

# NEW MEXICO BULLETIN

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B-300.6, new 10/05

## NEW MEDICAL TAX BREAKS FOR SENIORS Assistance for Filers 65 and Older

Effective for the 2005 tax year and later years, anyone aged 65 or over on the last day of the tax year -- including nonresidents required to file personal income tax in New Mexico -- can receive additional tax relief based on medical expenses if the filer meets certain conditions.

A new exemption of \$3,000 **and** a new credit of \$2,800 are available to filers 65 years or older who have unreimbursed and uncompensated medical expenses of at least \$28,000 during the tax year. The exemption and credit are offered in addition to the deduction for similar medical expenses offered on the PIT-1 form to all New Mexico filers (see the PIT-1 line 10 instructions for the list of deductible out-of-pocket expenses).

The tax breaks and conditions apply regardless of income level. It also makes no difference whether senior filers are covered by Medicare, Medicaid, other insurance or no insurance.

The conditions are:

- Filers must be at least 65 years of age on the last day of the tax year;
- Filers must have unreimbursed or uncompensated medical expenses of at least \$28,000;
- Filers may not be dependents of other taxpayers, and
- The tax benefit applies to out-of-pocket medical expenses paid by taxpayers for themselves, their spouses or dependents.

Eligible claimants should check the instructions for form PIT-1 (line 10) and schedules PIT-ADJ and PIT-1-RC beginning with tax year 2005. Instructions and forms are mailed to taxpayers in state income tax packets and posted on the department's home page during the last week of December. ■

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**For more information on the medical expense relief for seniors, please contact your local district office or call 505/827-0827, the Personal Income Tax Unit. Addresses and telephone numbers of district offices are listed under "For Further Assistance" on the reverse of this Bulletin.**

## FOR FURTHER ASSISTANCE

Local state tax offices offer full service and information about New Mexico's taxes, tax programs, forms, and specific information about your filing situation.

**ALBUQUERQUE 505-841-6200**  
Taxation and Revenue Department  
5301 Central NE  
P.O. Box 8485  
Albuquerque, NM 87198-8485

**SANTA FE 505-827-0951**  
Taxation and Revenue Department  
Manuel Lujan Sr. Bldg.  
1200 S. St. Francis Dr.  
P.O. Box 5374  
Santa Fe, NM 87502-5374

**FARMINGTON 505-325-5049**  
Taxation and Revenue Department  
3501 E. Main St.  
P.O. Box 479  
Farmington, NM 87499-0479

**LAS CRUCES 505-524-6225**  
Taxation and Revenue Department  
2540 El Paseo Bldg. #2  
P.O. Box 607  
Las Cruces, NM 88004-0607

**ALAMOGORDO 505-437-2322**  
**SILVER CITY 505-388-4403**

(above calls transfer to Las Cruces office)

**ROSWELL 505-624-6065**  
Taxation and Revenue Department  
400 Pennsylvania Ave., Suite 200  
P.O. Box 1557  
Roswell, NM 88202-1557

**CARLSBAD 505-885-5616**  
**CLOVIS 505-763-5515**  
**HOBBS 505-393-0163**

(above calls transfer to Roswell office)

Main Switchboard: 505/827-0700 (Santa Fe)

**General Information.** FYIs and Bulletins present general information with a minimum of technical language. All FYIs and Bulletins are free and available through all local tax offices, the Tax Information and Policy Office and on the Internet. The Taxation and Revenue Department's Internet address is:

<http://www.state.nm.us/tax>

This publication provides instructions or general information to the taxpayer. It does not constitute a regulation or ruling as defined under Section 7-1-60, *New Mexico Statutes Annotated*, 1978. Taxpayers and preparers are responsible for being aware of New Mexico tax laws and rules. Consult the Department directly if you have questions or concerns about information provided in this Bulletin.