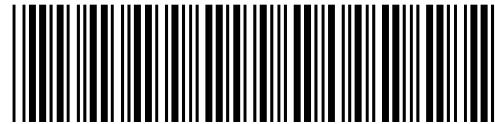


# 2011 FID-1 NEW MEXICO FIDUCIARY INCOME TAX RETURN



Mail original of this 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 16, 2012. Tax due must be paid in full. For fiscal-year estates and trusts, return must be filed on or before the fifteenth day of the fourth month following the close of the fiscal year. DO NOT SEND CASH.

Name of estate or trust	Name and title of fiduciary	FOR DEPARTMENT USE ONLY
Address of fiduciary (number and street), city, state and ZIP code		

<p>A. Date trust or estate created. _____</p> <p>B. If this is a final fiduciary return, give liquidation or distribution date. _____</p> <p>C. Has an adjustment to your federal taxable income for any prior year by the Internal Revenue Service not been reported to New Mexico?  <input type="checkbox"/> YES    <input type="checkbox"/> NO          If yes, an amended New Mexico return must be submitted.</p> <p>D. Enter 1, 2, 3, 4 or 5, if you owe penalty on underpayment of estimated tax and you qualify for special calculation methods. (Attach RPD-41272)  <input type="checkbox"/></p>	<p>Federal employer identification number of estate or trust (REQUIRED)</p> <p><input type="checkbox"/> Calendar year ending 12-31-11    <input type="checkbox"/> Fiscal year beginning _____ and ending _____</p> <p style="text-align: center;"><b>CHECK APPLICABLE BOXES</b></p> <p><input type="checkbox"/> Amended                      <input type="checkbox"/> Simple Trust</p> <p><input type="checkbox"/> Estate                              <input type="checkbox"/> Complex Trust</p> <p><input type="checkbox"/> Check the box if a New Mexico resident trust or estate.</p> <p>EXTENSION OF TIME TO FILE - Check the box if you have a federal or New Mexico state extension. Enter the extension date.  <input type="checkbox"/> Extended to: _____</p>
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1. Federal taxable income of fiduciary (Sec. 641(c) federal taxable income _____) .....	1	00
2. Additions to federal income (from FID-1 page 2, line 3) .....	2	00
3. Deductions from federal income (from FID-1 page 2, line 7) .....	3	00
4. New Mexico taxable income (Add lines 1 and 2 then subtract line 3) .....	4	00
5. Tax on amount on line 4 (Use the Tax Rate Table in FID-1 instructions, page 3) .....	5	00
6. New Mexico percentage (from FID-B, Schedule 1, line 16) .....	6	%
7. New Mexico income tax (Multiply line 5 by the percentage on line 6 and enter here. If you do not need to complete Form FID-B, enter amount from line 5) .....	7	00
8. Tax on lump-sum distributions (from worksheet on page 4 of instructions) .....	8	00
9. Total New Mexico tax (Add lines 7 and 8) .....	9	00
10. Credit for taxes paid to another state (Include a copy of other state's return) .....	10	00
11. Total credits applied against the income tax liability due (Attach Schedule FID-CR) .....	11	00
12. Net New Mexico income tax (Add lines 10 and 11, then subtract from line 9. Cannot be less than zero)....	12	00
13. Payments (Enter total amount paid with payment vouchers, FID-PV, FID-EXT and FID-ES) .....	13	00
14. New Mexico income tax withheld (Attach all annual statements of income and withholding) .....	14	00
15. New Mexico income tax withheld from oil and gas proceeds (Attach 1099Misc or RPD-41285) .....	15	00
16. New Mexico income tax withheld from a pass-through entity (Attach RPD-41359) .....	16	00
17. Amount from lines 15 and 16 passed to beneficiaries on Form 1099Misc or RPD-41359 .....	17	00
18. Total payments and tax withheld (Subtract line 17 from the sum of lines 13 through 16) .....	18	00
19. Tax Due (If line 12 is more than line 18, enter the tax due) .....	19	00
20. Penalty (see instructions) .....	20	00
21. Interest (see instructions) .....	21	00
22. Total amount due (Add lines 19, 20 and 21) .....	22	00
23. Overpayment (If line 18 is more than line 12, enter the difference) .....	23	00
23a. Amount of overpayment to be applied to 2012 liability (not more than line 23) .....	23a	00
23b. Amount of overpayment to be refunded (Subtract line 23a from line 23) .....	23b	00
24. Refundable portion of renewable energy production tax credit claimed (Attach RPD-41227) .....	24	00
25. Total refund of overpaid tax and refundable credit due to you (Add lines 23b and 24) .....	25	00
26. Refundable portion of the film production tax credit .....	26	00

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

\_\_\_\_\_

Non-distributed shares of:

- |                                                                            |   |  |    |
|----------------------------------------------------------------------------|---|--|----|
| 1. Federal net operating loss.....                                         | 1 |  | 00 |
| 2. Non-New Mexico municipal bond interest .....                            | 2 |  | 00 |
| 3. Total additions (Add lines 1 and 2) Enter on FID-1 page 1, line 2. .... | 3 |  | 00 |

Non-distributed shares of:

- |    |                                                                                |   |  |    |
|----|--------------------------------------------------------------------------------|---|--|----|
| 4. | New Mexico net operating loss (from worksheet on page 6 of instructions) ..... | 4 |  | 00 |
| 5. | Interest income from U. S. government obligations .....                        | 5 |  | 00 |
| 6. | Net capital gain deduction (see instructions) .....                            | 6 |  | 00 |
| 7. | Total deductions (Add lines 4, 5 and 6). Enter on FID-1 page 1, line 3. ....   | 7 |  | 00 |

8. Total distributions of income to beneficiaries .....	8		00
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(Use additional sheets in the same format if more space is needed)

Use additional sheets in the same format if more space is needed.					
Name		Address	Social Security No. or Federal Employer I.D. No.	Distribution Share	
A					00
B					00
C					00
D					00
E					00
F					00

The fiduciary of any grantor trust who is required to file federal Form 1041 under the provisions of federal regulation 1.671-4(a) is NOT required to file a New Mexico Fiduciary Income Tax Return, Form FID-1.

**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.

1. Routing number: |\_| |\_| |\_| |\_| |\_| |\_| |\_|
2. Account number: |\_| |\_| |\_| |\_| |\_| |\_| |\_| |\_| |\_| |\_| |\_| |\_| |\_| |\_| |\_| |\_|
3. Type: Checking ☐ Savings ☐  
Enter "X"

YES ☐ NO ☐ You must answer this question.

**Taxpayer's signature**

Taxpayer's E-mail address

## Preparer's phone number

# 2011 NEW MEXICO FID-B Schedule 1

## COMPUTATION OF NEW MEXICO PERCENTAGE

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

FEIN of estate or trust

THIS SCHEDULE MUST BE COMPLETED BY ESTATES OR TRUSTS HAVING INCOME FROM BOTH INSIDE AND OUTSIDE NEW MEXICO.

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

	Column 1 gross	Column 2 less related expenses/ distributions	Column 3 net	Column 4 allocation to New Mexico
1. Dividends.....	1			
2. Interest (Include non-New Mexico municipal bond interest) .....	2			
3. Income from other fiduciaries, S corporations, partnerships and limited liability entities .....	3			
4. Rents and royalties.....	4			
5. Profit or loss from the sale or exchange of assets .....	5			
6. Net business and farm income (Complete Form FID-B, Schedule 2. See instructions) .....	6			
7. Other income (Attach schedule) .....	7			
8. Total of lines 1 through 7.....	8			

8a. Calculate allocation percentage for deductions (divide line 8, column 4 by line 8, column 3).....

8a		%
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For lines 9 through 11, you must multiply the amount in column 3 by the percentage in line 8a to derive the allocation to New Mexico in column 4.

9. Deduction for exemption .....	9		
10. Deduction for distributions not shown above.....	10		
11. Other deductions (Attach schedule) .....	11		
12. Total of lines 9 through 11 .....	12		
13. Taxable income of estate or trust (Subtract line 12 from line 8) .....	13		
14. Income from lump-sum distributions (Attach federal Form 4972) .....	14		
15. Total income (Add lines 13 and 14).....	15		
16. New Mexico percentage of income (Divide line 15, column 4 by line 15, column 3). Calculate to two decimal places (Example: 22.46%). Enter here and on line 6 of FID-1.....	16		%

# 2011 NEW MEXICO FID-B Schedule 2

## BUSINESS INCOME APPORTIONMENT FORMULA

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

FEIN of estate or trust

THIS SCHEDULE MUST BE COMPLETED BY ESTATES OR TRUSTS HAVING INCOME FROM BOTH INSIDE AND OUTSIDE NEW MEXICO.

SEE INSTRUCTIONS BEFORE COMPLETING THIS SCHEDULE

### PROPERTY FACTOR

Column 1 everywhere	Column 2 within New Mexico	Percent within New Mexico
Average annual value of inventory .....		
Average annual value of real and personal property .....		
Rented property (Annual rental value times eight) .....		
Total property .....		

1. Property factor (Total property, column 2 divided by column 1) ..... 1 %

### PAYROLL FACTOR

Wages, salaries, commissions and other compensation  
of employees related to apportionable income .....

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2. Payroll factor (Column 2 divided by column 1) ..... 2 %

### SALES FACTOR

Gross receipts .....

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3. Sales factor (Column 2 divided by column 1) ..... 3 %

4. Total percent (Add lines 1, 2 and 3) ..... 4 %

5. AVERAGE PERCENT (DIVIDE LINE 4 BY 3. If one or more of the factors is excluded,  
divide by the number of factors present) ..... 5 %

Each percentage above must be calculated to two decimal places (example 22.46%).

If you are a manufacturer who has elected to use the Section 7-4-10(B) method of apportionment,  
enter the tax year end for which the election was first effective, \_\_\_\_\_  
Month/Year  
and see instructions for adjustments to lines 3 and 5.