

Sworn Statement

Gerald J. Langwell; Vicki A. Langwell

SSN: _____

Tax Year: 2021

Certified Mail Tracking Number:

70210350000191558896

Enclosed, I hereby submit a 2021 NM PTT-1 along with a corrected IRS Form 4852 (that has already been submitted to the Internal Revenue Service), to rebut and correct erroneous information supplied to the IRS and the New Mexico State and Taxation Revenue Department by the parties listed on Form 4852 Line 5, the form of which the "Payer" erroneously alleges that I, "Recipient" received payments from the "Payer" in the course of or connected to a "Trade or Business," Federal or Federally-connected employment, investment, or other Federal taxable activities.

At no time during the 2021 tax year did I, Gerald J. Langwell, work in an occupation that would meet the definition of an "employee" as defined in 26 USC 3401(c). Therefore, the payments made to me by this "Payer" did not result in "taxable income" or "wages" as defined in 26 USC 3401(a).

All evidence to my knowledge conclude that the parties listed as "Payer" on this form are NOT of a status which would render payments made to me, "Recipient", subject to Federal income excise tax.

Social Security retirement benefit payments received by Vicki A. Langwell were included on line 6a of our 2021 Federal Form 1040.

Under penalties of perjury, I declare these statements and documents are true, correct, and complete to the best of my knowledge.

Signature of "Recipient"



Date 3/11/2022

Gerald J. Langwell



Date 3/11/2022

Vicki A. Langwell

"wages" defined in 26 USC section 3401(a) and section 3121(a)

"employee" defined in 26 USC section 3401(c)

"trade or business" defined in 26 USC section 7701(26)

Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040 or 1040X.
▶ Go to www.irs.gov/Form4852 for the latest information.

1 Name(s) shown on return **Gerald J. Langwell** **2** Your social security number

3 Address **UNM 87110**

4 Enter year in space provided and check one box. For the tax year ending December 31, 2021.
I have been unable to obtain (or have received an incorrect) Form W-2 OR Form 1099-R.
I have notified the IRS of this fact. The amounts shown on line 7 or line 8 are my best estimates for all wages or payments made to me and tax withheld by my employer or payer named on line 5.

5 Employer's or payer's name, address, and ZIP code **6** Employer's or payer's TIN (if known)
NTESS, LLC - 1515 Eubank SE, Albuquerque, NM 87123-1381 **85-0097942**

7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.

a Wages, tips, and other compensation	<u>0</u>	f State income tax withheld	<u>5285.72</u>
b Social security wages	<u>0</u>	(Name of state)	<u>New Mexico</u>
c Medicare wages and tips	<u>0</u>	g Local income tax withheld	<u>0</u>
d Social security tips	<u>0</u>	(Name of locality)	
e Federal income tax withheld	<u>13089.87</u>	h Social security tax withheld	<u>8516.28</u>
		i Medicare tax withheld	<u>1991.71</u>

8 Form 1099-R. Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.

a Gross distribution	<u></u>	f Federal income tax withheld	<u></u>
b Taxable amount	<u></u>	g State income tax withheld	<u></u>
c Taxable amount not determined	<input type="checkbox"/>	(Name of state)	<u></u>
d Total distribution	<input type="checkbox"/>	h Local income tax withheld	<u></u>
e Capital gain (included in line 8b)	<u></u>	(Name of locality)	<u></u>
		i Employee contributions	<u></u>
		j Distribution codes	<u></u>

9 How did you determine the amounts on lines 7 and 8 above?
Line 7(a), (b), and (c) were corrected as I did not receive any "wages" as defined in section IRC 3401(a) and section 3121(a). Line 7(e), (f), (h), and (i) were derived from the erroneous W-2 sent to me by the "payer" on line 5. (See 2021 Sworn Statement from Gerald J. Langwell attached)

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.

None

General Instructions

Section references are to the Internal Revenue Code.

Future developments. For the latest information about developments related to Form 4852, such as legislation enacted after it was published, go to www.irs.gov/Form4852.

Purpose of form. Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R and is completed by you or your representatives when (a) your employer or payer doesn't issue you a Form W-2 or Form 1099-R or (b) an employer or payer has issued an incorrect Form W-2 or Form 1099-R. Attach this form to the back of your income tax return before any supporting forms or schedules.

You should always attempt to get your Form W-2, Form W-2c, or Form 1099-R from your employer or payer before contacting the IRS or filing Form 4852. If you don't receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment. You also must provide your employer's or payer's name, address (including ZIP code), and phone number. The IRS will contact your employer or payer and request the missing form. The IRS also will send you a Form 4852. If you don't receive the missing form in sufficient time to file your income tax return timely, you may use the Form 4852 that the IRS sent you.

If you received an incorrect Form W-2 or Form 1099-R, you should always attempt to have your employer or payer issue a corrected form before filing Form 4852.

Note: Retain a copy of Form 4852 for your records. To help protect your social security benefits, keep a copy of Form 4852 until you begin receiving social security benefits. Just in case there is a question about your work record and/or earnings in a particular year. After September 30 following the date shown on line 4, you may use your Social Security online account to verify wages reported by your employers. Please visit www.SSA.gov/myaccount. Or, you may contact your local SSA office to verify wages reported by your employer.

Will I need to amend my return? If you receive a Form W-2, Form W-2c, or Form 1099-R after your return is filed with Form 4852, and the information you receive indicates that the information reported on your original return is incorrect, you must amend your return by filing Form 1040X, Amended U.S. Individual Income Tax Return. You are responsible for filing your income tax return with accurate information regardless of whether you receive a Form W-2, Form W-2c, or Form 1099-R and regardless of whether the information on any forms received is correct.

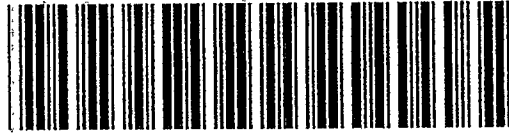
Penalties. The IRS will challenge the claims of individuals who attempt to avoid or evade their federal tax liability by using Form 4852 in a manner other than as prescribed. Potential penalties for the improper use of Form 4852 include:

2021 PIT-1 NEW MEXICO PERSONAL INCOME TAX RETURN

For the year January 1 - December 31, 2021

or fiscal year beginning F1 _____ ending F2 _____

If amending use Form 2021 PIT-X.



1.555 01 1

1a Print your name (first, middle, last)
GERALD J LANGWELL

2a Print your spouse's name (first, middle, last). If married filing separately, include spouse.
VICKI A LANGWELL

SOCIAL SECURITY NUMBER

1b _____ 1c 1d 1e R 1f _____

2b _____ 2c 2d X 2e R 2f _____

3a If the address is new or changed, mark this box.

Mailing Address (Number and street)
 3b **2517 WISCONSIN ST NE**

City State Postal/ZIP Code
 3c **ALBUQUERQUE NM 87110**

3d If foreign address, enter country Foreign province and/or state

4. If a deceased taxpayer's refund must be made payable to a person other than the taxpayer or spouse named on this return, enter below the name and social security number of that person. You must also attach Form RPD-41083.

4a Name _____

4b SSN _____

If taxpayer or spouse died before this return is filed, enter date of death.

4c Taxpayer's date of death _____

4d Spouse's date of death _____

Residency status:
 For taxpayer and spouse (1e and 2e), enter:
 R if Resident
 N if Non-Resident
 F if First-Year Resident
 P if Part-Year Resident

5. **2** EXEMPTIONS: Taxpayer, spouse, dependents, and other dependents reported on federal Form 1040. If you are a dependent or other dependent of another taxpayer, enter 00. (See instructions)

6a EXTENSION OF TIME TO FILE: If you have a federal or state extension, mark box 6a and enter the extension date in box 6b. 6b _____

8. DEPENDENTS AND OTHER DEPENDENTS. As listed on your federal return. (You must report the first 5 dependents and other dependents in this table. Use Schedule PIT-S for additional entries.)

First name	Column 1 Last name	Column 2 Dependent's SSN	Column 3 Date of birth (MM/DD/YYYY)

7. FILING STATUS. Mark only one box.

(1) Single

(2) Married filing jointly

(3) Married filing separately (Enter spouse's name and social security number in 2a and 2b.)

(4) Head of household (Enter name of person qualifying you as head of household if that person is not counted as a qualified dependent on your federal return.)

(4a) _____

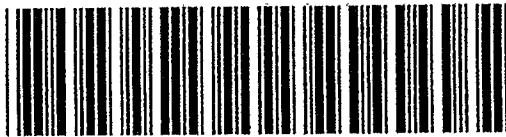
(5) Qualifying widow(er) with dependent child

9. FEDERAL ADJUSTED GROSS INCOME. (from federal Form 1040 or 1040SR, line 11).....	9	40
10. If you itemized your federal deduction amount, enter the amount of state and local tax deduction claimed on federal Form 1040, Schedule A, line 5a. See the worksheet in the instructions.....	+	10
11. Total Additions to federal adjusted gross income (PIT-ADJ, line 5). Attach PIT-ADJ.....	+	11 0
12. Federal standard or itemized deduction amount (from federal Form 1040, line 12).....	-	12 26,450
12a. If you itemized, mark the box.....	12a	<input type="checkbox"/>
13. Deduction for certain dependents. See the worksheet in the instructions.....	-	13 0
14. New Mexico low- and middle-income tax exemption. See PIT-1 instructions.....	-	14 5,000
15. Total Deductions and Exemptions from federal Income (PIT-ADJ, line 23). Attach PIT-ADJ.....	-	15 8,000
16. Medical care expense deduction. See PIT-1 instructions.....	-	16 3,194
You must complete both lines 16 and 16a or the deduction will be denied.		
16a. Unreimbursed and uncompensated medical care expenses.....	16a	12,777
17. NEW MEXICO TAXABLE INCOME. Add lines 9, 10 and 11, then subtract lines 12, 13, 14, 15 and 16.....	=	17 0
18. New Mexico tax on amount on line 17 or from PIT-B, line 14.....		18 0
18a. From Tax Rate Table = R. From PIT-B, line 14 = B.	18a	<input checked="" type="checkbox"/> R
19. Additional amount for tax on lump-sum distributions. See PIT-1 instructions.....	+	19
20. Credit for taxes paid to another state. You must have been a New Mexico resident during all or part of the year. Include a copy of other state's return. See PIT-1 instructions.....	-	20
21. Business-related income tax credits applied, from Schedule PIT-CR, line A. Attach PIT-CR.....	-	21
22. NET NEW MEXICO INCOME TAX. Add lines 18 and 19, then subtract lines 20 and 21. Cannot be less than zero.....	=	22 0

Electronic filers: If you file your New Mexico Personal Income Tax return online and also pay tax due online, your due date is May 02, 2022. All others must file by April 18, 2022. See PIT-1 instructions for details.

Continue on the next page.

2021 PIT-1 (page 2)
NEW MEXICO PERSONAL INCOME TAX RETURN



1
 YOUR SOCIAL SECURITY NUMBER

Do not submit a photocopy of this form to the Department. Submit only original forms and keep a copy for your records. If submitting this return by mail, send to:

New Mexico Taxation and Revenue Department
 P. O. Box 25122
 Santa Fe, New Mexico 87504-5122

23. The amount on line 22 from page 1.....	23	0
24. Total claimed on rebate and credit schedule (PIT-RC, line 25). Attach PIT-RC.	24	755
25. Working families tax credit. (You must complete both lines 25 and 25a or the deduction will be denied.).....	25	
25a. The amount of federal earned income credit (EIC) reported on your 2021 federal income tax return.....	25a	
26. Refundable business-related income tax credits from Schedule PIT-CR, line B. Attach PIT-CR.	26	
27. New Mexico income tax withheld. Attach annual statements of income and withholding.	27	5,402
28. New Mexico income tax withheld from oil and gas proceeds. Attach 1099-Misc or RPD-41286.	28	
29. New Mexico income tax withheld from a pass-through entity. Attach 1099-Misc or RPD-41359.	29	
30. 2021 estimated income tax payments. See PIT-1 instructions.....	30	
31. Other Payments.....	31	
32. TOTAL PAYMENTS AND CREDITS. Add lines 24 through 31.....	32	6,157
33. TAX DUE. If line 23 is greater than line 32, enter the difference here.....	33	
34. Penalty on underpayment of estimated tax. If you want penalty computed for you, leave blank.....	34	
35. Special method allowed for calculation of underpayment of estimated tax penalty. If you owe penalty on underpayment of estimated tax and you qualify, enter 1, 2, 3, 4, or 5 in the box. Attach RPD-41272.	35	
36. Penalty. See PIT-1 instructions. If you want penalty computed for you, leave blank.....	36	
37. Interest. See PIT-1 instructions. If you want interest computed for you, leave blank.....	37	
38. TAX, PENALTY, AND INTEREST DUE. Add lines 33, 34, 36, and 37.....	38	
39. OVERPAYMENT. If line 23 is less than line 32, enter the difference here.....	39	6,157
40. Refund voluntary contributions (PIT-D, line 19). Attach PIT-D.	40	
41. Amount from line 39 you want applied to your 2022 Estimated Tax.....	41	
42. AMOUNT TO BE REFUNDED TO YOU. Line 39 minus lines 40 and 41.....	42	6,157

REFUND EXPRESS !!HAVE IT DIRECTLY DEPOSITED! SEE INSTRUCTIONS AND COMPLETE ALL QUESTIONS IN THIS BLOCK.

RE.1 Routing number: []

RE.2 Account number: []

RE.3 Type: Choose one.
 Checking Mark X by your choice.
 Savings

REQUIRED: You must answer this question. WILL THIS REFUND GO TO OR THROUGH AN ACCOUNT LOCATED OUTSIDE THE UNITED STATES? If yes, you may not use this refund delivery option. See instructions.
 RE.4 YES NO

I declare 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.

Expiration Date 3/11/2023

Expiration Date 3/11/2023

Expiration Date 1/30/2024

.COM

Paid preparer's use only:

SELF-PREPARED

Signature of preparer _____ Date _____

P.1 Firm's name (or yours, if self-employed) _____

P.2 NMBTIN _____

P.3 Preparer's PTIN _____

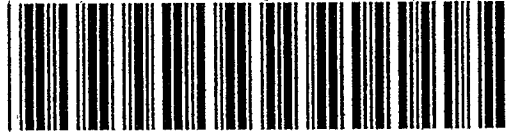
P.4 FEIN _____

P.5 Preparer's phone number _____

P.6 Mark this box if Form RPD-41338 is on file for this taxpayer. See PIT-1 instructions.

2021 PIT-ADJ

NEW MEXICO SCHEDULE OF ADDITIONS, DEDUCTIONS, AND EXEMPTIONS



1

We cannot accept statements instead of this schedule.

Print your name (first, middle, last)
GERALD J & VICKI A LANGWELL

YOUR SOCIAL SECURITY NUMBER

Taxpayers who are required to make certain additions or who are eligible to take certain deductions or exemptions from federal adjusted gross income to compute New Mexico taxable income must complete this schedule. Please refer to the instructions when completing this schedule.

NEW MEXICO ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

1.	Interest and dividends from federal tax-exempt bonds.....	1.	
2.	Federal net operating loss carryover. See PIT-ADJ instructions.....	2.	
3.	Contributions refunded when closing a New Mexico-approved Section 529 college savings plan account and certain contributions rolled out of a New Mexico-approved Section 529 college savings plan account.....	3.	
4.	Charitable deduction amount claimed on federal Schedule A, Line 12, for a donation of land to private non-profit or public conservation agencies, for conservation purposes, from which you were allowed the New Mexico Land Conservation Tax Credit.....	4.	0
5.	TOTAL ADDITIONS. Add lines 1 through 4. Also enter on Form PIT-1, line 11.....	5.	0

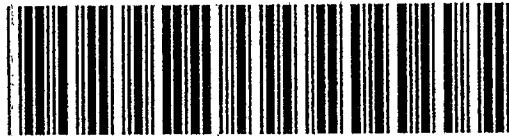
NEW MEXICO DEDUCTIONS AND EXEMPTIONS FROM FEDERAL ADJUSTED GROSS INCOME

6.	New Mexico tax-exempt interest and dividends.....	6.	
7.	New Mexico net operating loss. See PIT-ADJ instructions. Attach Form RPD-41369.	7.	
8.	Interest received on U.S. Government obligations.....	8.	
9.	Taxable Railroad Retirement Act annuities and benefits, and taxable Railroad Unemployment Insurance Act sick pay. Attach Forms RRB-1099 and RRB-1099-R.	9.	
10.	Income of a member of a New Mexico federally-recognized Indian nation, tribe, or pueblo that was wholly earned on the lands of the reservation or pueblo of which the individual is an enrolled member while domiciled on that land, reservation, or pueblo.....	10.	
	10a. I am enrolled as a member of the Indian nation, tribe, or pueblo. 10a. _____		
	10b. My spouse is enrolled as a member of the Indian nation, tribe, or pueblo. 10b. _____		
11.	Income of persons age 100 years or older. If you or your spouse is age 100 or older, you must mark the boxes to claim your exemption. 11a. 100 or older <input type="checkbox"/> 11b. Spouse 100 or older <input type="checkbox"/>	11.	
12.	Exemption for persons age 65 or older, or blind.....	12.	8,000
13.	Exemption for New Mexico medical care savings account. See PIT-ADJ instructions.	13.	
14.	Deduction for contributions to a New Mexico-approved Section 529 college savings plan.....	14.	
15.	Net capital gains deduction. See PIT-ADJ instructions.	15.	
16.	Active duty pay for United States armed forces. See PIT-ADJ instructions.	16.	
17.	Medical care expense exemption for persons age 65 years or older.....	17.	
18.	Deduction for organ donation-related expenses.....	18.	
19.	New Mexico National Guard member life insurance reimbursements tax exemption.....	19.	
20.	Taxable refunds, credits, or offsets of state and local income taxes from federal Form 1040, Schedule 1.....	20.	0
21.	Non-resident U.S. Public Health Service members' active duty pay.....	21.	
22.	Liquor license lessor deduction. See PIT-ADJ instructions.	22.	
23.	TOTAL DEDUCTIONS AND EXEMPTIONS. Add lines 6 through 22. Enter here and on Form PIT-1, line 15.....	23.	8,000

Attach this Schedule PIT-ADJ to your Personal Income Tax Return, Form PIT-1.

2021 PIT-RC NEW MEXICO REBATE AND CREDIT SCHEDULE

1



This schedule may be used by individuals who qualify for one or more refundable rebates and credits offered by New Mexico. Include Schedule PIT-RC with your personal income tax return, Form PIT-1.

Print your name (first, middle, last)
GERALD J & VICKI A LANGWELL

YOUR SOCIAL SECURITY NUMBER

[Empty box for Social Security Number]

SECTION I: QUALIFICATIONS FOR REBATES AND CREDITS REPORTED IN SECTIONS II TO V. Complete Section I to claim the following rebates and credits in Sections II through V. **IMPORTANT:** To claim any refundable tax credits in Section VI, you do not need to complete Section I.

Persons with Modified Gross Income of:

\$36,000 or less may qualify for the **low income comprehensive tax rebate** (Section II)

\$16,000 or less who are **age 65 or older** may qualify for the **property tax rebate** (Section III)

\$24,000 or less who live in **Los Alamos or Santa Fe County ONLY** may qualify for **additional low income property tax rebate** (Section IV)

\$30,160 or less may qualify for the **New Mexico child day care credit** (Section V)

FOR COMPLETE ELIGIBILITY REQUIREMENTS, READ REBATE AND CREDIT SCHEDULE INSTRUCTIONS.

Qualifications for Credits and Rebates Reported in Sections II to V. You and your spouse, if applicable, must mark the box to indicate whether the statement is true. If the statement is not true, leave the box blank. If you are not married, leave the boxes in the spouse column blank.	
	TAXPAYER SPOUSE
A. I was a resident of New Mexico during any part of the tax year.....	TRUE <input checked="" type="checkbox"/> TRUE <input checked="" type="checkbox"/>
B. In 2021, I was physically present in New Mexico for at least six months.....	TRUE <input checked="" type="checkbox"/> TRUE <input checked="" type="checkbox"/>
C. In 2021, I was NOT eligible to be claimed as a dependent of another taxpayer for income tax purposes.....	TRUE <input checked="" type="checkbox"/> TRUE <input checked="" type="checkbox"/>
D. In 2021, I was NOT an inmate of a public institution for a period of more than six months.....	TRUE <input checked="" type="checkbox"/> TRUE <input checked="" type="checkbox"/>

CALCULATE ALLOWABLE HOUSEHOLD MEMBERS AND EXTRA EXEMPTIONS

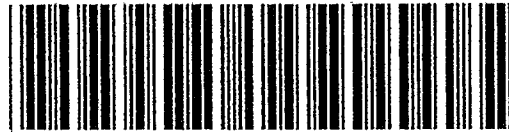
1. Number of exemptions from Form PIT-1, line 5.....	1	=	2
2. a. Enter number of household members who DO NOT qualify. If all exemptions qualify, leave blank..... See PIT-RC instructions.	2a	-	
b. Subtract 2a from 1. Number of allowable household members.....	2b	=	2
c. Extra Exemption: Enter 1 if you or your spouse (if married filing jointly) are blind for federal income tax purposes. Enter 2 if you and your spouse (if married filing jointly) are blind.....	2c	+	
d. Add lines 2b and 2c.....	2d	=	2
e. If you are 65 or older, enter 2	2e	+	
f. If married filing jointly and your spouse is 65 or older, enter 2	2f	+	2
g. Add lines 2d, 2e, and 2f.....	2g	=	4
h. If you checked filing status (3) married filing separately on your Form PIT-1, enter the number of exemptions, if any, your spouse claimed on line 2g of your spouse's PIT-RC.....	2h	+	
3. Total. Add lines 2g and 2h. Enter here and on line 13a on page 2 of this form.....	3	=	4

CALCULATE MODIFIED GROSS INCOME. Modified gross income, generally, is all income of the taxpayer and household members, both taxable and nontaxable, and undiminished by losses. See instructions for types of income you do not need to include in modified gross income. **NOTE:** If married filing separately, be sure to include your spouse's income.

4. Wages, salaries, tips, etc.....	4		0
5. Social security benefits, pensions, annuities, and Railroad Retirement.....	5	+	2,123
6. Unemployment and workers' compensation benefits.....	6	+	0
7. Public assistance, TANF and Supplemental Security Income (SSI).....	7	+	0
8. Net profit from business, farm, or rentals. If a loss, enter zero. DO NOT enter a negative number.....	8	+	
9. Capital gains undiminished by capital losses.....	9	+	
10. Gifts of cash or marketable tangible items received. (You must give the items a reasonable value.).....	10	+	0
11. All other income such as interest, dividends, gambling winnings, insurance settlements, scholarships, grants, VA benefits, trust income and inheritance, alimony, and child support.....	11	+	40
12. Modified Gross Income. Add lines 4 through 11. Enter the total on line 12 and on line 13 of page 2. (Total must equal or exceed Federal Adjusted Gross Income from Form PIT-1, line 9).....	12	=	2,163

2021 PIT-RC (page 2) NEW MEXICO REBATE AND CREDIT SCHEDULE

1
YOUR SOCIAL SECURITY NUMBER



SECTION II: LOW INCOME COMPREHENSIVE TAX REBATE (If line 13 is MORE than \$36,000, DO NOT complete line 14.)

- 13. Enter Modified Gross Income from line 12
- a. Enter Total Exemptions from line 3.....
- 14. Low income comprehensive tax rebate. On Table 1 in the instructions, find the Modified Gross Income range that includes the amount on line 13, then move across to the column that matches the number of exemptions on line 13a. Married couples filing separately must divide the result by two.

13	2,163
13a	4
14	505

SECTION III: PROPERTY TAX REBATE FOR PERSONS 65 OR OLDER. (If line 13 is more than \$16,000, DO NOT complete this section.)

- 15. PROPERTY OWNED. Tax billed for the calendar year on principal place of residence
- 16. PROPERTY RENTED
 - a. Amount of rent paid during the tax year for principal place of residence
 - b. If the amount entered on line 16a includes rent a government entity paid on your behalf, mark here. 16b
 - c. Multiply line 16a by 0.06 and enter the amount here
- 17. REBATE AMOUNT
 - a. Add lines 15 and 16c and then enter the total here.....
 - b. Find the Modified Gross Income range, on Table 2 in the instructions, that corresponds to the amount on line 13. Read across the table to the Column showing your maximum property tax liability and enter the amount here.....
 - c. Property tax rebate. Subtract line 17b from 17a. Do not enter more than \$250, or if married filing separately, more than \$125

15	2,620
16a	0
16c	0
17a	2,620
17b	30
17c	250

SECTION IV: ADDITIONAL LOW INCOME PROPERTY TAX REBATE for Los Alamos or Santa Fe County residents only. (If line 13 is over \$24,000, DO NOT complete this section.)

You must indicate the county.
 18.LA Los Alamos County
 18.SF Santa Fe County

- 18. REBATE AMOUNT
 - a. PROPERTY OWNED only. Tax billed for the calendar year on principal place of residence.....
 - b. Find the Modified Gross Income range, on Table 3 in the instructions, that corresponds to the amount on line 13. Read across the table to the Column showing your property tax rebate percentage and enter here.....
 - c. Multiply line 18a by line 18b and enter here. Do not enter more than \$350, or if married filing separately, more than \$175

18a	
18b	%
18c	

SECTION V: NEW MEXICO CHILD DAY CARE CREDIT. If Modified Gross Income on line 13 is \$30,160 or less, use the worksheet in the instructions to calculate your available child day care credit. Attach the worksheet and Forms PIT-CG.

- 19. Enter either the total of Column G on the worksheet or \$1,200, WHICHEVER IS LESS
- 20. Number of qualified dependents under age 15 receiving child day care.....
- 21. Enter the portion of the federal child care credit applied against your federal tax from federal Schedule 3, line 2.....
- 22. New Mexico child day care credit. Subtract line 21 from line 19. Married couples filing separately must divide the result by two.....

19	
20	
21	
22	

SECTION VI: REFUNDABLE TAX CREDITS.

- 23. Refundable medical care credit for persons 65 or older. See PIT-RC instructions.....
- 24. Special needs adopted child tax credit.....

23	
24	

SECTION VII: TOTAL REBATES AND CREDITS CLAIMED.

- 25. Add lines 14, 17c, 18c, 22, 23, and 24. Enter here and on Form PIT-1, line 24.

25	755
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