

2018 PTE-A New Mexico Apportionment Factors



	Column 1 Total Everywhere	Column 2 Inside New Mexico	Percent Inside New Mexico
PROPERTY FACTOR			
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.

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

**2018 PTE-B
Allocated Non-Business Income Taxable to Owners**

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