RPD-41038
REV. 06/99

STATE OF NEW MEXICO
TAXATION AND REVENUE DEPARTMENT

APPLICATION FOR REGISTRATION OF COAL CONTRACTS

I / We request registration with the Department for the exemption allowed pursuant to Section 7-26-6.2 NMSA, 1978 for the following coal contract:

PLEASE PRINT OR TYPE

Coal Mine Name	Type of Coal Severed ☐ Surface ☐ Underground	New Mexico Company Code Number
Full Name of Taxpayer	Address, City, State and Zip Code	
Name of Purchaser		

I certify that the information provided herein is true in every material matter to the best of my knowledge and belief.

Signature of Authorized Taxpayer	Title	Date

Application for registration of a contract should be submitted prior to taking any exemption.

The following coal is exempt from the surtax imposed on coal under the provisions of Section 7-26-6 NMSA 1978.

"Coal sold and delivered pursuant to coal sales contracts that are entered into on or after July 1, 1990, under which deliveries start after July 1, 1990.

Coal sold and delivered pursuant to a contract in effect on July 1, 1990, that exceeds the average calendar year deliveries under the contract during production years 1987, 1988 and 1989 or the highest contract minimum during 1987, 1988 and 1989, whichever is greater.

If a contract existing on July 1, 1990 is renegotiated between a producer and a purchaser after May 20, 1992 and if that renegotiated contract requires the purchaser to take annual coal deliveries in excess of the greater of the average calendar year deliveries under the contract during production years 1987, 1988 and 1989 or the highest contract minimum during 1987, 1988 and 1989, the surtax imposed by Subsection B of Section 7-26-6 NMSA 1978 shall not apply to such excess deliveries for the remaining term of the renegotiated contract."

Date original contract entered into: _____ If renegotiated, date of contract: _____

Highest original contract minimum _____ Highest renegotiated contract minimum _____

If original contract was in effect on July 1, 1990, please supply the following information:

YEARLY VOLUMES OF COAL DELIVERED

Calendar Year	Actual Deliveries	For Dept. Use Only
1987		
1988		
1989		

Send application to: New Mexico Taxation and Revenue Department, P. O. Box 630, Santa Fe, New Mexico 87504-0630

TAXATION AND REVENUE DEPARTMENT USE ONLY

This contract accepted for registration with the Secretary as follows:

☐ 1. Contract entered into on or after July 1, 1990, under which deliveries start after July 1, 1990.

☐ 2. Renegotiated Contract entered into after May 20, 1992.

☐ 3. Contract in effect on July 1, 1990. Approval is for volumes in excess of:

☐ a. average yearly deliveries _____ ☐ b. contract minimum _____

This contract is rejected for registration with the Secretary.

Reason: _____

Approved / Rejected By: _____ Date _____