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Tax filing season opens Monday, January 23
Social Security benefits are now exempt from taxation for most NM seniors

SANTA FE—The Taxation and Revenue Department will begin accepting 2022 New Mexico Personal Income Tax returns on Monday, January 23. Returns are due by April 18, 2023.

This year's returns include historic changes: Most seniors will not have to pay state taxes on their 2022 Social Security retirement benefits thanks to legislation approved by Gov. Michelle Lujan Grisham. Military retirees will get a partial exemption on their service pensions, as well.

The Social Security exemption is available to taxpayers with adjusted gross incomes of under \$100,000 for single taxpayers and under \$150,000 for married couples filing jointly, heads of household and surviving spouses. Married couples filing separately each must have less than \$75,000 in adjusted gross income.

Also notable this year:

- A new Easy Enrollment program allowing taxpayers to check a box on their returns to get information on qualifying for low-cost or no-cost health care coverage or Medicaid. Checking the box allows Taxation and Revenue to release relevant information to the state Human Services Department, which administers Medicaid programs. HSD also will provide eligibility information to beWellnm, New Mexico's official health insurance exchange.
- A one-time, refundable tax credit of \$1,000 is available for full-time hospital nurses. Nurses will need to complete a form, the PIT-NC, and include it with their return to claim the credit. The PIT-NC needs to be signed by the nurse and their employer.

- The special rebates and relief payments issued by the Taxation and Revenue Department in 2022 do not need to be declared as income for New Mexico income tax purposes.

“This year’s tax season brings with it some historic changes that benefit New Mexico taxpayers who need it the most. Those changes build on improvements we’ve made to the tax code over the past several years,” said Taxation and Revenue Stephanie Schardin Clarke.

A variety of refundable rebates and credits are available to low- and moderate-income New Mexicans that can substantially reduce tax liability and increase refunds. Taxpayers should be sure to read the Personal Income Tax instructions carefully to see if they qualify for such programs as the Working Families Tax Credit, the Low Income Comprehensive Tax Rebate and others.

Even New Mexicans who aren’t required to file an income tax return because they are below the IRS income threshold may find it beneficial to file a state return. Refundable credits and rebates such as the Property Tax Rebate for low-income seniors and the Medical Care Credit may result in tax refunds even for residents who have had no tax withheld during the year. Filing a return also may qualify residents for special, one-time rebates such as those issued in 2022.

Taxpayers are encouraged to file early and electronically, either through a commercial service or directly on the Department’s [Taxpayer Access Point \(TAP\)](#) website. Filing electronically minimizes delays in processing and results in faster refunds and filing early lessens the chances of being affected by a fraudulent return being filed in your name.

The Department does sometimes reach out to taxpayers by mail to verify Personal Income Tax returns to combat identity theft. It will not contact taxpayers by phone unsolicited, except when conducting collection efforts. Confirming identity can take 6 to 8 weeks after the requested information is received.

Personal Income Tax forms and instructions are available at tax.newmexico.gov in the Income Taxes folder on the [Forms & Publications](#) page.

Paper forms will be available in Taxation and Revenue district offices and in many libraries throughout the state. In Albuquerque, forms will be available in the lobby of the Taxation and Revenue Department’s Copper Pointe Office at 10500 Copper Ave. NE. They also may be ordered by calling 1-866-285-2996.

Tax preparation help for low-income New Mexicans is available through the AARP and Tax Help New Mexico, along with some senior citizen centers and social service agencies. The AARP-Foundation can be reached at <http://aarpfoundation.org/taxaide>. Tax Help New Mexico can be reached at 505-224-5997.

A [list of other agencies](#) that provide filing assistance is available at tax.newmexico.gov.

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The Taxation and Revenue Department serves the State of New Mexico by providing fair and efficient tax and motor vehicle services. It administers more than 35 tax programs and distributes revenue to the State and to local and tribal governments throughout New Mexico.

The Department strives to reduce taxpayer burden through clearer communication, statutes, regulations, forms, correspondence and instructions.

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