

**Notice of Approval of a Qualified Employer  
for Allocation of Non-resident Employee Income  
from Manufacturing Plants in New Mexico Within 20 Miles of  
International Border (Section 7-2-11 NMSA 1978)**

**Calendar Year 2013 – page 1 of 2**

**Purpose:** The business listed below is approved as a qualified employer for calendar year 2013. This form serves as notice to the employee of the approval and it must be retained in the employee's records. For each year that a business qualifies, employees who are not residents of New Mexico may choose to allocate or apportion income earned at the qualified manufacturing plant to their state of residence. Only income earned by a non-resident of New Mexico at an approved business location may qualify for these special allocation and apportionment procedures. All other New Mexico source income must be allocated to New Mexico.

A copy of this approved form is to be given to non-resident employees at qualifying New Mexico plant locations by a qualified employer. Department approval must be obtained prior to delivery to the non-resident employee.

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**This section is to be completed by the New Mexico Taxation and Revenue Department.**

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Name of Qualified Employer	
Physical Address of the Qualified Manufacturing Plant	City/ State/ ZIP

**New Mexico Taxation and Revenue Department Use Only**

The business described herein has been approved by the Taxation and Revenue Department as a Qualified Employer for calendar year 2013 for purposes of Section 7-2-11 NMSA 1978.

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Signature of Department Employee	Title	Date
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**This section is to be completed by the non-resident employee.**

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Name of Non-resident Employee (please print your name)	
<b>I swear under penalty of perjury that I am a non-resident employee of a New Mexico qualified employer employed at the above plant location. I further declare that I have examined this document, including accompanying statements, and to the best of my knowledge and belief it is true, correct and complete.</b>	
Signature of Non-resident Employee	Date

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**Calendar Year 2013 – page 2 of 2**

**Instructions for the non-resident employee:** In tax year 2013, employees who are not residents of New Mexico and who are employed at an approved plant may allocate income earned at the plant to their state of residence for state income tax purposes. The election applies only to income earned at the business location specified on page 1 of this form. Other income from New Mexico sources must be allocated and apportioned to New Mexico. For example, wages earned from employment at a New Mexico business that has not been approved or otherwise does not qualify as an eligible employer, must be allocated to New Mexico. Income from all other New Mexico sources must be allocated to New Mexico. Maintain a copy of this form in your records and **submit a copy with your PIT-1, *New Mexico Personal Income Tax Return*.**

To allocate income earned at the qualified business location to your state of residence, you must file a PIT-B, *New Mexico Allocation and Apportionment of Income Schedule*, with your PIT-1, *New Mexico Personal Income Tax return*. Report all income from wages everywhere on PIT-B line 1, column 1. When completing line 1, column 2, exclude the wages earned at the qualified manufacturing plant. Continue to complete the Schedule PIT-B per the instructions provided with that form. **IMPORTANT: Submit a copy of Form RPD-41249 13 with your New Mexico income tax return to document that no New Mexico income tax is due from your employment at this plant.**

**How withholding tax requirements are affected:** New Mexico employers must withhold from wages of New Mexico residents if required to withhold for federal purposes. New Mexico also requires withholding from the wages of any non-resident employee who has worked in New Mexico for a total of 15 days in a calendar year and who is subject to a federal withholding requirement. Once a manufacturing plant is approved as qualified, the non-resident employees of that plant may elect to allocate or apportion the wages earned at the qualified manufacturing plant to the state of residency. The federal income tax withholding will not be affected by this election, but the employee may wish to change his or her withholding for state purposes. The employee may contact the employer about a change in New Mexico withholding only. When the employer's qualified period has expired, the employee should review his or her New Mexico withholding requirements because the income earned at the plant will then be subject to New Mexico income tax. The New Mexico Taxation and Revenue Department will perform random audits of persons filing this form, *Notice of Approval of a Qualified Employer for Allocation of Non-resident Employee Income from Manufacturing Plants in New Mexico Within 20 Miles of International Border*. You may be asked to verify your residency status.