## **2016 PIT-B** NEW MEXICO ALLOCATION AND APPORTIONMENT OF INCOME SCHEDULE



_	If the taxpayer or spouse is a military servicemember's spouse qualifying for r Residency Relief Act, is not a resident of New Mexico, and is allocating incom Mexico to their state of residence, mark the appropriate box.	2 1	Taxpayer Spouse   E. F.
	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	D. through
	For first-year and part-year resident taxpayers, enter the period of residency.	A. From	в. through
	expayers who allocate and apportion income from both inside and outside the structions when completing this schedule. Include the Schedule PIT-B with your		
L			
			: :
	Print your name (first, middle, last)	YOUR SOC	IAL SECURITY NUMBER

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		
2.		2		
3.	Pensions, annuities, social security, and lump-sum distributions	3		
4.	Rents and royalties	4		
5.	Gains or losses from the sale or exchange of property	5		
6.	Income or losses from pass-through entities	6		
7.	All other income not included in lines 1 through 6 and line 8	7		

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

8.	Business and farm income. To determine the amount for Column 2, complete				
	worksheet PIT-B, page 2. See the instructions	8			
			•		
9.	ADD lines 1 through 8 and enter the amount here	9			
			•		
10.	Federal adjustments to income. In Column 1, enter the figure from federal Form 1040,				
		10			
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)	11			
	If non-resident military personnel, see the PIT-B instructions.				
12	<b>DIVIDE</b> the amount on line 11, Column 2 by the amount on line 11, Column 1, showing 4 decimal places.				
12.	(Cannot be less than zero. If greater than 1, enter 100.0000.)		•	1	2%
13.	Using the tax rate tables, find the tax applicable to PIT-1, line 17. If an amount for tax on lun	ıb-sı	um		
	distributions is shown on PIT-1, line 19, add it to the tax and enter the result here				
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>B</b> to indicate the tax came from PIT-B			· 14	

## **2016 PIT-B** (page 2) NEW MEXICO ALLOCATION AND APPORTIONMENT OF INCOME SCHEDULE



YC	OUR S		BUSINESS	NAME	BUSINESS TAX IDEN	TIFICATION NUMBER
		G.			H. FEIN	
					I. CRS	]
		WORKSHEET FOR Co See worksheet instru	mplete a worksheet	for each business o	or farm.	-
1.	DD	OPERTY FACTOR		ל ופומנוווט נט נוופ מאא		
1.				Column 1 Total Everywhere	Column 2 New Mexico	Column 3 Factor
	a.	Average value of real and tangible per owned or rented by the taxpayer and tax period	l used during the	-		
	b.	DIVIDE Column 2 by Column 1, show	wing 4 decimal places			<u>1b ·%</u>
2.	PA	YROLL FACTOR				
	a.	Compensation paid by taxpayer	2a			
	b.	DIVIDE Column 2 by Column 1, show	wing 4 decimal places			2b <b></b> · <b></b> %
3.	SA	LES FACTOR				
	a.	Total sales, excluding non-business	income 3a			
	b.	DIVIDE Column 2 by Column 1, show	wing 4 decimal places			]3b]·%
4.	Tota	al of lines 1b, 2b, and 3b				[4]%
5.	DIV	<b>/IDE</b> line 4 by the number of factors us	ed and enter here, showin	g 4 decimal places		5%
	line 8	LTIPLY the line 8, Column 1 amount or 8, Column 2. If you have more than on s or farm, and enter the sum of the resu	e business or farm, comple	ete a worksheet for each bu	siness or farm, calculate th	ne result for each busi-
ł		e you changed your reporting of rior taxable year?		allocated or apportion	ed income from the w	ay it was reported in
ר	[ This	entity submitted written notifica	tion of its election to	use one of the specia	I methods of apportio	nment of business
	inco	ome for tax year ending	. The effe	ective date of the elec	tion is	See instructions.
		k the box indicating the special		Manufacturers		ers Operation