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March 8, 2022

The Honorable Stephanie Schardin Clarke  
Secretary of Taxation and Revenue  
P.O. Box 630  
Santa Fe NM 87504-0630

Dear Secretary Schardin Clarke:

These comments are submitted for the record at the hearing to be held March 24, 2022 regarding electronic filing and conduct of hearings.

Revision of 3.1.4.18 (replacing the current regulations 3.1.4.18 & 3.1.4.19 NMAC): It is not entirely clear what TRD means to accomplish by repealing the specific requirement in 3.1.4.19 NMAC that certain taxpayers must file copies of federal form 1099 electronically. Presumably TRD does not want to encourage filing of paper copies. So is this an item that is to appear on the list promised under Subsection B of the revised 3.1.4.18 NMAC?

I think it would be a service to the public at large and to filers in particular if TRD's intent were made clear by posting the proposed list of electronic filing requirements on your main website (not TAP) preferably by the time of the hearing but certainly no later than the date on which the revision takes effect.

Repeal of regulations regarding conduct of hearings: About time.

Sincerely,

James P. O'Neill