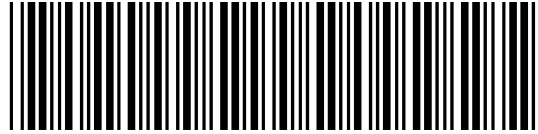


2025 FID-1 NEW MEXICO FIDUCIARY INCOME TAX RETURN



You can e-file and e-pay the FID return using the Department's Taxpayer Access Point (TAP) website at <https://tap.state.nm.us>.

A1	Name of estate or trust	A2	Name and title of fiduciary	FOR DEPARTMENT USE ONLY
A3	Address of fiduciary - (Number and street)		City	State
	Postal/ZIP code	A4	If foreign address, enter country	Foreign province and/or state
			A5	Federal Employer Identification Number of estate or trust (Required)

<p>B. Date trust or estate created. _____</p> <p>C. If this is a final fiduciary return, enter liquidation or distribution date. _____</p> <p>D. Has an adjustment to your federal taxable income for any prior year by the Internal Revenue Service not been reported to New Mexico? <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, you must submit an amended New Mexico return.</p> <p>E. If you owe penalty on underpayment of estimated tax and you qualify for a special calculation method, enter 1, 2, 3, 4, or 5 in the box, and attach Form RPD-41272. <input type="checkbox"/></p>	<p>F1 <input type="checkbox"/> Calendar year ending 12-31-25 F2 <input type="checkbox"/> Fiscal year beginning F3 _____ and ending F4 _____</p> <p style="text-align:center;">CHECK APPLICABLE BOXES</p> <p>G1 <input type="checkbox"/> Grantor Trust G2 <input type="checkbox"/> Simple Trust G3 <input type="checkbox"/> If a New Mexico resident trust or estate, mark the box.</p> <p>G4 <input type="checkbox"/> Estate G5 <input type="checkbox"/> Complex Trust G6 <input type="checkbox"/> Amended</p> <p>G7 <input type="checkbox"/> Type G8 Date _____ G9 <input type="checkbox"/> 7-1-13(G) Payment Election</p> <p>ORIGINAL DUE DATE OF REQUIRED FEDERAL RETURN. Prior to extension. See instructions. H1 Date _____</p> <p>EXTENSION OF TIME TO FILE. If you have a federal or New Mexico state extension, mark the box and enter the extension date.</p> <p>I1 <input type="checkbox"/> Extended to: I2 _____</p>
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SECTION 1. COMPUTATION OF NET INCOME TAX

1. Federal taxable income of fiduciary (Sec. 641(c) federal taxable income _____).	1	
2. Additions to federal income (from FID-1, page 2, line 4).....	+	2
3. Deductions from federal income (from FID-1, page 2, line 9).....	-	3
4. New Mexico taxable income. Add lines 1 and 2, then subtract line 3.....	=	4
5. Tax on line 4 amount. Use the Tax Rate Table in FID-1 instructions, page 9.....		5
6. New Mexico percentage of income (from FID-B, Schedule 1, line 16).....	*	6 _____ %
7. New Mexico income tax. Multiply line 5 by the percentage on line 6 and enter here. If you do not need to complete Form FID-B, enter amount from line 5.....	=	7
8. Tax on lump-sum distributions (from worksheet in instructions).....	+	8
9. Total New Mexico tax. Add lines 7 and 8.....	=	9
10. Credit for taxes paid to another state (worksheet in instructions). Include other state return copy	-	10
11. Total credits applied against the income tax liability due (from FID-CR, line A). Attach FID-CR	-	11
12. Net New Mexico income tax. Subtract lines 10 and 11 from line 9. Cannot be less than zero	=	12

SECTION 2. COMPUTATION OF WITHHOLDING TAX (Complete this section if filing withholding tax for beneficiaries. Leave this section blank if filing only fiduciary income tax.)

13. Total allocable net income.....	13	
14. Distributions to beneficiaries on which the fiduciary has elected to pay withholding tax.....	14	
15. Withholding tax rate (5.9%).....	*	15 5.9%
16. Amount of withholding tax on distributions to beneficiaries. Multiply line 14 by line 15.....	=	16
17. Total withholding tax passed directly to beneficiaries (see instructions).....	-	17
18. Subtract line 17 from line 16. This is the total amount of withholding tax	=	18

SECTION 3. COMPUTATION OF COMPOSITE INCOME TAX (Complete lines 19 through 22 if electing to file and pay composite income tax.)

19. Distributions the fiduciary has determined will be subject to composite income tax for electing beneficiaries.....	19	
20. Composite income tax rate (5.9%).....	*	20 5.9%
21. Multiply line 19 by line 20. This is the total amount of composite income tax.	=	21
22. Total New Mexico Tax. Add Lines 12, 18, and 21.....	=	22

2025 FID-B Schedule 1

COMPUTATION OF NEW MEXICO PERCENTAGE



Name of estate or trust as shown on Form FID-1, page 1

FEIN of estate or trust

ESTATES OR TRUSTS WITH INCOME FROM BOTH INSIDE AND OUTSIDE NEW MEXICO MUST COMPLETE THIS SCHEDULE.

NOTE: The separate accounting method may not be used by a business in New Mexico.

	Column 1 Gross Amount	Column 2 Related Expenses	Column 3 Column 1 less Column 2	Column 4 Allocation to New Mexico
1. Dividends.....	1			
2. Interest, including non-New Mexico municipal bond interest.....	2			
3. Income from other fiduciaries, S corporations, partnerships, and limited liability entities	3			
4. Rents and royalties.....	4			
5. Profit or loss from the sale or exchange of assets.....	5			
6. Net business and farm income. Attach Form FID-B Schedule 2 See instructions.....	6			
7. Other income. Attach schedule	7			
8. Total of lines 1 through 7.....	8			

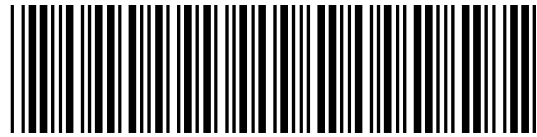
8a. Calculate allocation percentage for deductions.
Divide line 8, column 4 by line 8, column 3..... 8a . %

For lines 9, 10, and 11, multiply the amount in Column 3 by the percentage in line 8a to get the allocation to New Mexico in Column 4.

9. Deduction for exemption	9		
10. Deduction for distributions not shown above.....	+ 10		
11. Other deductions. Attach schedule	+ 11		
12. Total of lines 9, 10, and 11.....	= 12		
13. Taxable income of estate or trust. Subtract line 12 from line 8.....	13		
14. Income from lump-sum distributions. Attach federal Form 4972.....	+ 14		
15. Total income. Add lines 13 and 14.....	= 15		

16. New Mexico percentage of income. Divide line 15, column 4 by line 15, column 3.
Calculate to four decimal places; for example, 22.6246%. Enter here and on FID-1, page 1, line 6..... 16 . %

2025 FID-B Schedule 2
BUSINESS INCOME APPORTIONMENT FORMULA



Name of estate or trust as shown on Form FID-1, page 1

FEIN of estate or trust

ESTATES OR TRUSTS WITH INCOME FROM BOTH INSIDE AND OUTSIDE NEW MEXICO MUST COMPLETE THIS SCHEDULE.
SEE INSTRUCTIONS BEFORE COMPLETING THIS SCHEDULE.

Calculate each percentage below to four decimal places; for example, 22.6246%.

PROPERTY FACTOR

	Column 1 Everywhere	Column 2 Inside New Mexico	Percent Inside New Mexico
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

Wages, salaries, commissions, and other compensation of employees related to apportionable income..... 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 line 4 by the number of factors entered in line 4a 5 . %

Have you changed your reporting of any class or type of allocated or apportioned income from the way it was reported in a prior taxable year? Yes No

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.
Month/Day/Year Month/Day/Year

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

2025 FID-D Fiduciary as Pass-Through Entity

Detail of Beneficiary Withholding, and Composite Tax



FEIN

If the fiduciary reports 51 or more beneficiaries on the FID-D, this return must be filed electronically.

1	1a. Beneficiary SSN/ITIN/FEIN		1b. ID Provided <input type="checkbox"/> SSN/ITIN <input type="checkbox"/> FEIN		3a. Beneficiary Address (Number Street)			
	2 Beneficiary Name (First, Middle, Last)				3b. City	3c. State	3d. ZIP/Postal	3e. Mark if outside of the US/ Country Code <input type="checkbox"/>
	4. Residency Status	5. Withholding required	6. Reason Code		7. Beneficiary share of allocable net income			
	8. Beneficiary share of withholding tax				9. Amount of Beneficiary composite tax			

2	1a. Beneficiary SSN/ITIN/FEIN		1b. ID Provided <input type="checkbox"/> SSN/ITIN <input type="checkbox"/> FEIN		3a. Beneficiary Address (Number Street)			
	2 Beneficiary Name (First, Middle, Last)				3b. City	3c. State	3d. ZIP/Postal	3e. Mark if outside of the US/ Country Code <input type="checkbox"/>
	4. Residency Status	5. Withholding required	6. Reason Code		7. Beneficiary share of allocable net income			
	8. Beneficiary share of withholding tax				9. Amount of Beneficiary composite tax			

3	1a. Beneficiary SSN/ITIN/FEIN		1b. ID Provided <input type="checkbox"/> SSN/ITIN <input type="checkbox"/> FEIN		3a. Beneficiary Address (Number Street)			
	2 Beneficiary Name (First, Middle, Last)				3b. City	3c. State	3d. ZIP/Postal	3e. Mark if outside of the US/ Country Code <input type="checkbox"/>
	4. Residency Status	5. Withholding required	6. Reason Code		7. Beneficiary share of allocable net income			
	8. Beneficiary share of withholding tax				9. Amount of Beneficiary composite tax			

4	1a. Beneficiary SSN/ITIN/FEIN		1b. ID Provided <input type="checkbox"/> SSN/ITIN <input type="checkbox"/> FEIN		3a. Beneficiary Address (Number Street)			
	2 Beneficiary Name (First, Middle, Last)				3b. City	3c. State	3d. ZIP/Postal	3e. Mark if outside of the US/ Country Code <input type="checkbox"/>
	4. Residency Status	5. Withholding required	6. Reason Code		7. Beneficiary share of allocable net income			
	8. Beneficiary share of withholding tax				9. Amount of Beneficiary composite tax			

If you need more space, print this *Schedule FID-D* directly from the website and attach the additional *FID-D Supplemental* forms as needed after the first page of this form.

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2025 FID-D Supplemental

Detail of Beneficiary Withholding, and Composite Tax



FEIN

If the fiduciary reports 51 or more beneficiaries on the FID-D, this return must be filed electronically.

1	1a. Beneficiary SSN/ITIN/FEIN		1b. ID Provided <input type="checkbox"/> SSN/ITIN <input type="checkbox"/> FEIN		3a. Beneficiary Address (Number Street)			
	2 Beneficiary Name (First, Middle, Last)				3b. City	3c. State	3d. ZIP/Postal	3e. Mark if outside of the US/ Country Code <input type="checkbox"/>
	4. Residency Status	5. Withholding required	6. Reason Code		7. Beneficiary share of allocable net income			
	8. Beneficiary share of withholding tax					9. Amount of Beneficiary composite tax		

2	1a. Beneficiary SSN/ITIN/FEIN		1b. ID Provided <input type="checkbox"/> SSN/ITIN <input type="checkbox"/> FEIN		3a. Beneficiary Address (Number Street)			
	2 Beneficiary Name (First, Middle, Last)				3b. City	3c. State	3d. ZIP/Postal	3e. Mark if outside of the US/ Country Code <input type="checkbox"/>
	4. Residency Status	5. Withholding required	6. Reason Code		7. Beneficiary share of allocable net income			
	8. Beneficiary share of withholding tax					9. Amount of Beneficiary composite tax		

3	1a. Beneficiary SSN/ITIN/FEIN		1b. ID Provided <input type="checkbox"/> SSN/ITIN <input type="checkbox"/> FEIN		3a. Beneficiary Address (Number Street)			
	2 Beneficiary Name (First, Middle, Last)				3b. City	3c. State	3d. ZIP/Postal	3e. Mark if outside of the US/ Country Code <input type="checkbox"/>
	4. Residency Status	5. Withholding required	6. Reason Code		7. Beneficiary share of allocable net income			
	8. Beneficiary share of withholding tax					9. Amount of Beneficiary composite tax		

4	1a. Beneficiary SSN/ITIN/FEIN		1b. ID Provided <input type="checkbox"/> SSN/ITIN <input type="checkbox"/> FEIN		3a. Beneficiary Address (Number Street)			
	2 Beneficiary Name (First, Middle, Last)				3b. City	3c. State	3d. ZIP/Postal	3e. Mark if outside of the US/ Country Code <input type="checkbox"/>
	4. Residency Status	5. Withholding required	6. Reason Code		7. Beneficiary share of allocable net income			
	8. Beneficiary share of withholding tax					9. Amount of Beneficiary composite tax		

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