## 2012 S-Corp New Mexico Sub-Chapter S

 Corporate Income and Franchise Tax Return2012 S-Corp
BARCODE SHOULD READ *125069999* where the last four digits are replaced with your vendor code.
$\stackrel{\text { Taxpayer's name }}{\text { XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX }}$
$\frac{\text { XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX }}{}$

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

## City, state and ZIP code


B. Date of organization $\mathrm{MM} / \mathrm{DD} / \mathrm{CCYY}$
D. Date terminated in New Mexico $M M / D D / C C Y Y$
A. State in which organized XXXXXXXXXXXXXXXXXXXXX
C. Date business began in New Mexico $\mathrm{MM} / \mathrm{DD} / \mathrm{CCYY}$
E. Name and address of registered agent in New Mexico $\quad \mathrm{XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX}$

F. $X$ Mark this box if your business activities were immune from New Mexico corporate income tax under P.L. 86-272 for the 2012 tax year. You must also complete and attach Schedule S-Corp-A.

1. Income taxable to corporation (Line 4, column 1 of S-Corp-C. See instructions)
2. Tax on amount on line 1 (See Tax Rate Tables, page 4, in instructions)
3. New Mexico percentage (Enter $100 \%$ OR percentage from line 5 of S-Corp-C)
4. New Mexico income tax (Multiply line 2 by line 3 )
5. Total tax credits applied against the income tax liability on line 4. (Attach Schedule S-Corp-CR)
6. New Mexico income tax less tax credits (Subtract line 5 from line 4. Cannot be a negative number.) .........
7. Franchise tax ( $\$ 50$ per $S$ corporation or entity taxed as $S$ corporation).
8. Total income and franchise tax (Add lines 6 and 7)
9. Amended returns only: (Enter 2012 refunds received and overpayments applied to 2013).
10. Subtotal (Add lines 8 and 9).
11. Total payments: $X$ extension $X$ estimated $X$ applied from prior year

| $\mathbf{1}$ | $999,999,999,999$ |
| :---: | :---: |
| $\mathbf{2}$ | $999,999,999,999$ |
| $\mathbf{3}$ | 999,99999 |
| $\mathbf{4}$ | $999,999,999,999$ |
| $\mathbf{5}$ | $999,999,999,999$ |
| $\mathbf{6}$ | $999,999,999,999$ |
| $\mathbf{7}$ | $999,999,999,999$ |
| $\mathbf{8}$ | $999,999,999,999$ |
| $\mathbf{9}$ | $999,999,999,999$ |
| $\mathbf{1 0}$ | $999,999,999,999$ |
| $\mathbf{1 1}$ | $999,999,999,999$ |
| $\mathbf{1 2}$ | $999,999,999,999$ |
| $\mathbf{1 3}$ | $999,999,999,999$ |
| $\mathbf{1 4}$ | $999,999,999,999$ |
| $\mathbf{1 5}$ | $999,999,999,999$ |
| $\mathbf{1 6}$ | $999,999,999,999$ |
| $\mathbf{1 7}$ | $999,999,999,999$ |
| $\mathbf{1 8}$ | $999,999,999,999$ |
| $\mathbf{1 9}$ | $999,999,999,999$ |
| $\mathbf{2 0}$ | $999,999,999,999$ |
| $\mathbf{2 0 a}$ | $999,999,999,999$ |
| $\mathbf{2 0 b}$ | $999,999,999,999$ |
| $\mathbf{2 1}$ | $999,999,999,999$ |
| $\mathbf{2 2}$ | $999,999,999,999$ |
| $\mathbf{2 3}$ | $999,999,999,999$ |

12. New Mexico income tax withheld from oil and gas proceeds (Attach 1099-Misc or RPD-41285)...................
13. New Mexico income tax withheld from pass-through entities (Attach 1099-Misc or RPD-41359) ...................................
14. Amount from lines 12 and 13 passed to owners (See instructions).
15. Total payments and tax withheld (Subtract line 14 from the sum of lines 11 through 13) ..............................
16. Tax due (If line 10 is greater than line 15, enter the difference)
17. Penalty (See Instructions).
18. Interest (See Instructions).
19. Total amount due (Add lines 16, 17 and 18)
20. Overpayment (If line 15 is greater than line 10, enter the difference) 20a. Amount of overpayment to be applied to 2013 liability (Not more than line 20) 20b. Amount of overpayment to be refunded (Subtract line 20a from line 20) $\qquad$
21. Refundable portion of renewable energy production tax credit claimed (Attach Form RPD-41227).............
22. Total refund of overpaid tax and refundable credit due to you (Add lines 20b and 21) $\qquad$
23. Refundable portion of the film production tax credit.
24. REQUIRED: WILL THIS REFUND GO TOOR

| REFUND EXPRESS: HAVE YOUR REFUND DIRECTLY DEPOSITED. SEE INSTRUCTIONS AND FILL IN 1, 2, 3AND 4. |  | EFUND GO TO OR LOCATED OUTSIDE <br> yes, you may not use this structions. |
| :---: | :---: | :---: |
|  |  | You must answer this question. |
| 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. | Paid preparer's use only: |  |
|  | Signature of preparer if other than employee of the taxpayer $\qquad$ XXXXXXXXXXXXXXXXXXXXXXXXXX <br> Print preparer's name | X ${ }^{\text {Date }}$ |
| Signature of officer, member or partner Date | NM CRS Identification number 09-999999-009$\qquad$ |  |
| XXXXXXXXXXXXXXXXXXXX (999)999-9999 | $\text { FEIN } 99-9999999$ |  |
| Title ${ }^{\text {a }}$ ( Contact phone number | PTin X99999999 |  |
| Taxpayer's E-mail address XXXXXXXXXXXXXXXXXXXXXXXXXX | Preparer's phone number _(999)999-9999 |  |

## 2012 S-Corp-1 Income Taxable to Owners

## Version code 9

Federal Employer Identification Number (FEIN)
99-9999999

## COMPUTATION OF NET INCOME TAXABLE TO OWNERS

| 1. Ordinary income (loss) from Federal Form 1120S, Schedule K. | 1 | 999,999,999,999 |
| :---: | :---: | :---: |
| 2. Other income (loss) from Federal Form 1120S, Schedule K. | 2 | 999,999,999,999 |
| 3. Interest income from municipal bonds (Excluding New Mexico bonds) | 3 | 999,999,999,999 |
| 4. Subtotal of lines 1 through 3 | 4 | 999,999,999,999 |
| 5. Interest from U.S. government obligations or federally taxed New Mexico bonds ...... | 5 | 999,999,999,999 |
| 6. Allowable deductions from Schedule K. | 6 | 999,999,999,999 |
| 7. Allocated income (From S-Corp-B, column 1, line 8) | 7 | 999,999,999,999 |
| 8. Apportionable income (Subtract lines 5, 6 and 7 from line 4). | 8 | 999,999,999,999 |
| 9. Average New Mexico percentage (From S-Corp-A, line 5). | 9 | 999.9999 \% |
| 10. New Mexico apportionable income (Multiply line 8 by line 9) .................................................. | 10 | 999,999,999,999 |
| 11. New Mexico allocated income (From S-Corp-B, column 2, line 9). | 11 | 999,999,999,999 |
| 12. New Mexico taxable income (Add lines 10 and 11). | 12 | 999,999,999,999 |

## 2012 S-Corp-A New Mexico Apportionment Factors

## PROPERTY FACTOR

Average annual value of inventory

| Column 1 <br> Everywhere | Column 2 within New Mexico | Percent within New Mexico |
| :---: | :---: | :---: |
| 999,999,999,999 | 999,999,999,999 |  |
| 999,999,999,999 | 999,999,999,999 |  |
| 999,999,999,999 | 999,999,999,999 |  |
| 999,999,999,999 | 999,999,999,999 |  |
| 999,999,999,999 | 999,999,999,999 |  |

1. Property factor (Divide column 2 by column 1 and multiply by 100)

## PAYROLL FACTOR

Total compensation of employees.

$$
\begin{array}{l|l|l|}
\hline 999,999,999,999 & 999,999,999,999 \\
\hline
\end{array}
$$

2. Payroll factor (Divide column 2 by column 1 and multiply by 100)

| 2 | $999.9999 \%$ |
| :--- | :--- |

SALES FACTOR
Gross receipts

$$
\begin{array}{|c|c|}
\hline 999,999,999,999 & 999,999,999,999 \\
\hline
\end{array}
$$

3. Sales factor (Divide column 2 by column 1 and multiply by 100 )
$3 \quad 999.9999 \%$
4. TOTAL FACTORS (Add lines 1,2 and 3 )

4a. The entity submitted written notification of its election to apportion business income utilizing the four-factor method for the tax year ending $\mathrm{MM} / \mathrm{DD} / \mathrm{CCYY}$
Date election was made MM/DD/CCYY (See instructions)
5. AVERAGE PERCENT (Divide the factor on line 4 by the number of factors computed above; enter on S-Corp-1, line 9).

## 2012 S-Corp-B

Allocated Non-business Income Taxable to Owners

2012 S-Corp-BC
BARCODE SHOULD READ *125089999* where the last four digits are replaced with your vendor code.


## 2012 S-Corp-C Allocated and Apportioned Income Taxed to S Corporations

## Complete this section if you are an S corporation that has federal taxable income.

1. Capital Gains

Net capital gains (From Schedule D of Federal Form 1120S) See instructions for allocation rules.

| Columi 1 <br> Total Income Everywhere |  | Column 2 <br> New Mexico Income |
| :---: | :---: | :---: |
| 1 | $999,999,999,999$ | $999,999,999,999$ |

2. Passive Income

Excess net passive income (From worksheet in the 1120 S instructions for excess net passive income).

| 2 | $999,999,999,999$ | $999,999,999,999$ |
| :--- | :--- | :--- |

3. Net recognized built-in gain (From Schedule D,

Federal Form 1120S)

| 3 | $999,999,999,999$ | $999,999,999,999$ |
| :--- | :--- | :--- |

4. Total (Add lines 1, 2 and 3 ).

| 4 | $999,999,999,999$ | $999,999,999,999$ |
| :--- | :--- | :--- |

5. New Mexico percentage (Divide line 4, column 2 by line 4, column 1 and multiply by 100). Enter on line 3 of Form S-Corp.
