

**INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING
AND TRANSMITTAL**

PIT-8453

For the year January 1 - December 31, 2010

2010

Your first name & middle initial	Last name	Social security number	<input type="checkbox"/> RESIDENCY STATUS
Spouse's first name & middle initial	Last name	Social security number	<input type="checkbox"/> RESIDENCY STATUS

Your mailing address, city, state and ZIP code

FILING STATUS (Check One)

(1) Single (3) Married filing separately (Enter spouse's Social Security Number)
 (2) Married filing jointly (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) _____
 (5) Qualifying widow(er)

PART I TAX RETURN INFORMATION (WHOLE DOLLARS ONLY)

1. Federal Adjusted Gross Income (PIT-1 Form, Line 7).....	1.	
2. Net New Mexico Income Tax (PIT-1 Form, Line 20).....	2.	
3. Total Payments and Credits (PIT-1 Form, Line 28)	3.	
4. Tax Due (PIT-1 Form, Line 29)	4.	
5. Overpayment (PIT-1 Form, Line 35).....	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 data, 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

_____ Date _____ Spouse's signature (If joint return, BOTH MUST sign.)
 Your signature

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/Transmitter's signature	Date
Check if self-employed <input type="checkbox"/>	CRS identification number
Firm's name (or yours if self-employed)	
Address (number, street, city & state)	ZIP code

**When required to submit a copy of this form to the Department, mail form and attachments to:
New Mexico Taxation and Revenue Department, P.O. Box 5418, Santa Fe, NM 87502-5418**

STATE OF NEW MEXICO TAXATION AND REVENUE DEPARTMENT
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INSTRUCTIONS

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Who Must Complete this Form:

Form 2010 PIT-8453 must be completed when a tax preparer, electronic return originator (ERO), or other third-party transmitter electronically transmits a 2010 New Mexico personal income tax return to the Department. Form 2010 PIT-8453 must also be completed by an individual who electronically transmits (files) their own return using a software program on a personal computer or the New Mexico website (PITNET), but only when supporting documentation is required to be submitted to the Department in paper form.

Who Must Submit this Form to the Department:

Generally, Form PIT-8453 is not required to be submitted to the Department. However, if the electronically filed return is claiming a refund greater than \$9,500, or certain forms, schedules and other paper documentation are required to support the return data, exemptions, deductions or credits, you must complete Form PIT-8453 and attach the supporting documentation. See the list of supporting documentation on page 2 of these instructions. Do not submit copies of Form PIT-1 or Schedules PIT-S, PIT-ADJ, PIT-RC, PIT-B, PIT-D or PIT-CR. If you are required to submit Form PIT-8453 because you have one or more supporting documents listed on page 2, also submit copies of annual information returns and withholding statements, W-2, W-2G, 1099, 1099-R, 1099-MISC, and New Mexico Form(s) W-K and RPD-41285.

Individuals electronically filing their own return through the Department's website (PITNET) will be prompted by the PITNET program when they are required to complete and submit Form PIT-8453.

Special Instructions for a Paid Tax Preparer, Electronic Return Originator or Other Third Party Transmitter:

When a 2010 New Mexico 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 Form PIT-8453 and obtain a signature(s) from the taxpayer, but does not need to submit the form to the Department unless the refund is greater than \$9,500, or additional paper documentation is required. Form PIT-8453 authorizes a tax preparer or other third-party to electronically transmit (file) the tax return on behalf of the taxpayer, authenticates the electronic portion of the return, and provides a transmittal for additional paper schedules or statements if required to be submitted.

After Form 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 Form 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 ten years from the end of the calendar year in which the return was due or filed. The electronic return transmitter also must retain Form PIT-8453 and all supporting documents for a period of three years from the end of the calendar year in which the return was due or filed.

How to Complete this Form:

Complete the taxpayer name(s), address, Social Security Number(s), residency status, and filing status information as reported on Form PIT-1. Mark the residency status box exactly as it is marked on Form PIT-1, indicating "R" for resident, "N" for non-resident, "P" for part-year resident, and "F" for first-year resident, for the primary taxpayer and the spouse.

PART I, Tax Return Information. Complete lines 1 through 5 with the information from the taxpayer's return data. The numbers on these lines must match the entries on the corresponding lines of the electronic return.

PART II, Declaration of Taxpayer. The taxpayer and spouse, if married filing separately, must sign PART II authorizing the electronic transmission of their return and declaring that the taxpayer information provided on Form PIT-8453 is true, correct, and complete. A blank Form 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 Form 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. An individual who electronically transmitted his or her own return must 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 a copy of the return bearing the paid preparer's signature to Form PIT-8453.

IMPORTANT: When you are required to submit Form PIT-8453 to the Department, you do not need to submit Form PIT-1 or Schedules PIT-S, PIT-ADJ, PIT-RC, PIT-B, PIT-CR or PIT-D, but do attach all state copies of annual information returns and withholding statements W-2, W-2G, 1099, 1099-R, 1099-MISC, and New Mexico Form(s) W-K, RPD-41285.

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Supporting Paper Documentation Required to be Submitted to the Department:

You must submit Form PIT-8453 if any of the following supporting documentation is required by instruction:

- An **IRS approval for an 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 married-filing-jointly return and your spouse is not required to obtain an SSN or an ITIN per federal regulation;
- A copy of **federal Form(s) 8886, Reportable Transaction Disclosure Statement**, if it is required to be attached to your federal personal income tax return.
- 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 spouse - but not both - is a resident of a community property state, and your income and payments are not divided evenly;
- **Form 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;
- **Another state's tax return** if claiming the credit for taxes paid to another state;
- **Form FID-WT, Statement of Certain Trust Distributions of Withholding from Oil and Gas Proceeds**, if reporting tax withheld and paid to New Mexico from a simple trust or grantor trust that passed its tax withholdings on oil and gas proceeds to its beneficiaries;
- **Form PTE-WK, New Mexico Income and Withholding from Pass-through Entity**, if reporting tax withheld and paid to New Mexico by a pass-through entity (on the pass-through entity's PTE return) on income passed to its owners, partners or members;
- **Form PIT-CG, Caregiver's Statement and the Day Care Credit Worksheet**, when claiming the child day care credit on Schedule PIT-RC
- **Form PIT-110, Adjustments to New Mexico Income Worksheet**, 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 in which 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;
- **Form 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, and not the standard method, of computing your liability;
- **Form RPD-41285, Annual Statement of Withholding of Oil & Gas Proceeds**, if tax was withheld from proceeds from oil or gas wells located in New Mexico;
- A **schedule of net operating loss carry-forward** if you are claiming a New Mexico net operating loss;
- Required documentation to support your **claim for any refundable or non-refundable credits on Schedules PIT-RC or PIT-CR**:
 - Cultural Properties Preservation Credit;
 - Qualified Business Facility Rehabilitation Credit;
 - Credit for Welfare-to-Work Program;
 - Rural Job Tax Credit;
 - Technology Jobs Tax Credit;
 - Electronic Card-Reading Equipment Tax Credit;
 - Job Mentorship Tax Credit;
 - Land Conservation Incentives Credit;
 - Affordable Housing Tax Credit;
 - Solar Market Development Tax Credit;
 - Blended Biodiesel Fuel Tax Credit;
 - Sustainable Building Tax Credit;
 - Angel Investment Credit;
 - Rural Health Care Practitioners Tax Credit;
 - Agricultural Water Conservation Tax Credit;
 - Advanced Energy Tax Credit;
 - Geothermal Ground-Coupled Heat Pump Tax Credit;
 - Film Production Tax Credit; or
 - Renewable Energy Production Tax Credit.
- **Any other paper schedules or attachments** required by instruction.

Amended Returns:

You may also use this form to submit back-up documentation for amended returns. For an amended return, you are required to submit corrected annual information returns and statements of withholding, applicable federal forms and schedules, and letters of explanation, if required.

When required, mail Form PIT-8453 and attachments to:

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P.O. Box 5418
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