

2015 General Information Instructions

[Name and Social Security Number](#)

[SSN or ITIN](#)

[Blind](#)

[Residency Status](#)

[Deceased Taxpayer or Spouse and Any Claimant](#)

[Filing Status](#)

[Dependent Exemptions](#)

[Address](#)

Name and Social Security Number

Enter your name and social security number (SSN) and if applicable, the name and SSN of your spouse. Even if you are married filing separately, your spouse's name and SSN is required.

To add spouse information, select the correct filing status. See [Filing Status](#) for more information.

[Top of the Document](#)

SSN or ITIN

If you, or your spouse, do not have an SSN, you may be eligible for a federal Individual Taxpayer Identification Number (ITIN) from the IRS. If you or your spouse do not have an SSN, but do have an ITIN assigned by the IRS, enter the ITIN everywhere the SSN is required.

[Top of the Document](#)

Blind

Mark this box, if you or your spouse, are blind for federal income tax purposes.

NOTE: The Department may request proof at a later date that you or your spouse, if applicable, are blind for federal income tax purposes. Do not attach the proof to your return.

[Top of the Document](#)

Residency Status

From the drop down box, select your residency status and, if applicable, your spouse's residency status.

- **Resident.** New Mexico full-year residents and individuals who were physically present in New Mexico for 185 days or more during the tax year, but were not first-year residents. Residents include persons temporarily residing in New Mexico who plan to return to their out-of-state residence and who are physically present in New Mexico for 185 days or more. Some examples are students, people vacationing in New Mexico, and those temporarily assigned to work in New Mexico. Exceptions exist for military servicemembers and their qualifying spouses. See **Military Servicemembers**, below.
- **First Year Resident.** If you moved into New Mexico during the tax year with the intent of establishing domicile in New Mexico, and you were still in New Mexico on December 31, 2015, select *First Year Resident*. You are a first year resident whether or not you were physically present in New Mexico for fewer than 185 days during the tax year.

- **Part Year Resident.** If you were physically present in New Mexico for fewer than 185 days during the tax year, and you were domiciled in New Mexico during part of the tax year but not on the last day of the tax year, select *Part Year Resident*.
- **Non-Resident.** If you were physically present in New Mexico for fewer than 185 days and you were not domiciled in New Mexico during any part of the year, select *Non-Resident*.

Military Servicemembers. If you are a military servicemember, including a USPHS servicemember, you and your qualifying spouse are temporarily assigned to New Mexico, and you have established residency outside New Mexico, select Non-Resident.

For more information about residency and about military servicemembers, see pages 2 through 4 in the PIT-1 instructions. <http://realfile.tax.newmexico.gov/2015pit-1-ins.pdf>

[Top of the Document](#)

Deceased Taxpayer or Spouse and Any Claimant

If the taxpayer or the spouse named on the return died before you file this return, mark this box and enter the date of death. Attach a copy of the death certificate or other proof of death.

If the refund must be made payable to a person other than the surviving spouse, or to the estate of the taxpayer, enter the claimant's name the claimant's SSN. You must also attach Form RPD-41083, *Affidavit to Obtain Refund of New Mexico Tax Due a Deceased Taxpayer*. <http://realfile.tax.newmexico.gov/rpd-41083.pdf>

For more information, see *Representatives of Deceased Taxpayers* on page 5 of the instructions. <http://realfile.tax.newmexico.gov/2015pit-1-ins.pdf>

[Top of the Document](#)

Filing Status

Show your filing status by selecting the filing status from the drop down box. Select the same filing status used on your federal return. If you did not file a federal return, use the filing status you would have used for federal income tax purposes.

Requirements for Items 3 and 4

If you select item 3, *Married Filing Separately*, your spouse's name and SSN are also required.

If you select item 4, *Head of Household*, you will also be asked to enter the name of the person who qualifies you as Head of Household, if that person is not a qualified dependent. The person must be a child and not eligible to be included as a qualified dependent exemption under federal regulations. If the person(s) who qualifies you as *Head of Household*, is a qualified dependent exemption under federal regulations, skip this field and add your [Dependent Exemptions](#).

[Top of the Document](#)

Dependent Exemptions

Click on the *Add/Edit Dependents* button and select *Add a dependent* from the window that opens. Enter the name, date of birth, and social security number for each of the dependent exemptions allowed on your federal return. New Mexico uses the same definitions and qualifications as the IRS to determine if someone is your dependent.

[Top of the Document](#)

Address

Enter your current mailing address. This helps in forwarding your refund or any other correspondence related to your tax return to you.

If you move **after** filing your return and you expect a refund, notify both of the following about your change of address:

- The post office serving your old address
- The Department

If you have a foreign address, enter the street address, city name and postal code in the appropriate field. Also complete the spaces for the foreign province and/or state and country. Follow the country's practice for entering the foreign postal code, the province or state, and country. Do not abbreviate the country name.

To report a change of address you may use your TAP account, or to change the address by mail, use Form RPD-41260, *Personal Income Tax Change of Address Form*. <http://realfile.tax.newmexico.gov/rpd-41260.pdf>

[Top of the Document](#)