

NEW MEXICO TAXATION AND REVENUE DEPARTMENT
P.O. Box 2308, Santa Fe, NM 87504-2308, (505) 827-0958
COAL/URANIUM CONSERVATION TAX REPORT



Original Amended

1. Federal Employer Identification Number (FEIN).....	<input type="text"/>
2. Report Period.....	____ / ____ (M M - YYYY)
3. Contract / Lease Number.....	<input type="text"/>
4. Kind (Coal Conservation (CC) Uranium Conservation (UC)).....	<input type="text"/>
5. Volume (no decimals).....	<input type="text"/>
6. Value.....	<input type="text"/>
7. Royalty Exemption.....	<input type="text"/>
8. Tax Due.....	<input type="text"/>
9. Penalty.....	<input type="text"/>
10. Interest.....	<input type="text"/>
11. Total.....	<input type="text"/>

FOR TAXATION AND REVENUE DEPARTMENT USE ONLY	
Validated Remittance Amount <input style="width: 80%;" type="text"/>	In / Out State Check <input style="width: 80%;" type="text"/>
Postmark Date <input style="width: 80%;" type="text"/>	

This Report Submitted by

Company Name _____ Telephone Number () _____

Address _____

City _____ State _____ ZIP Code _____

E-mail Address _____

This report has been examined by me and, to the best of my knowledge and belief, is true, complete and in accordance with law and regulation. **NOTE: This return is not complete unless signed by the taxpayer.**

Signature _____ Title _____

Name _____ Date _____

Reporting Instructions
COAL / URANIUM
Oil and Gas Conservation Tax Report

DUE DATE OF REPORT AND PAYMENT:

Conservation Tax returns and payments are due by the twenty-fifth (25th) day of the month after the calendar month for which the return is required. Please remit separate payment for Conservation Tax.

Please indicate by checking off the appropriate box (located under CONSERVATION TAX REPORT), whether this is an "original" or an "amended" report.

Line 1. FEIN - (This is your Federal Employer Identification Number.) Enter your FEIN.

Line 2. Report Period - Enter the report month and year (please note: Report month is two (2) digits and year is four (4) digits).

Line 3. Contract Number - Enter the contract / lease number.

Line 4. Kind - Use the letters **CC** (Coal Conservation) or **UC** (Uranium Conservation).

Line 5. Volume - **COAL:** Enter the volume as whole tons (**no decimals**).
URANIUM: Enter the volume as whole pounds (**no decimals**).

Line 6. Value - **COAL:** Enter the taxable value as determined under Section 7-25-3 NMSA 1978.
URANIUM: Report 25% of the taxable value as determined under Section 7-25-3 NMSA 1978.

Line 7. Royalty Exemption - **COAL:** Enter royalties paid or due any Indian Tribe, Indian Pueblo or any Indian that is a ward of the United States of America.
URANIUM: Enter 25% of the royalties paid or due any Indian Tribe, Indian Pueblo or any Indian that is a ward of the United States of America.

Line 8. Tax Due - From the Value (Line 6), deduct any amount shown under Royalty Exemption (Line 7); multiply the remainder by the current Conservation Tax rate and enter the result on this line.

Line 9. Penalty - **To be used when an assessment has not been issued.** 2% of Line 8 (Tax Due) per month*, up to 20%. (*Please refer to Section 7-1-69 NMSA 1978.*)

Line 10. Interest - **To be used when an assessment has not been issued.** Line 8 (Tax Due) multiplied by the daily interest rate times the number of days the report is late. Interest rates can change on a quarterly basis. The effective annual and daily interest rates are posted on the Department's web page at www.tax.newmexico.gov or can be obtained by contacting the Department. (*Please refer to Section 7-1-67 NMSA 1978.*)

Line 11. Total - Add lines 8, 9 and 10, enter the amount on line 11. Remit this amount.

Enter information in the submitter section at the bottom of form, sign and date the report. Mail report to New Mexico Taxation and Revenue Department, P O Box 2308, Santa Fe, NM 87504-2308.

**Any fraction of a month is considered a full month.*