2022 PIT-B NEW MEXICO ALLOCATION AND APPORTIONMENT OF INCOME SCHEDULE



14

Print your name (first, middle, last)	YOUR SOCIAL SECURITY NUMBER					
Taxpayers who allocate and apportion income from both inside and outside instructions when completing this schedule. Include the Schedule PIT-B with y					edule. Please refer to the	
For first-year and part-year resident taxpayers, enter the period of residen	ncy. A. From			в. through	1	
If your spouse's residency period is different, enter the period of residency for your spouse. If additional periods of residency apply, write them in the space below this line.				D. through	1	
If the taxpayer or spouse is a military servicemember's spouse qualifying f Residency Relief Act, is not a resident of New Mexico, and is allocating income Mexico to their state of residence, mark the appropriate box.				Taxpayeı	Spouse	
NOTE: Resident taxpayers including persons phy must allocate all income and deductions						
ECTION I: ALLOCATION OF NONBUSINESS INCOME			Column 1 Total Federal Income		Column 2 New Mexico Income	
1. Wages, salaries, tips, etc. If non-resident military personnel, see PIT-B ins		1				
If you used Form PIT-110 to calculate line 1, Column 2, mark this box Nonbusiness interest and dividends. Include difference from Schedule PI line 1 minus line 6	T-ADJ,	2				
Pensions, annuities, social security, and lump-sum distributions		3				
Rents and royalties		4		<u>l</u>		
Gains or losses from the sale or exchange of property		5				
6. Income or losses from pass-through entities		6				
7. All other income not included in lines 1 through 6 and line 8		7				
SECTION II: APPORTIONMENT OF BUSINESS AND FARM	INCOME (Fo	r line	8. If none,	go to lin	e 9.)	
Business and farm income. To determine the amount for Column 2, comp worksheet PIT-B, page 2. See the instructions		8				
9. ADD lines 1 through 8 and enter the amount here		9				
 Federal adjustments to income. In Column 1, enter the figure from federa Adjustment to Income. For Column 2, see the PIT-B instructions 		10				
11. Total income. Line 9 minus line 10. Column 1 must be equal to or greater than Federal Adjusted Gross Income (Form PIT-1, line 9) If non-resident military personnel, see the PIT-B instructions.		11				
12. DIVIDE the amount on line 11, Column 2 by the amount on line 11, Column (Cannot be less than zero. If greater than 1, enter 100.0000.)				12	2 %	
13. Using the tax rate tables, find the tax applicable to PIT-1, line 17. If an am distributions is shown on PIT-1, line 19, add it to the tax and enter the rest	ount for tax on lur	mp-su	m			
14. MULTIPLY line 12 by line 13. Enter the amount here and on PIT-1, line 18	3, and then in the	box o	n PIT-1. line 18a	а,		

mark **B** to indicate the tax came from PIT-B.....

2022 PIT-B (page 2) NEW MEXICO ALLOCATION AND APPORTIONMENT OF INCOME SCHEDULE



YOUI	X 50	OCIAL SECURITY NUMBER BUSIN	NESS NAME	BUSINESS TAX IDE	ENTIFICATION NUMBER	
	G.		H. FEIN			
				ı. NMBTIN		
		WORKSHEET FOR APPORTION Complete a works See worksheet instructions for defin	sheet for each business o	or farm.		
		OPERTY FACTOR Average value of real and tangible personal property	Column 1 Total Everywhere	Column 2 New Mexico	Column 3 Factor	
	a.	owned or rented by the taxpayer and used during the	1a	<u> </u>	\neg	
	b.	DIVIDE Column 2 by Column 1, showing 4 decimal place	<u> </u>		1b	
2.	PAY	YROLL FACTOR				
	a.	Compensation paid by taxpayer	2a			
	b.	DIVIDE Column 2 by Column 1, showing 4 decimal place	es		2b	
3.	SAL	LES FACTOR				
	a.	Total sales, excluding non-business income	3a			
	b.	DIVIDE Column 2 by Column 1, showing 4 decimal place	es		3b	
4.	Tota	al of lines 1b, 2b, and 3b			4	
	a.	Count of factors	4a			
5.	DIV	IDE line 4 by the number of factors entered in line 4a, show	wing 4 decimal places		[5]·	
li	ine 8	TIPLY the line 8, Column 1 amount on PIT-B, page 1 by the 8, Column 2. If you have more than one business or farm, color farm, and enter the sum of the results on PIT-B, line 8,	complete a worksheet for each bus	usiness or farm, calculate	e the result for each busi-	
1		e you changed your reporting of any class or typior taxable year?	pe of allocated or apportion	ed income from the	way it was reported ir	
Th	ıis e	entity submitted written notification of its election	on to use one of the specia	I methods of appor	tionment of business	
ir	ICO	ome for tax year ending Th	ne effective date of the elec	tion is	See instructions.	
М	ark	the box indicating the special method elected.			arters Operation	