

New Mexico Taxation and Revenue Department  
**INDIVIDUAL INCOME TAX DECLARATION FOR  
ELECTRONIC FILING AND TRANSMITTAL**

First Name, Middle Initial, and Last Name	Social Security Number (SSN)	<input type="checkbox"/> Residency Status
Spouse First Name, Middle Initial, and Last Name	Social Security Number (SSN)	<input type="checkbox"/> Residency Status
Mailing Address, City, State, and Zip Code		

**TAX YEAR (CCYY):** \_\_\_\_\_**FILING STATUS** (Check One)

- |   |  |
|---|--|
| <input type="checkbox"/> (1.) Single  | <input type="checkbox"/> (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.) _____ |
| <input type="checkbox"/> (2.) Married filing jointly  | <input type="checkbox"/> (5.) Qualifying widow(er)   |
| <input type="checkbox"/> (3.) Married filing separately (Enter spouse's name and social security number.) |  |

**PART I: TAX RETURN INFORMATION** (Whole Dollar Amounts Only)

<b>1. Federal Adjusted Gross Income</b> (as reported on PIT-1) .....	1.	
<b>2. Net New Mexico Income Tax</b> (as reported on PIT-1).....	2.	
<b>3. Total Payments and Credits</b> (as reported on PIT-1) .....	3.	
<b>4. Tax Due</b> (as reported on PIT-1).....	4.	
<b>5. Overpayment</b> (as reported on PIT-1) .....	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\_\_\_\_\_  
Your signature\_\_\_\_\_  
Date\_\_\_\_\_  
Spouse's signature (If joint return, BOTH MUST sign.)**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"/>	Preparer's PTIN	NM CRS identification number (if applicable)
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

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**INSTRUCTIONS**

**WHO MUST SUBMIT THIS FORM**

Taxpayers who submit a Personal Income Tax return (PIT-1) 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, PIT-8453, *Individual Income Tax Declaration For Electronic Filing And Transmittal*, is **not** required to be submitted to the Department.

PIT-8453 is only required to be submitted if an electronically filed return does not attach or include supporting documentation in order to support the return data, exemptions, deductions, or credits. See the list of supporting documentation on page 2 of these instructions.

When submitting PIT-8453 and one or more supporting documents, **do not** include copies of Form PIT-1 or Schedules PIT-S, PIT-ADJ, PIT-RC, PIT-B, PIT-D, or PIT-CR.

Individuals electronically filing their own return through New Mexico Taxpayer Access Point (TAP) are instructed by the program when required to complete and submit PIT-8453.

**WHO MUST COMPLETE THIS FORM**

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

**SPECIAL INSTRUCTIONS FOR A PAID TAX PREPARER, ELECTRONIC RETURN ORIGINATOR, OR OTHER THIRD-PARTY TRANSMITTER**

When a 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 PIT-8453 and obtain a signature(s) from the taxpayer(s), even if the form is not required to be submitted to the Department. 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 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 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 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\*, tax year, 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 amounts reported on the taxpayer's PIT-1 return. The amounts **must** match the amounts reported on the taxpayers electronic PIT-1 return and the amounts reported must be whole amounts.

**PART II: DECLARATION OF TAXPAYER.**

The taxpayer and spouse, if married filing jointly, must sign PART II authorizing the electronic transmission of their return and declaring that the taxpayer information provided on PIT-8453 is true, correct, and complete. A blank 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 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 PIT-8453 a copy of the return bearing the paid preparer's signature.

**SUPPORTING PAPER DOCUMENTATION REQUIRED TO BE SUBMITTED TO THE DEPARTMENT**

You **must** submit the PIT-8453, if **any** of the following supporting forms or documentation are 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

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**INSTRUCTIONS**

- spouse, but not both, is a resident of a community property state, and your income and payments are not divided evenly.
- 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.
  - 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.
  - 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.
  - 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.
  - 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.
  - RPD-41359, *Annual Statement of Pass-Through Entity Withholding*, if tax was withheld from the net income of a pass-through entity.
  - RPD-41369, *NM net operating loss carryforward Schedule for Personal Income Tax*, if you are claiming a New Mexico net operating loss.

Required forms and documentation to support your claim for any of the following refundable or non-refundable credits on Schedules PIT-RC or PIT-CR:

- PIT-4, Preservation of Cultural Properties Credit
- PIT-5, Qualified Business Facility Rehabilitation Credit

- RPD-41227, Renewable Energy Production Tax Credit
- RPD-41228, New Film Production Tax Credit and New Mexico Film Partners New Film Production Tax Credit
- RPD-41243, Rural Job Tax Credit
- RPD-41246, Electronic Card-Reading Equipment Tax Credit
- RPD-41280 and RPD-41281 Job Mentorship Tax Credit
- RPD-41282, Land Conservation Incentives Credit
- RPD-41301, Affordable Housing Tax Credit
- RPD-41317, Solar Market Development Tax Credit
- RPD-41320, Angel Investment Credit
- RPD-41326, Rural Health Care Practitioners Tax Credit
- RPD-41329, Sustainable Building Tax Credit
- RPD-41334, Advanced Energy Tax Credit
- RPD-41346, Geothermal Ground-Coupled Heat Pump Tax Credit
- RPD-41361, Agricultural Biomass Tax Credit
- RPD-41372, Veterans Employment Tax Credit
- RPD-41381, Film and Television Tax Credit
- RPD-41383, New Sustainable Building Tax Credit
- RPD-41386, Technology Jobs and Research and Development Tax Credit
- RPD-41390, Foster Youth Employment Tax Credit
- RPD-41406, New Solar Market Development 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.

**FORM SUBMISSION**

Mail PIT-8453, *Individual Income Tax Declaration For Electronic Filing And Transmittal*, and attachments to:

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P.O. Box 5418  
Santa Fe, NM 87502-5418