

## ***Tax help for part-year residents of New Mexico...***

### **INTERNAL REVENUE SERVICE**

The Internal Revenue Service (IRS) is the first judge of who files federal income tax, and consequently, of New Mexico residents whose income must be reported here. Contact the IRS online at [www.irs.gov](http://www.irs.gov) or telephone at 800-829-1040.

### **PERSONAL INCOME TAX UNIT**

TRD's Personal Income Tax Unit can help with state questions only. The number is (505) 827-0827. Please have your social security number ready if you have filed in New Mexico in prior years.

### **NEW MEXICO TRD DISTRICT TAX OFFICES**

New Mexico offers free tax help and advice at the TRD district tax offices:

1. District A (Santa Fe) (505) 827-0951
2. District B:  
(Albuquerque) (505) 841-6200  
(Farmington) (505) 325-5049
3. District C (Las Cruces) (575) 524-6225
4. District D (Roswell) (575) 624-6065

You may also write to us at: Tax Informa-

tion and Policy Office, Post Office Box 630,  
Santa Fe, NM 87504-0630.

To find publications on the TRD web site go to [www.tax.newmexico.gov](http://www.tax.newmexico.gov). Click on "Forms and Publications." Brochures addressing single questions in simplified format are posted there, as are FYIs, which are more detailed.

New Mexico Taxation and Revenue Department

## **THE 185-DAY PRESENCE LAW & NEW MEXICO'S INCOME TAX**

*Even if you are domiciled out of state,  
you may have a tax obligation to New  
Mexico...*



New Mexico Taxation and Revenue Department  
Joseph Montoya Building  
1100 St. Francis Drive  
Santa Fe, NM 87505



Rev. 10/10

## *Physically present in New Mexico 185 days in a year? You're a resident!*

New Mexico's law, beginning with tax year 2003, says every person physically present in New Mexico for 185 days or more in a calendar year is a New Mexico resident for income tax purposes *if that person also has an obligation to file a federal return with the IRS*. The category includes people whose permanent homes (domiciles) are in other states. Vacationers, students, employees and independent contractors, if here for 185 days or more, are residents. Even foreign nationals and people domiciled in states that do not have income taxes must file when they have a federal filing requirement and are physically present here at least 185 days. The 185 days do not have to be consecutive.

### **Benefits of New Mexico Residency**

With the requirement to file a personal income tax (PIT) return in New Mexico comes the opportunity to apply for all rebates, credits and deductions available to full-year New Mexico residents. These include the deduction for allowable out-of-pocket medical expenses not previously deducted on a federal return (see the form PIT-1 instructions), credit for tax paid to another state on income sources also claimed by New Mexico, and the same rebates and other credits available to low-income, full-year New Mexico residents.

### **MILITARY PERSONNEL**

Exempt from the 185-day threshold are military personnel whose permanent homes are outside New Mexico, who are physically present in this state on military orders 185 days or more *and* who do not formally change their state of residence to New Mexico. *The exemption does not extend to the spouse of the military partner if the spouse is physically present in New Mexico for 185 days or more.*

A New Mexico resident serving in the United States Armed Forces keeps New Mexico residency and the obligation to file personal income tax even if he or she is absent from the state 185 days or more.

### **FORMS TO FILE**

- **PIT-1 form** (required for all) is equivalent to the federal form 1040. Do your federal return first. You need the federal adjusted gross income figure (FAGI) to begin your New Mexico PIT-1;
- **PIT-B allocation and apportionment schedule** (required if you have income from New Mexico and another state) allows you to separate New Mexico-sourced income from your total federal income for New Mexico taxation;
- **PIT-ADJ schedule** provides for adjustments when you are eligible for capital gains, credit for tax paid to another state, New Mexico Education Trust (529) plans and other adjustments. "Another state" includes the state where your permanent home is located now or where it was located at the time you received the income. Attach the other state's completed tax return to your New Mexico

PIT-1 return to claim the credit;

- **PIT-ES form** for estimated income tax if you are self-employed, or if you had other compensation, including wages, and tax was not withheld for any reason;
- **PIT-RC rebate and credit schedule** accompanies the PIT-1 return of all who claim rebates for low-income filers. The rebates are available to New Mexico residents with a modified gross income of \$24,000 or less. See the PIT-RC instructions about modified gross income. Some low-income filers in this category complete a "pretend" IRS return, keep it in their files, and use information from it (the federal adjusted gross income figure or FAGI) to begin their New Mexico calculations.

### **WHERE TO FIND FORMS**

The forms, instructions and rate tables are on our web site at [www.tax.newmexico.gov](http://www.tax.newmexico.gov). Click on "Personal Income Tax Forms" in the "Individuals" menu on the homepage.

You can reach the forms order line at (505) 827-2206.

**FORMLESS?** You can file electronically. Go to the web site at [www.tax.newmexico.gov](http://www.tax.newmexico.gov). Click on "File My Income Tax" under the "Individuals" menu. Follow the prompts.

**NEED PUBLICATIONS?** Our web site has them at [www.tax.newmexico.gov](http://www.tax.newmexico.gov). Select the "forms and publications" button.