



**NEW MEXICO TAXATION AND REVENUE DEPARTMENT
FRESH START PROGRAM**

Taxpayer's Name:		
Last Four Digits of SSN or FEIN:		CRS#:
Taxpayer's Mailing Address:		
Taxpayer's Physical Address:		
Contact Person's Name & Title:		
Email:	Telephone Number:	Periods to Include in Fresh Start Program:
TAX PROGRAM: Circle One	CRS PIT WDT	

1. The Taxpayer waives the limitations on assessments for the Audit Period.
2. Authorized representatives of the Department and the Taxpayer shall jointly develop an audit plan for the audit period. A summary of the audit plan as jointly developed and approved by the Department and the Taxpayer is referred to in this Agreement as the "Audit Plan Summary." On written approval by the Department and the Taxpayer, the Audit Plan Summary shall be attached to and made a part of this Agreement as Exhibit A. The Audit Plan Summary shall include the audit procedures agreed to be applied during the course of the Fresh Start Program and, after acceptance by the Department and the Taxpayer, can be modified only by an agreement in writing between the Department and the Taxpayer.
 - a. Option A – The Taxpayer will prepare the audit work papers with minimum guidance from the Department. The Taxpayer will be issued a written statement from the Department stating that the Taxpayer may remain subject to audit by the Department for the Audit Period.
3. The Taxpayer agrees to submit the final audit report to the Department for review no later than **sixty (60) days** after the commencement date of the Fresh Start Program. For purposes of this Agreement, the commencement date of this audit will be the last date on which the Agreement is signed by a party to the Agreement.
4. **Taxpayer waives its remedies under Sections 7-1-24, Disputing Liabilities-Administrative Protest, 7-1-26, Claim for Refund and 7-1-29.1, Awarding of Costs and Fees, of the Tax Administration Act.**

I declare I have examined this Agreement, and all related attachments, and to the best of my knowledge and belief, it is true, correct and complete as to every material matter. As an authorized representative, I declare that the information above is true, correct and complete. If any of these statements proves to be false, it may be considered grounds for termination of the Fresh Start Program, and the department will proceed accordingly.

Signature of Taxpayer or Authorized Representative:	Title:
Print Name:	Date:

Taxation & Revenue Department Approval

Signature of Secretary/Secretary Delegate:	Title:
Print Name:	Date: