

STATE OF NEW MEXICO TAXATION AND REVENUE DEPARTMENT
**INDIVIDUAL INCOME TAX DECLARATION FOR
ELECTRONIC FILING AND TRANSMITTAL**

PIT-8453

For the year January 1 - December 31, 2012

2012

Your first name & middle initial	Last name	Social security number	<input type="checkbox"/> RESIDENCY STATUS
Spouse's first name & middle initial	Last name	Social security number	<input type="checkbox"/> RESIDENCY STATUS

Your mailing address, city, state and ZIP code

FILING STATUS (Check one)

(1) Single
 (2) Married filing jointly
 (3) Married filing separately (Enter spouse's Social Security Number)
 (4) Head of household (Enter name of person who qualifies you as head of household if that person is not counted as a qualified exemption on your federal return) _____
 (5) Qualifying widow(er)

PART I TAX RETURN INFORMATION (WHOLE DOLLARS ONLY)

1. Federal Adjusted Gross Income (PIT-1 Form, Line 9).....	1.	
2. Net New Mexico Income Tax (PIT-1 Form, Line 22).....	2.	
3. Total Payments and Credits (PIT-1 Form, Line 31)	3.	
4. Tax Due (PIT-1 Form, Line 32)	4.	
5. Overpayment (PIT-1 Form, Line 38).....	5.	

PART II DECLARATION OF TAXPAYER

I declare the amounts described in Part I above agree with the amounts shown on the corresponding lines of my New Mexico personal income tax return data, and that I have examined the contents of my electronic return and accompanying schedules and statements. To the best of my knowledge and belief, my return is true, correct, and complete. I consent that my return, including accompanying schedules and statements, be electronically transmitted to the New Mexico Taxation and Revenue Department.

PLEASE SIGN HERE

_____ Date _____ Spouse's signature (If joint return, BOTH MUST sign.)
 Your signature

PART III DECLARATION OF PREPARER/TRANSMITTER (if applicable)

PAID PREPARER'S, ELECTRONIC RETURN ORIGINATOR'S or OTHER THIRD-PARTY TRANSMITTER'S USE ONLY

I declare the above taxpayer's return is based on all pertinent information of which I have knowledge. I have verified that the taxpayer's name shown on this declaration agrees with the name that appears on the proof of account. A copy of all forms and information to be filed with or transmitted to the New Mexico Taxation and Revenue Department have been provided to the taxpayer.

Preparer/Transmitter's signature	Date
Check if self-employed <input type="checkbox"/>	CRS identification number
Firm's name (or yours if self-employed)	
Address (number, street, city & state)	ZIP code

**When required to submit a copy of this form to the Department, mail form and attachments to:
New Mexico Taxation and Revenue Department, P.O. Box 5418, Santa Fe, NM 87502-5418**

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INSTRUCTIONS

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Who Must Complete this Form:

Form 2012 PIT-8453 must be completed when a tax preparer, electronic return originator (ERO), or other third-party transmitter electronically transmits a 2012 New Mexico personal income tax return to the Department. Form 2012 PIT-8453 must also be completed by an individual who electronically transmits (files) their own return, but only when supporting documentation is required to be submitted to the Department in paper form. A copy of Form PIT-8453 need only be submitted to the Department when supporting documentation is required and can only be submitted to the Department in paper format. See *Who Must Submit this Form to the Department*, for further details.

New for 2012: Taxpayers who submit 2012 personal income tax returns through the Federal/State e-file program (a third-party software program) may now be able to attach or include supporting documentation with the electronic file. If all supporting documents are submitted with the electronic file, Form PIT-8453 is not required to be submitted to the Department.

Who Must Submit this Form to the Department:

Generally, Form PIT-8453 is not required to be submitted to the Department. Form PIT-8453 is required to be submitted to the Department if the electronically filed return requires supporting forms, schedules and other paper documentation, required to support the return data, exemptions, deductions or credits, and the supporting documentation is not attached or included with the electronically filed return. See the list of supporting documentation on page 2 of these instructions.

Do not submit copies of Form PIT-1 or Schedules PIT-S, PIT-ADJ, PIT-RC, PIT-B, PIT-D or PIT-CR. You are required to submit Form PIT-8453, only if you have one or more supporting documents, that are not electronically submitted with the return.

Individuals electronically filing their own return through the Department's Web File application will be instructed by the program when they are required to complete and submit Form PIT-8453.

Special Instructions for a Paid Tax Preparer, Electronic Return Originator or Other Third Party Transmitter:

When a 2012 New Mexico personal income tax return is electronically transmitted through a paid tax preparer, electronic return originator or other third-party transmitter, the tax preparer or transmitter must complete Form PIT-8453 and obtain a signature(s) from the taxpayer, even if the form is not required to be submitted to the Department. Form PIT-8453 authorizes a tax preparer or other third-party to electronically transmit (file) the tax return on behalf of the taxpayer and

authenticates the electronic portion of the return,

After Form PIT-8453 has been completed and signed, paid tax preparers and other third-party transmitters must provide the taxpayer a copy of the prepared return and Form PIT-8453. The electronic return transmitter must advise the taxpayer of the taxpayer's responsibility for keeping all documentation related to the tax filing for ten years from the end of the calendar year in which the return was due or filed. The electronic return transmitter also must retain Form PIT-8453 and all supporting documents for a period of three years from the end of the calendar year in which the return was due or filed.

How to Complete this Form:

Complete the taxpayer name(s), address, Social Security Number(s), residency status, and filing status information as reported on Form PIT-1. Mark the residency status box exactly as it is marked on Form PIT-1, indicating "R" for resident, "N" for non-resident, "P" for part-year resident, and "F" for first-year resident, for the primary taxpayer and the spouse.

PART I, Tax Return Information. Complete lines 1 through 5 with the information from the taxpayer's return data. The numbers on these lines must match the entries on the corresponding lines of the electronic return.

PART II, Declaration of Taxpayer. The taxpayer and spouse, if married filing separately, must sign PART II authorizing the electronic transmission of their return and declaring that the taxpayer information provided on Form PIT-8453 is true, correct, and complete. A blank Form PIT-8453 must be treated the same as a blank tax return in that a tax preparer, electronic return originator, or other third-party transmitter must not allow any taxpayer to sign a blank Form PIT-8453 or tax return. The taxpayer may review the completed tax return on a display terminal.

PART III, Declaration of Preparer/Transmitter. The tax preparer, electronic return originator or other third-party transmitter must complete PART III. An individual who electronically transmitted his or her own return leaves Part III blank. If a person other than the transmitter prepares the return, the paid preparer's signature is also required. Instead of obtaining the paid preparer's signature on the PIT-8453, the ERO may attach a copy of the return bearing the paid preparer's signature to Form PIT-8453.

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Supporting Paper Documentation Required to be Submitted to the Department:

You must submit Form PIT-8453 if any of the following supporting documentation is required by instruction:

- An **IRS approval for an ITIN** if you or your spouse are using an ITIN instead of an SSN for the first time;
- A **federal non-resident return** if you are filing a married-filing-jointly return and your spouse is not required to obtain an SSN or an ITIN per federal regulation;
- A **statement of Division of Community and Separate Income and Payments** if you are (1) married filing separate returns, and your income and payments are not divided evenly, or (2) married filing a joint return and you or your spouse - but not both - is a resident of a community property state, **and** your income and payments are not divided evenly;
- **Form RPD-41083, Affidavit to Obtain Refund of New Mexico Tax Due a Deceased Taxpayer**, if a refund must be made payable to the order of a person other than a deceased primary taxpayer or spouse;
- A copy of a **death certificate** if the primary taxpayer or spouse named on the return died before filing the return;
- A **property tax statement for Los Alamos or Santa Fe County Property** if you are claiming the additional low income property tax rebate for Los Alamos or Santa Fe counties on Schedule PIT-RC, and the PIT-1 return shows an address not located in Los Alamos or Santa Fe County;
- **Another state's tax return** if claiming the credit for taxes paid to another state;
- **Form PIT-CG, Caregiver's Statement and the Day Care Credit Worksheet**, when claiming the child day care credit on Schedule PIT-RC
- **Form PIT-110, Adjustments to New Mexico Income Worksheet**, if you are a non-resident whose job is located in this state, but whose job assignments require you to be temporarily assigned outside of New Mexico;
- **Certification from the Human Services Department or a licensed child placement agency**, in the first year in which a Special Needs Adopted Child Tax Credit is claimed.
- **Schedule CC, Alternative Tax Schedule**, if you are a non-resident who qualifies to pay using an alternative tax method;
- **Form RPD-41272, Calculation of Estimated Personal Income Tax Underpayment Penalty**, if you owe penalty for underpayment of estimated personal income tax and elect to use an alternative method, and not the standard method, of computing your liability;
- **Form RPD-41285, Annual Statement of Withholding of Oil & Gas Proceeds**, if tax was withheld from proceeds from oil or gas wells located in New Mexico;
- **Form RPD-41359, Annual Statement of Pass-Through Entity Withholding**, if tax was withheld from the net income of a pass-through entity;
- A **schedule of net operating loss carry-forward** if you are claiming a New Mexico net operating loss;
- Required documentation to support your **claim for any refundable or non-refundable credits on Schedules PIT-RC or PIT-CR**:
 - Form PIT-4 - Cultural Properties Preservation Credit;
 - Form PIT-5 - Qualified Business Facility Rehabilitation Credit;
 - Form RPD-41243 - Rural Job Tax Credit;
 - Form RPD-41244 - Technology Jobs Tax Credit;
 - Form RPD-41246 - Electronic Card-Reading Equipment Tax Credit;
 - Forms RPD-41280 & 41281 - Job Mentorship Tax Credit;
 - Form RPD-41282 - Land Conservation Incentives Credit;
 - Form RPD-41301 - Affordable Housing Tax Credit;
 - Form RPD-41317 - Solar Market Development Tax Credit;
 - Form RPD-41340 - Blended Biodiesel Fuel Tax Credit;
 - Form RPD-41329 - Sustainable Building Tax Credit;
 - Form RPD-41320 - Angel Investment Credit;
 - Form RPD-41326 - Rural Health Care Practitioners Tax Credit;
 - Form RPD-41319 - Agricultural Water Conservation Tax Credit;
 - Form RPD-41334 - Advanced Energy Tax Credit;
 - Form RPD-41346 - Geothermal Ground-Coupled Heat Pump Tax Credit;
 - Form RPD-41361 - Agricultural Biomass Tax Credit;
 - Form RPD-41228 - Film Production Tax Credit;
 - Form RPD-41358 - Cancer Clinical Trial Tax Credit; or
 - Form RPD-41371 - Veterans' Employment Tax Credit.
- **Any other paper schedules or attachments** required by instruction.

Amended Returns:

You may also use this form to submit back-up documentation for amended returns. For an amended return, you are required to submit corrected annual information returns and statements of withholding, applicable federal forms and schedules, and letters of explanation, if required.

When required, mail Form PIT-8453 and attachments to:

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P.O. Box 5418
Santa Fe, NM 87502-5418