### 2022 FID-1 NEW MEXICO FIDUCIARY INCOME TAX RETURN

VendorProductVersion99999999

2022 FID-1, PAGE 1 BARCODE SHOULD READ \*228089999\* where the last four digits are replaced with your vendor code.

Mail the original return and tax due to the New Mexico Taxation and Revenue Department, P.O. Box 25127, Santa Fe, NM 87504-5127, on or before April 15, 2023. You must pay tax due in full. For fiscal year estates and trusts, you must file the return on or before the 15th day of the fourth month following the close of the fiscal year. **Do Not Send Cash**.

	Name of estate or trust	Na	ame and title of fiduciary				FOR DEPARTMENT	
A1	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	ΚΧΧΧΧΧΧΧ 🗛 ΧΧΧΧΧΧΧΧΧΧΧ			*****			USE ONLY
	Address of fiduciary - (Number and street) City				Postal/ZIP code			
A3	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXX	XX	XXXXXX	XXX	XX	
A4	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	XXXXXXXXX					
L								
В.	Date trust or estate created. MM/DD/CCYY		Federal Employer lo	dentifica	ation Number	of es	tate or trus	t (Required)
C.	If this is a final fiduciary return, enter liquidation or distribution dat	te.	99-9999	999				
	MM/DD/CCYY		F1 X Calender year	r F2 X	Fiscal year	begir	nning F3M	M/DD/CCYY
			ending 12-31-					M/DD/CCYY
D.	Has an adjustment to your federal taxable income for any prior ye				CK APPLICA	ABLE	BOXES	
	by the Internal Revenue Service not been reported to New Mexico	:0?	G1 X Amended	G2 🔀 💲	Simple Trust	G3	∏ If a New	Mexico resident
	X YES X NO						_	estate, mark the box.
	If yes, you must submit an amended New Mexico return.		G4 X Estate	G5 X (	Complex Trust	G6	X Grantor	Trust
E.	If you owe penalty on underpayment of estimated tax and you qua for a special calculation method, enter 1, 2, 3, 4, or 5 in the box, a		EXTENSION OF					
	attach Form RPD-41272.	and	state extension, m	hark the	box and ente	er the	extension	date.
	X		H1 X Extended to:	на MM	/DD/CCY	YY		
				. 1121111	, , , , , , , , , , , , , , , , , , , ,		_	
1.	Federal taxable income of fiduciary (Sec. 641(c) federal taxable inc	ncom	ne <u>99,999,9</u>	<u>99</u> )	[	1	99,99	9,999,999
							00 00	
2.	Additions to federal income (from FID-1, page 2, line 3)				····· +	2		9,999,999 9,999,999
3.	Deductions from federal income (from FID-1, page 2, line 9)					3		9,999,999
4.	New Mexico taxable income. Add lines 1 and 2, then subtract line					5		9,999,999
5. 6.	Tax on line 4 amount. Use the Tax Rate Table in FID-1 instructions New Mexico percentage of income (from FID-B, Schedule 1, line 1					<u> </u>		999.9999%
0. 7.	New Mexico income tax. Multiply line 5 by the percentage on line 6							
1.	If you do not need to complete Form FID-B, enter amount from line	e 5 .				7		9,999,999
8.	Tax on lump-sum distributions (from worksheet in instructions)					8		9,999,999
9.	Total New Mexico tax. Add lines 7 and 8				H	9		9,999,999
10.	Credit for taxes paid to another state (worksheet in instructions). Inc			-		_		9,999,999
11.	Total credits applied against the income tax liability due (from FID-		,			11 12		9,999,999 9,999,999
12.	Net New Mexico income tax. Add lines 10 and 11, then subtract fro				H			9,999,999
	Total Payments. 🛛 Estimated 🖾 Extension 🗳 Applied from		AND FU			14		9,999,999
	New Mexico income tax withheld not included on lines 15 and 16.				·····			9,999,999
	New Mexico income tax withheld from a pass through entity. Attack				,			9,999,999
	New Mexico income tax withheld from a pass-through entity. Attac Amount from lines 15 and 16 passed to beneficiaries (reported on				9		,	9,999,999
17. 18.	Total payments and tax withheld. Subtract line 17 from the sum of					18		9,999,999
10. 19.	Tax Due. If line 12 is more than line 18, enter the tax due		•		·····	19		9,999,999
20.	Penalty. See instructions					20		9,999,999
21.	Interest. See instructions					21	99,99	9,999,999
22.	Total amount due. Add lines 19, 20, and 21					22		9,999,999
	Overpayment. If line 18 is more than line 12, enter the difference					23		9,999,999
	23a. Amount of overpayment to apply to 2023 liability. Cannot be	moi	re than line 23		·····	23a		9,999,999
	23b. Amount of overpayment to refund. Subtract line 23a from line	e 23			=	23b	99,99	9,999,999
24.	Total portion of tax credits to be refunded (from FID-CR, line B). At	ttac	h FID-CR		+[	24	99,99	9,999,999
					L			
25.	Total refund of overpaid tax and refundable credit due to you. Add	l line	es 23b and 24		=[	25	99,99	9,999,999

### 2022 FID-1 (page 2) NEW MEXICO FIDUCIARY INCOME TAX RETURN

Version code	9

Name of estate or trust

lame of estate or trust as shown on Form FID-1, page 1
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2022 FID-1, PAGE 2 BARCODE SHOULD READ \*228099999\* where the last four digits are replaced with your vendor code.

FEIN	l of estate or trust
ADDITIONS TO FEDERAL INCOME FOR FIDUCIARY	-9999999
Non-distributed shares of: 1. Federal net operating loss carryover	1 99,999,999,999
2. Non-New Mexico municipal bond interest	+ 2 99,999,999,999
3. Total additions. Add lines 1 and 2, then enter on FID-1 page 1, line 2	= 3 99,999,999,999
DEDUCTIONS FROM FEDERAL INCOME FOR FIDUCIARY Non-distributed shares of:	CY OFFICE
4. New Mexico net operating loss (Attach RPD-41375)	4 99,999,999,999
5. Interest income from U. S. government obligations	+ 5 99,999,999,999
6. Net capital gain deduction. See instructions	+ 6 99,999,999,999
7. Deduction for income set aside for future distribution from an estate or trust to nonresident individual	a + 7 99,999,999,999
8. Exemption for net income subject to the Enity Level Tax. See FID-1 Instructio	ns + 8 99,999,999,999
9. Total deductions. Add lines 4, 5, 6, 7, and 8. Enter on FID-1, page 1, line 3	= 9 99,999,999,999
10. Total distributions of income to beneficiaries. Enter the amount reported on S FID-D, line 1. (Completion of Schedule FID-D is required to process your retu	

Important: On Schedule FID-D, PTW Detail Report For Fiduciary Income Tax Returns:

Annual Withholding of Net Income From a Pass-Through Entity, report the beneficiaries receiving distributions of taxable New Mexico net income for the tax year of this return. When reporting more than 50 beneficiaries, the estate or trust files Schedule FID-D electronically. Otherwise, attach Schedule FID-D to your FID-1 return. For more information, see Withholding for Non-Resident Recipients of a Pass-Through Entity in FID-1 instructions.

* * * * IMPORTANT NOTICE * *	* *
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The fiduciary of any grantor trust required to file federal Form 1041 under the provisions of federal regulation 1.671-4(a) is NOT required to file this Form FID-1, New Mexico Fiduciary Income Tax Return. INFORMATION AND DO ТΛV

	ICTIONS AND FILL IN 1, 2, 3, AND 4.   4. REQUIRED: WILL THIS REFUND GO TO OR THROUGH AN ACCOUNT LOCATED OUTSIDE THE UNITED STATES? If yes, you may not use this refund delivery option. See instructions.     thecking X   Savings Enter X     Keeking X   Refut X     Keeking X   Savings Enter X     Keeking X   You must answer this question.
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 (other than taxpayer or an employee of the taxpayer) is based on all information of which preparer has any knowledge. <b>Taxpayer's signature</b>	Paid preparer's use only:     Signature of preparer if other than employee of the taxpayer   Date     P1   XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Signature of fiduciary or officer representing fiduciary Date   XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	P2     FEIN     99-999999       P3     NMBTIN     99-9999999       P4     Preparer's PTIN     X99999999       P5     Preparer's phone number     (999)999-9999

## 2022 FID-B Schedule 1 COMPUTATION OF NEW MEXICO PERCENTAGE

Version code 9

2022 FID-B, SCHEDULE 1 BARCODE SHOULD READ \*228189999\* where the last four digits are replaced with your vendor code.

Name of estate or trust as shown on Form FID-1, page 1

FEIN of estate or trust

#### ESTATES OR TRUSTS WITH INCOME FROM BOTH INSIDE AND OUTSIDE NEW MEXICO MUST COMPLETE THIS SCHEDULE.

**NOTE**: The separate accounting method may not be used by a business in New Mexico.

	TAX INF	0	Column 1 Gross	ON	Less rel	column 2 ated expenses	s/	CY	Column 3	FIC		blumn 4
					dis	stributions			Net		Allocation	to New Mexico
1.	Dividends	1	999,999,	999	999,	999,9	99	999,	999,	999	999,9	999,999
	Interest, including non-New Mexico municipal bond interest	2	999,999,	999	999,	999,9	99	999,	999,	999	999,9	99,999
3.	Income from oth <mark>er fiduciar</mark> ies, S corporations, partnerships, and limited liability entities	3	999,999,	999	999,	999,9	99	999,	999,	999	999,9	999,999
4.	Rents and royalties	4	999,999,	999	999,	999,9	99	999,	999,	999	999,9	999,999
	Profit or loss from the sale or exchange of assets	5	999,999,	999	999,	999,99	99	999,	999,	999	999,9	99,999
	Net business and farm income. Complete Form FID-B Schedule 2. See instructions	6						999,	999,	999	999,9	999,999
7.	Other income. Attach schedule	7	999,999,	999	999,	<mark>999,</mark> 99	99	999,	999,	999	999,9	99,999
8.	Total of lines 1 through 7	8	999 <mark>,</mark> 999,	999	999,	999 <b>,</b> 99	99	999,	999,	999	999,9	99,999
	Calculate allocation percentage for de Divide line 8, column 4 by line 8, colun									8	a 999.	9999 %
For	lines 9, 10, and 11, multiply the amo	ount i	n Column 3 by t	he perce	entage in	line 8a to g	get the	allocat	ion to N	ew Mexi	co in Colui	mn 4.
9.	Deduction for exemption	0	RMATI	ON		DPC	9	999,	999,	999	999,9	99,999
10.	Deduction for distributions not shown	above	9				+ 10	999,	999,	999	999,9	99,999
11.	Other deductions. Attach schedule						+ 11	999,	999,	999	999,9	99,999
12.	Total of lines 9, 10, and 11					=	= 12	999,	999,	999	999,9	99,999
13.	Taxable income of estate or trust. Sub	otract	line 12 from line	8			13	999,	999,	999	999,9	99,999
14.	Income from lump-sum distributions.	Attach	federal Form 49	72			+ 14	999,	999,	999	999,9	99,999
15.	Total income. Add lines 13 and 14						= 15	999,	999,	999	999,9	99,999
16.	New Mexico percentage of income. D Calculate to four decimal places; for e					n 3.					6 999.	9999 %

### 2022 FID-B Schedule 2

BUSINESS INCOME APPORTIONMENT FORMULA

Version code 9

2022 FID-B, SCHEDULE 2 BARCODE SHOULD READ \*228199999\* where the last four digits are replaced with your vendor code.

FEIN of estate or trust	
99-9999999	

ESTATES OR TRUSTS WITH INCOME FROM BOTH INSIDE AND OUTSIDE NEW MEXICO MUST COMPLETE THIS SCHEDULE. SEE INSTRUCTIONS BEFORE COMPLETING THIS SCHEDULE.

# Calculate each percentage below to VFORMATION AND POLICY OFFICE four decimal places; for example, 22.6246%.

PROPERTY FACTOR	Column 1 Everywhere	Column 2 Inside New Mexico	Percent Inside New Mexico
Average annual value of inventory	999,999,999	999,999,999	
Average annual value of real property	999,999,999	999,999,999	
Average annual value of personal property.	999,999,999	999,999,999	
Rented property. Multiply annual rental value by 8	99 <mark>9,99</mark> 9,999	999,999,999	
Total property	99 <mark>9,999,</mark> 999	999,999,999	
1 <b>Property factor</b> Divide Total property Column 2 by Column 1 and then	multiply by 100	11	999 9999 %

#### **PAYROLL FACTOR**

	Wages, salaries, commissions, and other compensation of employees related to apportionable income <sup>2a</sup> 999,999,999,999 999,999,999
2.	Payroll factor. Divide Column 2 by Column 1 and then multiply by 100+ 2 999.999 %
SA	LES FACTOR Gross receipts
3.	Sales factor. Divide Column 2 by Column 1 and then multiply by 100+ 3 999.9999 %
4. 5.	TOTAL of lines 1, 2, and 3   INFORMATION AND POLICY OFF   4 999.9999 %     Count of factors
	ave you changed your reporting of any class or type of allocated or apportioned income from the way it was reported in prior taxable year? X Yes X No
	his entity submitted written notification of its election to use one of the special methods of apportionment of business come for tax year ending $\frac{MM/DD/CCYY}{Month/Day/Year}$ . The effective date of the election is $\frac{MM/DD/CCYY}{Month/Day/Year}$ . See instructions.
M	ark the box indicating the special method elected. $oxed{X}$ Manufacturers $oxed{X}$ Headquarters Operation