

**2025 PIT-B  
NEW MEXICO ALLOCATION AND APPORTIONMENT  
OF INCOME SCHEDULE**



Print your name (first, middle, last)

**YOUR SOCIAL SECURITY NUMBER**

\_\_\_\_\_

Taxpayers who allocate and apportion income from both inside and outside the State of New Mexico must complete this schedule. Please refer to the instructions when completing this schedule. Include the Schedule PIT-B with your personal income tax return, Form PIT-1.

For first-year and part-year resident taxpayers, enter the period of residency. A. From \_\_\_\_\_ B. through \_\_\_\_\_

If your spouse's residency period is different, enter the period of residency for your spouse. If additional periods of residency apply, write them in the space below this line. C. From \_\_\_\_\_ D. through \_\_\_\_\_

**MILITARY:** If the taxpayer or spouse is a military servicemember's spouse qualifying for relief under the Military Spouse Residency Relief Act, is not a resident of New Mexico, and is allocating income from services performed in New Mexico to their state of residence, mark the appropriate box. Taxpayer  Spouse   
E.  F.

NOTE: Resident taxpayers including persons physically present in New Mexico 185 days or more, must allocate all income and deductions on lines 1, 2, 3, and 7 in full to New Mexico.

**SECTION 1: ALLOCATION OF NONBUSINESS INCOME**

	Column 1 Total Federal Income	Column 2 New Mexico Income
1. Wages, salaries, tips, etc. If non-resident military personnel, see PIT-B instructions..... 1a. If you used Form PIT-110 to calculate line 1, Column 2, mark this box..... 1a <input type="checkbox"/>	1	
2. Nonbusiness interest and dividends. Include difference from Schedule PIT-ADJ, line 1 minus line 7.....	2	
3. Pensions, annuities, social security, and lump-sum distributions .....	3	
4. Rents and royalties.....	4	
5. Gains or losses from the sale or exchange of property .....	5	
6. Income or losses from pass-through entities.....	6	
7. All other income not included in lines 1 through 6 and line 8 .....	7	

**SECTION 2: APPORTIONMENT OF BUSINESS AND FARM INCOME (For line 8. If none, go to line 9.)**

8. Business and farm income. To determine the amount for Column 2, complete worksheet PIT-B, page 2. See the instructions.....	8	
9. <b>ADD</b> lines 1 through 8 and enter the amount here.....	9	
10. Federal adjustments to income. In Column 1, enter the figure from federal Schedule 1, line 26. For Column 2, see the PIT-B instructions .....	10	
11. Total income. Line 9 minus line 10. <b>Column 1 must be equal to or greater than Federal Adjusted Gross Income (Form PIT-1, line 9)</b> ..... If non-resident military personnel, see the PIT-B instructions.	11	
12. <b>DIVIDE</b> the amount on line 11, Column 2 by the amount on line 11, Column 1, showing 4 decimal places. (Cannot be less than zero. If greater than 1, enter 100.0000.).....	12	_____ %
13. Using the tax rate tables, find the tax applicable to PIT-1, line 17. If an amount for tax on lump-sum distributions is shown on PIT-1, line 19, add it to the tax and enter the result here.....	13	
14. <b>MULTIPLY</b> line 12 by line 13. Enter the amount here and on PIT-1, line 18, and then in the box on PIT-1, line 18a, <b>mark B to indicate the tax came from PIT-B</b> .....	14	

