,999,999,999 12 12. New Mexico income tax withheld from oil and gas proceeds. Attach 1099-MISC, RPD-41285 ...... 999,999,999,999 13 New Mexico income tax withheld from pass-through entities. Attach 1099-MISC, RPD-41359 ..... 999,999,999,999 Amount from lines 12 and 13 passed to owners (reported on RPD-41367)..... 14 14. 999,999,999,999 15. Total payments and tax withheld. Subtract line 14 from the sum of lines 11 through 13........ 15 999,999,999,999 16 16. Tax due. If line 10 is greater than line 15, enter the difference...... 999,999,999,999 Penalty. See Instructions 17 17. 999,999,999,999 18 18 Interest. See Instructions..... 999,999,999,999 19 19. Total amount due. Add lines 16, 17, and 18..... 999,999,999,999 20. Overpayment. If line 15 is greater than line 10, enter the difference..... 20 999,999,999,999 20a. Amount of overpayment to apply to 2019 income tax liability. Cannot be more than line 20...... 20a 999,999,999,999 20b 20b. Amount of overpayment to refund. Subtract line 20a from line 20...... 21. Total portion of tax credits to refund. 99, 999, 999 999 (from S-Corp-CR, line B). Attach S-Corp-CR 99. 999 999 22. Total refund of overpaid tax and refundable credit due to you. Add lines 20b and 21...... 4. REQUIRED: WILL THIS REFUND GO TO OF Refund Express!! Have your refund directly deposited. See instructions and fill in 1, 2, 3, and 4. THROUGH AN ACCOUNT LOCATED OUTSIDE THE UNITED STATES? If yes, you may not use this Savings 999999999 RE3 3. Type: Checking refund delivery option. See instructions. RE1 1. Routing number: Enter X. Enter X RE2 2. Account number: 99999999999999 ΝO **Taxpayer's Signature** Paid Preparer's Use Only I declare that 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. Declaration of preparer Signature of preparer if other than employee of the taxpayer Date (other than taxpayer or an employee of the taxpayer) is based on all information of which preparer has any knowledge. Print preparer's name Signature of officer, member, or partner P2 NM CRS Identification number 09-999999-009 (999)999-999999-999999 X99999999 Contact phone number P4 Preparer's PTIN

(999)999-9999

P5 Preparer's phone number

# 2018 S-Corp-1 Income Taxable To Owners

99-9999999

2018 S-Corp-1A
BARCODE SHOULD READ \*185079999\* where the last four digits are replaced with your vendor code.

<b>CA</b> 1.	CALCULATION OF NET INCOME TAXABLE TO OWNERS  1. Ordinary income (loss) from federal Form 1120S, Schedule K									
2.	Other income (loss) from federal Form 1120S, Schedule K						, 9	99,999,999		
3.	Interest income from municipal bonds, excluding New Mexico bonds						<b>,</b> 9	99,999,999		
4.	Subtotal of lines 1 through 3							99,999,999		
5.	Interest from U.S. government obligations or federally-taxed New Mexico bonds							99,999,999		
6.	Allowable deductions from Schedule K							99,999,999		
7.	Allocated income (from S-Corp-B, line 8, column 1)						, 9	99,999,999		
8.	Apportionable income. Subtract lines 5, 6, an	d 7 fi	om line 4		8	999	<b>,</b> 9	99,999,999		
9.	Average percentage (from S-Corp-A, line 5)						9	999.9999 %		
10.	New Mexico apportionable income. Multip	ly lin	e 8 by line 9		10	999	, 9	99,999,999		
11.	. New Mexico allocated income (from S-Corp-B, line 9, column 2)						11 999,999,999,999			
12.	2. New Mexico taxable income. Add lines 10 and 11						<b>,</b> 9	99,999,999		
2018 S-Corp-A New Mexico Apportionment Factors										
						ımn 2 ew Mexico		Percent Inside New Mexico		
	OPERTY FACTOR verage annual value of inventory	1a	999,999,999,999	999,999	. 999	. 99	9	Calculate each		
	verage annual value of real property			999,999,				percentage to four		
	verage annual value of personal property			999,999	,999	,99	9	decimal places; for		
F	ented property. Multiply annual rental value by 8	. 1d	, , ,	999,999				example, 22.5431%.		
Т	otal property	. 1e	999,999,999,999	999,999,	,999	<b>,</b> 99	9			
	Property factor. Divide Total property column 2	by co	olumn 1 and then multiply by 100				1	999.9999%		
PA	YROLL FACTOR Total compensation of employees	. 2a	999,999,999,999	999,999	, 999	,99	9			
2.	Payroll factor. Divide column 2 by column 1 and	ther	multiply by 100			+	2	999.9999%		
SA	LES FACTOR Gross receipts	. 3a	999,999,999,999	999,999	,999	, 99	9			
3. Sales factor. Divide column 2 by column 1 and then multiply by 100										
4. Sum of factor percentages. Add lines 1, 2, and 3 = 4 999.9999 % 4a. Count of factors. Enter the total count of all factors used										
<b>5. Average Percentage.</b> Divide line 4 by the count of factors used to calculate line 4, and then enter on S-Corp-1, line,9										
A. This entity submitted written notification of its election to use one of the special methods of apportionment of business income for tax year ending $\frac{\text{MM}/\text{DD}/\text{CCYY}}{\text{h Month/Day/Year}}$ . The effective date of the election is $\frac{\text{MM}/\text{DD}/\text{CCYY}}{\text{i Month/Day/Year}}$ . See instructions.										
	ioi lax year enully The e	mect	ive date of the election is	nth/Day/Voor	oee in	อน UC(l	UHS.			
	h Month/Day/Year  . Mark the box indicating the special method electe			Headquarters						

## **2018 S-Corp-B**Allocated Non-Business Income Taxable To Owners

2018 S-Corp-BC
BARCODE SHOULD READ \*185089999\* where the last four digits are replaced with your vendor code.

Version code 9						
99-9999999	1 1 0					
FINA	Column 1 Column 2 Total Income Everywhere New Mexico Income					
Net non-business dividends	1 999,999,999,999 999,999,999,999					
2. Net non-business interest	2 999,999,999,999 999,999,999,999					
3. Net non-business rents (loss)	3 999,999,999,999 999,999,999,999					
4. Net non-business royalties	4 999,999,999,999 999,999,999,999					
5. Net non-business profit on sale of assets (loss)	5 999,999,999,999 999,999,999,999					
6. Net non-business partnership income (loss)	6 999,999,999,999 999,999,999,999					
7. Other net non-business income (loss)	7 999,999,999,999 999,999,999,999					
8. Total allocated income. Add Column 1, lines 1 through 7,						
and enter on S-Corp-1, line 7	8 999,999,999,999					
9. Total New Mexico allocated income. Add Column 2,						
lines 1 through 7, and enter on S-Corp-1, line 11	999,999,999,999					

### 2018 S-Corp-C Allocated And Apportioned Income Taxed To S Corporations

If you are an S corporation with federal taxable income, complete this section.

1.	Capital gains Net capital gains (from Schedule D of federal Form 1120S)	Column 1 Total Income Everywhere	Column 2 New Mexico Income		
	See instructions for allocation rules	1 999,999,999,999	999,999,999,999		
2.	Passive income Excess net passive income (from federal worksheet in the 1120S				
	instructions for excess net passive income)	2 999,999,999,999	999,999,999,999		
3.	Net recognized built-in gain (from Schedule D,				
	federal Form 1120S)	3 999,999,999,999	999,999,999,999		
4.	Total. Add lines 1, 2, and 3	4 999,999,999,999	999,999,999,999		
5.	New Mexico percentage. Divide line 4, column 2 by line 4, column 1, and then multiply by 100. Enter on Form S-Corp, line 3		5 999.9999%		