

State of New Mexico
Taxation and Revenue Department
LOCAL LIQUOR EXCISE TAX RETURN

WHO MUST FILE: Retailers located in an electing New Mexico county who sell alcoholic beverages or possess alcoholic beverages for sale for which the local liquor excise tax has not been paid, must file this form RPD-41277, *Local Liquor Excise Tax Return*, and pay the local liquor excise tax. McKinley County has elected to impose the local liquor excise tax. For purchases of alcoholic beverages by the retailer made before March 1, 2015, the local liquor excise tax rate is 5% of the price paid for the alcoholic beverages. For purchases made on or after March 1, 2015, the rate is 6%.

WHEN TO FILE: The local liquor excise tax is due on or before the 25th day of the month following the month of the purchase of alcoholic beverages.

HOW TO FILE: Make the check or money order payable to the **New Mexico Taxation and Revenue Department**. Mail only the bottom part of this form with your payment to New Mexico Taxation and Revenue Department, P.O. Box 25123, Santa Fe, NM 87504-5123. Keep the top part for your records.

For help call (505) 827-0768.

NOTE: When you provide a check as payment, you authorize us to use information from your check to make a one-time electronic fund transfer from your account. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day you make your payment.

FEIN:
CRS:
Liquor license number:
Name:
Street/Box:
City, State, ZIP:

REPORT PERIOD:

	Beginning (mm/dd/yy)	Ending (mm/dd/yy)
1.		
2.		
3.		
4.		
5.		
6.		
7.		

1. Gross purchases
2. Deductions and exemptions
3. Net purchases
4. Tax
5. Penalty
6. Interest
7. Total due

PLEASE CUT AND INCLUDE THE BOTTOM PART WITH YOUR PAYMENT
KEEP THE TOP PART FOR YOUR RECORDS

LOCAL LIQUOR EXCISE TAX



FEIN:
CRS:
Liquor license number:
Name:
Street/Box:
City, State, ZIP:

REPORT PERIOD:

	Beginning (mm/dd/yy)	Ending (mm/dd/yy)
1.		
2.		
3.		
4.		
5.		
6.		
7.		

1. Gross purchases
2. Deductions and exemptions
3. Net purchases
4. Tax
5. Penalty
6. Interest
7. Total due

Check if amended

Signature _____ Date _____ Phone _____ Email _____

LLQ

State of New Mexico
Taxation and Revenue Department

LOCAL LIQUOR EXCISE TAX RETURN INSTRUCTIONS

FILING INSTRUCTIONS: Complete all information requested on this form. Enter the company's federal employer identification number (FEIN), the 11-digit Combined Reporting System (CRS) identification number, and the liquor license number.

NOTE: You must include your CRS identification number. Enter the report period beginning with the first day of the calendar month and ending on the last day of the month. Enter the name and mailing address of the company. If you are amending a previously filed return, mark the **Check if amended** box. Use the instructions below to complete lines 1 through 7. To complete the form, sign, date, and enter your phone number and email address.

LINE INSTRUCTIONS

Line 1 Gross purchases. Enter the price paid for alcoholic beverages purchased by a qualified retailer. The price paid by the retailer is the total amount of money, the reasonable value of other consideration, or both, paid for alcoholic beverages, inclusive of any tax paid pursuant to the Liquor Excise Tax Act (Sections 7-17-1 through 7-17-12 NMSA 1978). A retailer is any person with a place of business in McKinley County who sells, offers for sale, or possesses for the purpose of selling alcoholic beverages in McKinley County.

Line 2 Deductions and exemptions. Enter the price paid for alcoholic beverages included in line 1 that qualifies as a deductible or exempt sale.

Deductible and exempt sales includes:

- The price paid for alcoholic beverages purchased for sale to other retailers for resale.
- Purchases of alcoholic beverages by any instrumentality of the Armed Forces of the U.S. engaged in resale activities.
- The price paid for alcoholic beverages upon which the local liquor excise tax has been previously paid.
- The price paid for alcoholic beverages destroyed in shipment or otherwise damaged and unfit for sale or consumption.
- The price paid for alcoholic beverages to be shipped out of McKinley County.

Line 3 Net purchases. Subtract line 2 from line 1.

Line 4 Tax. Multiply line 3 by 0.06 (6%) if the purchase was made on or after March 1, 2015. If the purchase was made before March 1, 2015, multiply line 3 by 0.05 (5%).

Line 5 Penalty. If the retailer fails to file timely or to pay when due the amount on line 4, add a penalty. Calculate the penalty by multiplying the amount on line 4 by 0.02 (2%), then by multiplying the number of months or partial months the return or payment is late, not to exceed 20% of the tax due. The penalty may not be less than \$5.00.

Line 6 Interest. Interest accrues daily on the unpaid principal of tax due, and can change on a quarterly basis. If interest is due, enter the effective annual and daily interest rate. You can find current rates on the Taxation and Revenue Department's web page at www.tax.newmexico.gov or you can contact the Department for the rates.

Line 7 Total due. Enter the total of lines 4, 5, and 6 to determine the payment due. Pay this amount.

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If the local liquor excise tax was paid in a prior period for alcoholic beverages that were destroyed in shipment or were spoiled or otherwise damaged as to be unfit for sale or consumption, you must file RPD-41071, *Application for Tax Refund*. Proof is required that the local liquor excise tax was paid on the product, and that the product was destroyed, spoiled, or damaged. You can get RPD-41071 forms by contacting the Department at (505) 827-0768, by visiting a local district office, or by visiting the Department website at www.tax.newmexico.gov.

IMPORTANT DEFINITIONS

As used in the Local Liquor Excise Tax Act (Sections 7-24-8 to 7-24-16 NMSA 1978):

"Alcoholic beverages" means distilled or rectified spirits, potable alcohol, brandy, whiskey, rum, gin, and aromatic bitters or any similar alcoholic beverage, including blended or fermented beverages, or dilutions or mixtures of one or more of the preceding that contain more than one-half of one percent alcohol, but excluding medicinal bitters.

"Retailer" means any person with a place of business in the county who sells, offers for sale, or possesses for the purpose of selling alcoholic beverages in the county.