

[EXT] RE: [External] Reporting Location Regulations

Ben Roybal <broybal@betzerlaw.com>

Thu 4/29/2021 2:26 PM

To: Chaiken, Mark, TRD <Mark.Chaiken@state.nm.us>; Office, Policy, TRD <policy.office@state.nm.us>

Cc: Schardin Clarke, Stephanie, TRD <StephanieS.Clarke@state.nm.us>; Richard Anklam <richard.anklam@nmtri.org>

As I said during the hearing, you all did a nice job on the regulations. This is complicated stuff. Take care.

From: Chaiken, Mark, TRD [mailto:Mark.Chaiken@state.nm.us]

Sent: Thursday, April 29, 2021 2:09 PM

To: Ben Roybal; Office, Policy, TRD

Cc: Schardin Clarke, Stephanie, TRD; Richard Anklam

Subject: RE: [External] Reporting Location Regulations

No problem Ben. I was going to reach out to you about this, but glad Richard had a chance to speak to you already.

Best,

Mark

From: Ben Roybal <broybal@betzerlaw.com>

Sent: Thursday, April 29, 2021 1:58 PM

To: Chaiken, Mark, TRD <Mark.Chaiken@state.nm.us>; Office, Policy, TRD <policy.office@state.nm.us>

Subject: [EXT] RE: [External] Reporting Location Regulations

Hi Mark: Richard Anklam and I talked and he informed me that the legislature amended 7-1 14 (after 2019) to specifically address in person services statutorily. I had somehow missed that change (can I blame Lexis/Nexis). I would like to amend my comments. I am okay with the carve out for in person services under the regulations. Sorry for my mistake. Ben

From: Chaiken, Mark, TRD [mailto:Mark.Chaiken@state.nm.us]

Sent: Thursday, April 29, 2021 10:52 AM

To: Ben Roybal; Office, Policy, TRD

Subject: RE: [External] Reporting Location Regulations

Thank you Ben, we have received the comments.

Mark

From: Ben Roybal <broybal@betzerlaw.com>

Sent: Thursday, April 29, 2021 10:49 AM

To: Office, Policy, TRD <policy.office@state.nm.us>

Cc: Chaiken, Mark, TRD <Mark.Chaiken@state.nm.us>

Subject: [EXT] Reporting Location Regulations

Attached are my comments on the proposed gross receipts and compensating tax reporting location regulations. I am submitting them in two different formats for ease of review—as balloon notes (point and click) and as balloon footnotes (note on page following balloon). Thank you very much.

Benjamin C. Roybal

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