### 2015 CIT-1 NEW MEXICO CORPORATE INCOME AND FRANCHISE TAX RETURN



1a	Taxpayer's name
	Mailing address (Number and street)
2a	City State Postal/ZIP code 4a Original Return FOR DEPARTMENT USE ONLY
За	City State Postal/ZIP code 4a Original Return FOR DEPARTMENT USE ONLY 4b Amended - RAR
	If foreign address, enter country Foreign province and/or state 4c Amended - Capital Loss
3b	4d Amended - Other New Mexico
	Federal Employer Identification No. (Required)  New Mexico CRS Identification No.  Corporate Entity ID.
5a	5b 5c
	Tay Year Peginning Tay Year Ending Estandad Dua Data
6a	Tax Year Beginning Tax Year Ending Extended Due Date 6c 6c 6c 6d
•	Taxpayer telephone number
	OMPLETE THE FOLLOWING:
Α.	State of incorporation A1. Date of incorporation
В.	Date business began in New Mexico B1. State of commercial domicile
C.	Name and address of registered agent in New Mexico
С.	Name and address of registered agent in New Mexico
	mailing address city state ZIP code
D.	NAICS Code (Required)  D1. Principal business activity in New Mexico
E.	Method used to determine New Mexico taxable income of the corporation:
	Separate corporate entity  Combination of unitary domestic corporations  Federal consolidated group
F.	Indicate method of accounting:
G.	If this is the corporation's final return, was the corporation:
	Dissolved Merged or reorganized Withdrawn G1. Date
H.	Has this corporation's federal income tax liability changed for any year due to an IRS audit or the filing of an amended federal return that has not been reported to New Mexico? YES NO If yes, submit an amended New Mexico Corporate Income and Franchise Tax Return,
	and a copy of the amended federal return or Revenue Agent's Report (RAR), if applicable, to the New Mexico Taxation and Revenue Department.
١.	If this return is a consolidated or combined return, complete the following information for each corporation in the consolidated or combined group. The total of Column 3 must equal CIT-1, page 2, line 19, and the total of Column 4 must equal CIT-1, page 2, line 15. If you need more space,
	attach a schedule in the same format.
	Column 1 Column 2 Column 3 Column 4 Corporate name Federal employer Amount of quarterly, tentative, or other Enter \$50 for each corporation
Г	identification number (FEIN) payments to be applied to this return. paying franchise tax.
F	
J.	FOR COMBINED FILERS ONLY:
	Is this combination the same as filed last year?
	combined group. Include each corporation's FEIN. If you need more space, attach a schedule.
	J1
K. L.	If other than a corporation, enter your legal entity type (for example, LLC or partnership):  If your business activities were immune from New Mexico corporate income tax under P.L. 86-272 for the 2015 tax year, mark this box.
	You must also enter zero on Schedule CIT-A, line 1. Complete and attach Schedule CIT-A to the CIT-1 return.
R	REFUND EXPRESS !! HAVE IT DIRECTLY DEPOSITED! SEE INSTRUCTIONS AND COMPLETE ALL  REQUIRED: You must answer this question.
	QUESTIONS IN THIS BLOCK.  RE.3 Type:  Choose one.  LOCATED OUTSIDE THE UNITED STATES? If yes, you may
	E.1 Routing number: not use this refund delivery option. See instructions.
KE	E.2 Account number:

## **2015 CIT-1** (page 2) NEW MEXICO CORPORATE INCOME AND FRANCHISE TAX RETURN





1.	Taxable income before federal NOL and special deductions (from federal NOL)	eral Form 1120)	1	
	1a. If federal taxable income is negative, enter the federal NOL incurr	ed <b>1a</b>		
2.	Interest income from municipal bonds, excluding New Mexico bonds		2	
3.	Federal special deductions (from federal Form 1120). Enter only a pos	sitive number	3	
4.	New Mexico base income. Add lines 1 and 2, and then subtract line 3.	4		
5.	New Mexico NOL carryover. Attach Form RPD-41379		5	
6.	Interest from U.S. government obligations or federally taxed New Mex		6	
7.	Subtotal. Subtract the sum of lines 5 and 6 from line 4		7	
8.	Deduction for foreign dividends from CIT-D, line 5		8	
9.	New Mexico net taxable income. Subtract line 8 from line 7		9	
			I.al	
10.	Income tax computation. Tax on the amount on line 9. See tax table of	n page 10 of instructions	10	
11.	New Mexico percentage. Enter 100% <b>OR</b> percentage from CIT-C, line	9 5	11 %	
12.	New Mexico income tax. Multiply line 10 by the percentage on line 11.		12	
13.	Total tax credits applied against the income tax liability on line 12 (from	m CIT-CR, line A). Attach CIT-CR	13	
14.	Net income tax. Subtract line 13 from line 12. Amount cannot be nega	tive	14	
	Franchise tax (\$50 per corporation)		15	
	Total income and franchise tax. Add lines 14 and 15		16	
17.	Amended Returns Only. Enter amount of all 2015 refunds received of Also see instructions for line 19.		17	
18	Subtotal. Add lines 16 and 17		18	
10.				
19.	Total Payments:  Quarterly  Extension  Applied from	19		
	k this box if you wish to use method 4 to calculate penalty and interest mated tax. See instructions, attach RPD-41287	' ' ИОа I I		
20.	New Mexico income tax withheld from oil and gas proceeds. Attach F	Forms 1099-Misc or RPD-41285	20	
21.	New Mexico income tax withheld from a pass-through entity. Attach if	Forms 1099-Misc or RPD-41359	21	
22.	Total payments and tax withheld. Add lines 19 through 21		22	
23.	Tax due. If line 18 is greater than line 22, subtract line 22 from line 18.		23	
24	Danalty See CIT 1 Instructions		24	
	Penalty. See CIT-1 Instructions		25	
	Interest. See CIT-1 Instructions  Total amount due. Add lines 23, 24, and 25		26	
			27	
27.	Overpayment. If line 22 is greater than line 18, enter the difference		27a	
	<ul><li>27a. Amount of overpayment to be applied to 2016 liability (not more</li><li>27b. Amount of overpayment to be refunded. Subtract line 27a from li</li></ul>		27b	
28	Total portion of tax credits to be refunded. Subtract line 27a from in	ne 27		
	(from CIT-CR, line B). Attach CIT-CR		28	
29.	Total refund of overpaid tax and refundable credit due to you. Add line	es 27b and 28	29	
Tay	xpayer's signature	Paid preparer's use only:		
I declare that I have examined this return, including accompanying schedules and statements, and				
to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer or an employee of the taxpayer) is based on all information of which preparer				
has any knowledge.  Signature of preparer if other than em			payer Date	
		P1 NM CRS identification number		
Signature of officer Date		P2 <b>FEIN</b>		
Titl	e Contact phone number	P3 Preparer's PTIN		
1	- Contact priorie number	P4 Preparer's phone number		
To:	xpayer's email address	Preparer's phone number		

# 2015 CIT-A NEW MEXICO APPORTIONED INCOME FOR MULTISTATE CORPORATIONS (attach to CIT-1)



F	Federal Employer Identification Number (FEIN)					
iΖ	expayers with income from inside and outside Ned schedules instead of this form. You musems for the return to be processed. Round a	t complete	Column 1, Total			
Α.	. Have you changed your reporting of any class a prior taxable year?	or type of a	llocated or apporti	oned incom	e from the way	/ it was reported in
В.	. This entity submitted written notification of its	election to u	se one of the spe	cial method	s of apportion	ment of business
	income for tax year ending	. The effec	tive date of the ele	ection is	Month/Day/Year	See instructions.
C	. Mark the box indicating the special method ele	ected.	Manufacturer	s 🔲	Headquarters	Operation
Α	PPORTIONED BUSINESS INCOME					
1.	New Mexico net taxable income (from CIT-1, page 2, line	9)			1	
2.	Net allocated income (from CIT-B, column 3, line 8)				2	
3.	Apportionable income. Subtract line 2 from line 1				3	
4. NEW MEXICO APPORTIONED INCOME. Multiply line 3 by line 9 below.  Enter the result on this line 4, and also on CIT-C, line 3				4		
	Calculate each percentage below to four decimal places; for example, 22.5431.		Column 1	Col	lumn 2	Percent
Ρ	ROPERTY FACTOR	Tota	I Everywhere	Inside N	lew Mexico	Inside New Mexico
	verage annual value of inventory					1
	/erage annual value of real property					1
	verage annual value of personal property ented property. Multiply annual rental value by 8					
	otal property					1
	Property factor. Divide Total property Column 2 by Colum		multiply by 100		5	%
_						
W	AYROLL FACTOR ages, salaries, commissions, and other compensation					1
of	employees related to apportionable income 6	а				]
6.	Payroll factor. Divide Column 2 by Column 1 and then m	nultiply by 100			+ 6	
	ALES FACTOR ross Receipts	7a				]
7.	Sales factor. Divide Column 2 by Column 1 and then mu	Itiply by 100			+ 7	%
8.	TOTAL FACTORS. Add lines 5, 6, and 7				+8	%
•	AVERAGE EACTOR Divide line 9 by the number of feets		anuta lina O		-[]	0/0

### **2015 CIT-B**NEW MEXICO ALLOCATION OF NON-BUSINESS INCOME



Federal Em	oloyer Identification	Number	(FEIN

SCHEDULE OF INCOME NOT DERIVED FROM THE TAXPAYER'S TRADE OR BUSINESS. We cannot accept computerized schedules instead of this form. Round all dollar amounts.

	Γ	Column 1 Gross Amount	Column 2 Related Expenses	Column 3 Column 1 less Column 2	Column 4 Allocation to New Mexico
1.	Non-Business Dividends				
2.	Non-Business Interest				
3.	Non-Business Rents				
4.	Non-Business Royalties				
5.	Profit or Loss on Sale of Non-Business Assets. 5				
6.	Non-Business Partnership Income				
7.	Other Non-Business Income. Attach schedule 7				
8.	Net allocated income. Enter here and on CIT-A, line 2. Add Column	3, lines 1 through 7	8	в	]
9.	Net New Mexico allocated income. Enter here and on CIT-C, line 2. Add Column				- 
2(			NEW MEXICO PERC	ENTAGE complete this schedule	<b>e</b> .
1	New Mexico net taxable income (from CIT-1,				
	Net New Mexico allocated income (from CIT-1),				
	New Mexico apportioned income (from CIT-A			·····	
	Subtotal. Add lines 2 and 3	*			
	<b>New Mexico percentage.</b> Divide line 4 by lin than 100%. Enter here and on CIT-1, page 2,	e 1 and then multiply by	100. Cannot be less than	zero or more	%
2	015 CIT-D NEW ME	EXICO FOREIGN	DIVIDEND DEDUC	TION SCHEDULE	
1.	Foreign dividend gross-up (from federal Form SEPARATE CORPORATE ENTITY FILERS (				
2.	70% of dividends and Subpart F income rece and reported on federal Form 1120, Schedule	ived from less than 20%	owned foreign corporatio	ns	
3.	80% of dividends and Subpart F income rece at least 20%, but less than 80%, of the stock (from federal Form 1120, Schedule C)	ived from corporations of by vote and value	of which the taxpayer owns	s	
4.	100% of dividends and Subpart F income rec on federal Form 1120, Schedule C	eived from 80% or more	e owned foreign corporatio	ns included	
5.	Total New Mexico deduction. Add lines 1 th	rough 4. Also enter on (	OIT-1, line 8	= 5	