

===== **2008 NEW MEXICO PERSONAL INCOME TAX AMENDED RETURN** =====
INSTRUCTIONS

Who Must File.

If after you have filed your New Mexico personal income tax return you need to change the reported federal taxable income, or for changes to New Mexico taxable income, credits or rebates you must file an amended New Mexico personal income tax return. Describe the reason for amending your return in the space provided on page 2, Form PIT-X. If the New Mexico amended return shows changes as the result of filing an amended federal return, attach a copy of the federal amended forms and schedules. NOTE: The law requires an amended New Mexico return to be filed within 90 days of the date an adjustment to your federal return becomes final.

Which Forms to Use.

For a tax year beginning on or after January 1, 2008, but not after December 31, 2008, an amended return must be filed on Form **2008 PIT-X**. For tax years beginning on or after January 1, 2005, through December 31, 2007, use the Form PIT-X applicable to the tax year that you are amending. For example, if amending for tax year 2005, use Form 2005 PIT-X. If filing a fiscal year return, use the form for the calendar year in which the fiscal period began.

For tax years beginning prior to January 1, 2005, file amended returns using the form for the appropriate tax year. For example, if you are amending the 2004 personal income tax return, use Form 2004 PIT-1, *New Mexico Personal*

Income Tax Return, and mark the “amended” checkbox. For tax years beginning in 2001 and earlier, an amended return checkbox is not present on the form. To file an amended return for 2001 or earlier, write “Amended” at the top of the form.

For all tax years, you must include with your amended return all schedules applicable to the tax year as required by the instructions. There are no special amended schedules to use. Attach the same forms that would be filed with an original return. For the 2008 return, attach all required 2008 Schedules PIT-S, PIT-ADJ, PIT-RC, PIT-B, PIT-D, or PIT-CR. Submit the schedules if there is an amount in the “as amended” column, on Form 2008 PIT-X, even if the amounts did not change from the schedule submitted with the previously filed return. You do not need to file W-2 forms and similar information forms unless you are amending your New Mexico return to change the amount of tax withheld.

How to Complete Form 2008 PIT-X.

To complete the 2008 Form PIT-X, you will need your previously filed 2008 personal income tax return and instructions.

Complete the top of page 1 of the Form PIT-X. Important: Complete all required fields, even if the information did not change.

Make sure your name(s) and social security number(s) are correct and legible. If married filing jointly, the

first person listed on the amended return should be the first person listed on the original return.

Enter your *current address*. Mark the checkbox above the name-and-address block if you moved or changed your address since your last filing.

Enter the residency status and, if required, deceased taxpayer information and complete lines 2 through 6. If you had an approved extension of time to file for the original filing, enter on line 3 the extension information required on the original return.

For example: If a calendar year filer obtains a federal automatic extension, the checkbox on line 3 should be marked and the extended due date should show October 15, 2009, on the original return. When filing an amended return, also mark the checkbox on line 3, and enter the extended due date of October 15, 2009. Do this even if the extended due date does not affect the amended return.

Completing the “As Previously Filed” column. In the first column, enter the return figures *as previously filed*. If you have filed multiple returns for the 2008 tax year, enter only the figures from the most recently filed return.

Lines 9a, 13a, 15 and 29 must show the correct responses for the second column, the “As amended” column. You do not have a corresponding indicator box or entry field for the “As previously filed” column.

Completing the “As Amended” column. Enter the amended return data in the second column. Except for line 25, complete the line items according to the instructions for the original 2008 Form PIT-1. *Important: You must complete all lines applicable to your amended tax return, including lines that did not change from the previously filed return.*

For example, if line 9, Federal Standard Deduction amount was originally filed as \$10,700, and the amended return does not affect the Federal Standard Deduction amount, enter \$10,700 in the “As Amended” column, line 9.

Complete line 25 on 2008 Form PIT-X using the schedule at the bottom of page 2, Form PIT-X, and the instructions for line 25, that follow.

Instructions for Line 25 - Other Payments Less Any Refunds.

Complete the schedule at the bottom of page 2, Form PIT-X, and enter the result on line 25, in the second column, marked “As Amended.”

LINE 25 Schedule Instructions

Line 1. 2008 Other Payments.

List any 2008 payments made prior to, or separate from, the submission of this amended return. Enter the date and amount of the payment. Do not include any estimated or carry-forward payments reported on line 24, Form 2008 PIT-X.

Line 1a. Sum of Payments.

Enter the sum of 2008 Other Payments listed on line 1.

Line 2. 2008 Refunds Received.

List any refunds received from a previously filed 2008 New Mexico personal income tax return. If the Department paid interest on your refund, do not include the interest paid.

Line 2a. Sum of Refunds.

Enter the sum of 2008 refunds listed on line 2.

Line 3. Subtract line 2a from 1a.

Enter the result on line 3 of the schedule and on line 25, Form PIT-X. If the result is a negative number, enter the minus sign immediately to the left of the monetary amount.

If additional space is needed to complete the schedule for line 25, attach a schedule in the same format on a separate page.

Completing Form PIT-X.

Sign and date your return at the bottom of page 2 of Form PIT-X. If you are married and filing a joint return, both spouses must sign it.

Paid Preparer’s Use Only.

Paid preparers must sign your return. Anyone you pay to prepare your return must sign it and fill in the other blanks in the paid preparer’s signature section of the return. The preparer may sign it by hand or any other method of electronic signature acceptable to the Internal Revenue Service. Paid preparers are subject to certain requirements. For more information, see Penalties and Interest on Form PIT-1, page 11.

Paying Your Tax Liability.

You may make payment by electronic check at no charge, through the Department’s web page, using Taxpayer Access Point (TAP). Electronic check authorizes the Taxation and Revenue Department to debit your checking account in the amount and on the date you specify. Directions are available on the web site -- www.tax.state.nm.us. Click on E-services.

You may also pay using a credit card. A convenience fee of 2.49% is charged to reimburse the Department for charges paid to the credit card company.

If mailing a payment with your return, complete the PIT-PV, Payment Voucher. Write your social security number and “2008 PIT-X” on your payment.

Submit only original, official state forms. Copies cause a delay in processing your return. Keep a copy of your original return and attachments.

Before you mail your return, make sure you have completed the *Checklist for Form 2008 PIT-X* on page 3 of these instructions.

Mail your return, attachments and any applicable payment to the address stated below and printed on the return:

**New Mexico Taxation and
Revenue Department
P.O. Box 25122
Santa Fe, New Mexico
87504-5122**

Check List for Form 2008 PIT-X

- Enter name(s) in the same order as filed on the original return.
- Attach W-2(s) or other informational return(s) **only** if different from previous return submitted.
- If there is an entry in the “As Amended” column of lines 8 or 12, attach Schedule PIT-ADJ.
- If there is an entry in the “As Amended” column of line 18, attach Schedule PIT-CR.
- If there is an entry in the “As Amended” column on line 21, attach Schedule PIT-1-RC.
- If PIT-B was used to calculate the amended tax amount on line 15, attach Schedule PIT-B.
- If there is an entry in the “As Amended” column on line 34, Form PIT-D must be attached. You may not decrease or eliminate any amount of voluntary contribution made on the original or previously filed return.
- Enter the reason for amending the return in the space provided at the top of page 2, Form 2008 PIT-X. If you amended the return resulting from changes to the federal return, attach a copy of the federal amended form.
- Make a copy of ALL documents for your records.
- If mailing payment with the return, complete Form **PIT-PV** and attach the check or money order. Make your check or money order payable to New Mexico Taxation and Revenue Department and write the social security number and “2008 PIT-X” on your check.

IMPORTANT:

**Complete all applicable fields in the “As Amended” column,
even if the information did not change.**

Attach all schedules necessary to support your “As Amended” figures.