

# 2017 PTE New Mexico Information Return for Pass-Through Entities



1a	Taxpayer's name		
2a	Mailing address (Number and street)		
3a	City	State	Postal/ZIP code
3b	If foreign address, enter country		Foreign province and/or state

**CHECK ONE:**

4a  Original Return      4b  Amended

**Federal Employer Identification No. (Required)**

5a

**New Mexico CRS Identification No. (If Applicable)**

5b

**NAICS Code (Required)**

5c

6a <input style="width:100%;" type="text"/>	6b <input style="width:100%;" type="text"/>	6c <input style="width:100%;" type="text"/>
Tax Year Beginning	Tax Year Ending	Extended Due Date

DEPARTMENT USE ONLY

A. State where organized \_\_\_\_\_      B. Date of organization \_\_\_\_/\_\_\_\_/\_\_\_\_  
 C. Date business began in New Mexico \_\_\_\_/\_\_\_\_/\_\_\_\_      D. Date terminated in New Mexico \_\_\_\_/\_\_\_\_/\_\_\_\_

## Section 1. Tax Withheld from Pass-Through Entity (PTE) Income

1. Tax withheld from oil and gas proceeds received. (Attach 1099-Misc or Form RPD-41285) .....	<b>1</b>	
2. Tax withheld on PTE allocable net income. (Attach 1099-Misc or Form RPD-41359) .....	<b>2</b>	
3. Amount from lines 1 and 2 passed to owners (Reported on Form RPD-41367).....	<b>3</b>	
4. Subtotal. Subtract line 3 from the sum of lines 1 and 2 .....	<b>4</b>	
5. Refund of overpayment of tax withheld (Attach Form RPD-41373).....	<b>5</b>	

## Section 2. Computation of Net Income Taxable to Owners

6. Ordinary income (loss) from federal Form 1065, Schedule K.....	<b>6</b>	
7. Other income (loss) from federal Form 1065, Schedule K.....	<b>7</b>	
8. Interest income from municipal bonds, excluding New Mexico bonds.....	<b>8</b>	
9. Subtotal of lines 6, 7, and 8.....	<b>9</b>	
10. Interest from U.S. government obligations or federally-taxed New Mexico bonds .....	<b>10</b>	
11. Allowable deductions from Schedule K.....	<b>11</b>	
12. Allocated income (from PTE-B, line 8, column 1) .....	<b>12</b>	
13. Apportionable income. Add lines 10, 11, and 12, then subtract from line 9 .....	<b>13</b>	
14. Average New Mexico percentage (from PTE-A, line 5).....	<b>14</b>	____ . ____ %
15. New Mexico apportionable income. Multiply line 13 by line 14.....	<b>15</b>	
16. New Mexico allocated income (from PTE-B, line 9, column 2).....	<b>16</b>	
17. New Mexico net income. Add lines 15 and 16.....	<b>17</b>	

## Section 3. Allowable Credit

18. Approved film production tax credit. (Attach Form RPD-41228).....	<b>18</b>	
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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.

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Signature of officer, member, or partner \_\_\_\_\_ Date \_\_\_\_\_

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Title \_\_\_\_\_ Contact phone number \_\_\_\_\_

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Taxpayer's email address \_\_\_\_\_

**Paid preparer's use only:**

Signature of preparer if other than employee of the taxpayer \_\_\_\_\_ Date \_\_\_\_\_

P1 \_\_\_\_\_

Print preparer's name \_\_\_\_\_

P2 NM CRS Identification number \_\_\_\_\_

P3 FEIN \_\_\_\_\_

P4 Preparer's PTIN \_\_\_\_\_

P5 Preparer's phone number \_\_\_\_\_

**2017 PTE-A New Mexico Apportionment Factors**



	Column 1 Total Everywhere	Column 2 Inside New Mexico	Percent Inside New Mexico
<b>PROPERTY FACTOR</b>			
Average annual value of inventory..... 1a			
Average annual value of real property ..... 1b			
Average annual value of personal property. 1c			
Rented property. Multiply annual rental value by 8..... 1d			
Total property..... 1e			

1. Property factor. Divide Total property Column 2 by Column 1 and then multiply by 100..... 1  %

**PAYROLL FACTOR**

Total compensation of employees..... 2a

2. Payroll factor. Divide Column 2 by Column 1 and then multiply by 100..... + 2  %

**SALES FACTOR**

Gross receipts..... 3a

3. Sales factor. Divide Column 2 by Column 1 and then multiply by 100..... + 3  %

4. TOTAL of lines 1, 2, and 3 ..... = 4  %

Count of factors ..... 4a

5. Average New Mexico Percentage. Divide the factor on line 4 by the number of factors used to compute line 4, and then enter on PTE, line 14)..... 5  %

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 . The effective date of the election is . See instructions.  
h Month/Day/Year i Month/Day/Year

B. Mark the box indicating the special method elected.  Manufacturers  Headquarters Operation

**2017 PTE-B  
Allocated Non-Business Income Taxable to Owners**

	Column 1 Total Income Everywhere	Column 2 New Mexico Income
1. Net non-business dividends.....	1 <input type="text"/>	<input type="text"/>
2. Net non-business interest.....	2 <input type="text"/>	<input type="text"/>
3. Net non-business rents (loss).....	3 <input type="text"/>	<input type="text"/>
4. Net non-business royalties.....	4 <input type="text"/>	<input type="text"/>
5. Net non-business profit sale of assets (loss).....	5 <input type="text"/>	<input type="text"/>
6. Net non-business partnership income (loss).....	6 <input type="text"/>	<input type="text"/>
7. Other net non-business income (loss) .....	7 <input type="text"/>	<input type="text"/>
8. Total allocated income. Add lines 1 through 7. Enter on PTE, line 12.....	8 <input type="text"/>	<input type="text"/>
9. Total New Mexico allocated income. Add lines 1 through 7. Enter on PTE, line 16.....	9 <input type="text"/>	<input type="text"/>