

**INDIVIDUAL INCOME TAX DECLARATION FOR
ELECTRONIC FILING AND TRANSMITTAL**

PIT-8453

2014

For the year January 1 - December 31, 2014

Your first name and middle initial	Last name	Social security number	<input type="checkbox"/> RESIDENCY STATUS
Spouse's first name and middle initial	Last name	Social security number	<input type="checkbox"/> RESIDENCY STATUS

Your mailing address, city, state, and ZIP code

FILING STATUS (Check one)

(1) Single (3) Married filing separately (Enter spouse's social security number.)
 (2) Married filing jointly (4) Head of household (Enter name of person who qualifies you as head of household if that person is not counted as a qualified exemption on your federal return.) _____
 (5) Qualifying widow(er)

PART I TAX RETURN INFORMATION (WHOLE DOLLARS ONLY)

1. Federal Adjusted Gross Income (PIT-1 return, line 9)	1.	
2. Net New Mexico Income Tax (PIT-1 return, line 22)	2.	
3. Total Payments and Credits (PIT-1 return, line 32).....	3.	
4. Tax Due (PIT-1 return, line 33)	4.	
5. Overpayment (PIT-1 return, line 39).....	5.	

PART II DECLARATION OF TAXPAYER

I declare the amounts described in Part I above agree with the amounts shown on the corresponding lines of my New Mexico personal income tax return, and that I have examined the contents of my electronic return and accompanying schedules and statements. To the best of my knowledge and belief, my return is true, correct, and complete. I consent that my return, including accompanying schedules and statements, be electronically transmitted to the New Mexico Taxation and Revenue Department.

PLEASE SIGN HERE

_____ Date _____ Spouse's signature (If joint return, BOTH MUST sign.)
 Your signature

PART III DECLARATION OF PREPARER/TRANSMITTER (if applicable)

PAID PREPARER'S, ELECTRONIC RETURN ORIGINATOR'S or OTHER THIRD-PARTY TRANSMITTER'S USE ONLY

I declare the above taxpayer's return is based on all pertinent information of which I have knowledge. I have verified that the taxpayer's name shown on this declaration agrees with the name that appears on the proof of account. A copy of all forms and information to be filed with or transmitted to the New Mexico Taxation and Revenue Department have been provided to the taxpayer.

Preparer's/Transmitter's signature	Date
Check if self-employed <input type="checkbox"/>	CRS identification number
Firm's name (or yours, if self-employed)	
Address (number, street, city, and state)	ZIP code

**When required to submit a copy of this form to the Department, mail the form and attachments to:
New Mexico Taxation and Revenue Department, P.O. Box 5418, Santa Fe, NM 87502-5418**

**INDIVIDUAL INCOME TAX DECLARATION FOR
ELECTRONIC FILING AND TRANSMITTAL**

PIT-8453

2014

For the year January 1 - December 31, 2014

INSTRUCTIONS

Page 1 of 2

Who Must Complete this Form

Form 2014 PIT-8453 must be completed when a tax preparer, electronic return originator (ERO), or other third-party transmitter electronically transmits a 2014 New Mexico Personal Income Tax (PIT-1) return to the Department.

IMPORTANT: Form 2014 PIT-8453 must also be completed by individuals who electronically transmit (file) their own returns, **but only when supporting documentation is required to be submitted to the Department in paper form.**

Form PIT-8453 can only be submitted to the Department in paper format. See *Who Must Submit This Form to the Department* (below), for further details.

Taxpayers who submit 2014 personal income tax returns through the Federal/State e-file program (a third-party software program) may now be able to attach or include supporting documentation with the electronic file. If all supporting documents are submitted with the electronic file, Form PIT-8453 is not required to be submitted to the Department.

Who Must Submit this Form to the Department

Generally, Form PIT-8453 is not required to be submitted to the Department. Form PIT-8453 is only required to be submitted to the Department if the electronically filed return requires supporting forms, schedules, and other paper documentation required to support the return data, exemptions, deductions, or credits, and the supporting documentation is not attached or included with the electronically filed return. See the list of supporting documentation on page 2 of these instructions.

Do not submit copies of Form PIT-1 or Schedules PIT-S, PIT-ADJ, PIT-RC, PIT-B, PIT-D, or PIT-CR. You are required to submit Form PIT-8453 only if you have one or more supporting documents that are not electronically submitted with the return.

Individuals electronically filing their own return through the New Mexico WebFile application are instructed by the program when required to complete and submit Form PIT-8453.

Special Instructions for a Paid Tax Preparer, Electronic Return Originator, or Other Third-Party Transmitter

When a 2014 New Mexico personal income tax return is electronically transmitted through a paid tax preparer, electronic return originator, or other third-party transmitter, the tax preparer or transmitter must complete Form PIT-8453 and obtain a signature(s) from the taxpayer(s), even if the form is not required to be submitted to the Department. Form PIT-8453

authorizes a tax preparer or other third party to electronically transmit (file) the tax return on behalf of the taxpayer and authenticates the electronic portion of the return.

After Form PIT-8453 has been completed and signed, paid tax preparers and other third-party transmitters must provide the taxpayer a copy of the prepared return and Form PIT-8453. The electronic return transmitter must advise the taxpayer of the taxpayer's responsibility for keeping all documentation related to the tax filing for 10 years from the end of the calendar year when the return was due or filed. The electronic return transmitter also must retain Form PIT-8453 and all supporting documents for a period of three years from the end of the calendar year when the return was due or filed.

How to Complete this Form

Complete the taxpayer name(s), address, social security number(s), residency status, and filing status information as reported on Form PIT-1. Mark the residency status box for the primary taxpayer and the spouse exactly as it is marked on PIT-1 return, with **R** for resident, **N** for non-resident, **P** for part-year resident, and **F** for first-year resident.

PART I Tax Return Information. Complete lines 1 through 5 with the information from the taxpayer's return data. The numbers on these lines must match the entries on the corresponding lines of the electronic return.

PART II Declaration of Taxpayer. The taxpayer and spouse, if married filing separately, must sign PART II authorizing the electronic transmission of their return and declaring that the taxpayer information provided on Form PIT-8453 is true, correct, and complete. A blank Form PIT-8453 must be treated the same as a blank tax return in that a tax preparer, electronic return originator, or other third-party transmitter must not allow any taxpayer to sign a blank Form PIT-8453 or tax return. The taxpayer may review the completed tax return on a display terminal.

PART III Declaration of Preparer/Transmitter. The tax preparer, electronic return originator, or other third-party transmitter must complete PART III. Individuals who electronically transmitted their own returns leave Part III blank. If a person other than the transmitter prepares the return, the paid preparer's signature is also required. Instead of obtaining the paid preparer's signature on the PIT-8453, the ERO may attach to Form PIT-8453 a copy of the return bearing the paid preparer's signature.

**INDIVIDUAL INCOME TAX DECLARATION FOR
ELECTRONIC FILING AND TRANSMITTAL**

PIT-8453

2014

For the year January 1 - December 31, 2014

INSTRUCTIONS

Page 2 of 2

Supporting Paper Documentation Required to be Submitted to the Department

You must submit Form PIT-8453 if **any** of the following supporting documentation is required by instruction:

- An **Internal Revenue Service approval for an individual taxpayer identification number (ITIN)**, if you or your spouse are using an ITIN instead of an SSN for the first time.
- A **federal non-resident return**, if you are filing a return married filing jointly and your spouse is not required to obtain an SSN or an ITIN per federal regulation.
- A **statement of Division of Community and Separate Income and Payments**, if you are (1) married filing separate returns, and your income and payments are not divided evenly, or (2) married filing a joint return and you or your spouse, but not both, is a resident of a community property state, **and** your income and payments are not divided evenly.
- **Form RPD-41083, Affidavit to Obtain Refund of New Mexico Tax Due a Deceased Taxpayer**, if a refund must be made payable to the order of a person other than a deceased primary taxpayer or spouse.
- A copy of a **death certificate**, if the primary taxpayer or spouse named on the return died before filing the return.
- A **property tax statement for Los Alamos or Santa Fe County Property**, if you are claiming the additional low income property tax rebate for Los Alamos or Santa Fe counties on Schedule PIT-RC, and the PIT-1 return shows an address not located in Los Alamos or Santa Fe County.
- The **Worksheet for Computation of Allowable Credit for Taxes Paid to Other States by New Mexico Residents and a copy of the other state's tax return**, if claiming the credit for taxes paid to another state.
- **Form PIT-CG, New Mexico Caregiver's Statement and the Child Day Care Credit Worksheet**, when claiming the child day care credit on Schedule PIT-RC.
- **Form PIT-110, Adjustments to New Mexico Income**, if you are a non-resident whose job is located in this state, but whose job assignments require you to be temporarily assigned outside of New Mexico.
- **Certification from the Human Services Department or a licensed child placement agency**, in the first year a Special Needs Adopted Child Tax Credit is claimed.
- **Schedule CC, Alternative Tax Schedule**, if you are a non-resident who qualifies to pay using an alternative tax method.
- **Form RPD-41272, Calculation of Estimated Personal Income Tax Underpayment Penalty**, if you owe penalty for underpayment of estimated personal income tax and elect to use an alternative method, instead of the standard method, to compute your liability.
- **Form RPD-41285, Annual Statement of Withholding of Oil and Gas Proceeds**, if tax was withheld from proceeds from oil or gas wells located in New Mexico.
- **Form RPD-41359, Annual Statement of Pass-Through Entity Withholding**, if tax was withheld from the net income of a pass-through entity.
- A **schedule of net operating loss carryforward**, if you are claiming a New Mexico net operating loss.
- Required documentation to support your **claim for any of the following refundable or non-refundable credits on Schedules PIT-RC or PIT-CR**:
 - Form PIT-4 Preservation of Cultural Properties Credit
 - Form PIT-5 Qualified Business Facility Rehabilitation Credit
 - Form RPD-41243 Rural Job Tax Credit
 - Form RPD-41244 Technology Jobs (Additional) Tax Credit
 - Form RPD-41246 Electronic Card-Reading Equipment Tax Credit
 - Forms RPD-41280 and 41281 Job Mentorship Tax Credit
 - Form RPD-41282 Land Conservation Incentives Credit
 - Form RPD-41301 Affordable Housing Tax Credit
 - Form RPD-41317 Solar Market Development Tax Credit
 - Form RPD-41340 Blended Biodiesel Fuel Tax Credit
 - Form RPD-41329 Sustainable Building Tax Credit
 - Form RPD-41320 Angel Investment Credit
 - Form RPD-41326 Rural Health Care Practitioners Tax Credit
 - Form RPD-41319 Agricultural Water Conservation Tax Credit
 - Form RPD-41334 Advanced Energy Tax Credit
 - Form RPD-41346 Geothermal Ground-Coupled Heat Pump Tax Credit
 - Form RPD-41361 Agricultural Biomass Tax Credit
 - Form RPD-41228 Film Production Tax Credit
 - Form RPD-41358 Cancer Clinical Trial Tax Credit
 - Form RPD-41372 Veterans Employment Tax Credit
- **Any other paper schedules or attachments** required by instruction.

Amended Returns

You may also use this form to submit backup documentation for amended returns. For an amended return, you are required to submit corrected annual information returns and statements of withholding, and if required, applicable federal forms and schedules, and letters of explanation.

When required, mail Form PIT-8453 and attachments to:

New Mexico Taxation and Revenue Department
P.O. Box 5418
Santa Fe, NM 87502-5418