

**Re: COMMENTS on PROPOSED GRT REGULATIONS (Section 9-11-6.2 NMSA 1978)**

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

Thu 4/29/2021 11:42 AM

To: Steven @ Stauss Tax Services LLC <steven@stausstaxservices.com>

Steven G. Strauss:

Thank you for sending these comments.

Tax Information and Policy Office

New Mexico Taxation and Revenue Department

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The foregoing is an informal analysis of the facts presented in your email. Please be advised that this email does not constitute a ruling issued pursuant to NMSA 1978, Section 9-11-6.2, and does not bind the Department in any way in the future.

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**From:** Steven @ Stauss Tax Services LLC <steven@stausstaxservices.com>

**Sent:** Thursday, April 29, 2021 11:35 AM

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

**Cc:** PMW <pwanco1@gmail.com>; Shelley Barker - Barker and Associates (sbarker800@aol.com) <sbarker800@aol.com>; monica.hardeman@hrblock.com <monica.hardeman@hrblock.com>

**Subject:** [EXT] COMMENTS on PROPOSED GRT REGULATIONS (Section 9-11-6.2 NMSA 1978)

Hello,

Here are comments for consideration at today's hearing or subsequent to the hearing:

3.1.4.13(A)(3) "Professional service"

*Is the definition of Professional Service too specific? For example, it does not account for professionals who are licensed at the Federal level but may not have a state license or advanced degree in their field of practice. For example, Enrolled Agents. The professional designation "Enrolled Agent" is well known to the New Mexico Tax and Revenue Dept. Also, how do the new regulations apply to other service providers (not in-person service providers) like independent bookkeepers or business consultants or feng-shui consultants or auto mechanics?*

*Are additional service categories needed? Or does the language need to be more inclusive?.*

*Is the term "Professional Service" even useful or necessary? Perhaps "In-Person service" and "Remote service" designations would capture all service providers.*

Thank you,

*Steve*

**Steven G. Stauss, Enrolled Agent and NTPI Fellow**



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