



STATE OF NEW MEXICO  
**Taxation and Revenue Department**  
An Equal Opportunity Employer

DIVISIONS

**Office of the Secretary**  
(505) 827-0341  
**Administrative Services**  
(505) 827-0369  
**Audit and Compliance**  
(505) 827-0900  
**Motor Vehicle**  
(505) 827-2296  
**Property Tax**  
(505) 827-0870  
**Revenue Processing**  
(505) 827-0800  
**Tax Fraud Investigation**  
(505) 827-0354

**Bill Richardson**  
*Governor*  
**Jan Goodwin**  
*Secretary*

**What is the Working Family Tax Credit?** A New Mexico Resident who qualifies for the Federal Earned Income Tax Credit may claim a credit against their New Mexico tax liability. This credit is called the Working Families Tax Credit, which reduces state income tax liability. Any amount that is more than the tax liability will be refunded to the taxpayer.

**How do I qualify for this credit?** A New Mexico resident must meet the following requirements:

- Has a valid social security number
- Is not filing separately from their spouse
- Is a United States citizen or resident alien
- Does not have foreign income
- Does not have more than \$2,900 in investment income
- Has some earned income-example: wages, salaries, self-employment earnings, disability benefits

**How do I apply for this credit?** A New Mexico resident must file a New Mexico personal income tax return-Form PIT-1. New Mexico residents will take the amount of the Federal Earned Income Tax Credit(EITC) from their Federal return and multiply the federal amount by 8%(.08) and enter it on the PIT-RC. As in past years, New Mexico Residents can receive assistance from VITA sites, Tax Help New Mexico and the local Taxation and Revenue District offices. Please visit our website at [www.state.nm.us/tax](http://www.state.nm.us/tax) for further details.

VITA Sites: 1-800-906-9887

TAX HELP New Mexico Sites: 1-877-212-4TAX

TRD District Offices:

**Santa Fe**

**Manuel Lujan Sr. Building  
Suite100  
1200 South St. Francis Dr.  
Santa Fe, NM 87502-5374  
(505) 827-0951  
5PM  
Monday – Friday 8 AM-5PM**

**Las Cruces**

**2540 El Paseo, Bldg #2  
Ste.200  
1557  
Las Cruces, NM 88004-0607  
(575) 524-6225  
Monday – Friday 8 AM -5:00 PM**

**Farmington**

**3501 E. Main Street  
Farmington, NM 87449-0479  
(505) 325-5049**

**Albuquerque**

**5301 Central NE,  
  
Albuquerque, NM 87198  
(505) 841-6200  
Monday–Friday 8 AM-**

**Roswell**

**400 N. Pennsylvania  
Roswell, NM 88202-  
  
(575) 624-6065  
Monday-Friday 8 AM-5 PM**