

## APPLICATION FOR REFUND

**Who Must File This Form.** Use this form to apply for a refund of most tax, fees, or surcharges paid to the New Mexico Taxation and Revenue Department. Unless your claim is an exception (see instructions), you are required to complete this form. See *Program Type* table in instructions for more information. **Important:** An incomplete RPD-41071, *Application for Refund* may result in a processing delay or refund denial.

Section I: Complete all fields, see instructions on page 4		
Business/Taxpayer Name (Print)	Taxpayer ID (NMBTIN, FEIN, SSN, or ITIN)	
Mailing Address (Number and Street)		
City, State, Zip Code	Email Address	
Contact Name (If applicable)	Phone Number	
Section II: Complete all fields, see instruction starting on page 4		
<b>1. Overpayment Amount.</b> (Amount overpaid to the State of New Mexico) .....	1.	
<b>2. Tax Program Type.</b> (See table T1. Program Type in instructions) .....	2.	
<b>3. Filing Period(s)*.</b> (MM/DD/CCYY-MM/DD/CCYY).....	3.	
*If multiple filing periods please specify:		
<b>4. Amended Return?</b> (see instructions) <input type="checkbox"/> Attached <input type="checkbox"/> Previously Submitted <input type="checkbox"/> Not Required		
<b>5. Basis for Refund:</b>		
<b>6. Brief Explanation:</b> (If additional space is needed please attach another page)		
<b>Signature:</b> Required		
I hereby certify and declare that the information reported on this form and any attached supplement(s) are true and correct:		
Print Name	Signature	Date
Title	Email Address	Phone Number

**Section III: Request for Direct Deposit**

If you are requesting a refund of tax, fees, or surcharges paid to the New Mexico Taxation and Revenue Department for any of the programs listed in the instructions (see table T1. Program Type) and would like your refund deposited directly into your bank account located at a financial institution inside the territorial jurisdiction of the United States (U.S.), complete the information. If the information below is incomplete or incorrect, the Department mails the refund to the address on file.

1. Routing number:	<input style="width: 100%;" type="text"/>	<b>Required:</b> Will this refund go to or through an account located outside the territorial jurisdiction of the U.S.? If yes, you may not use this refund delivery option.
2. Account number:	<input style="width: 100%;" type="text"/>	
3. Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
		4. <b>Required:</b> <input type="checkbox"/> Yes <input type="checkbox"/> No

**FOR DEPARTMENT USE ONLY**

I analyzed the records of the Taxation and Revenue Department on \_\_\_\_\_, 20\_\_\_\_ and verified the amount of tax overpayment. I hereby certify that a tax refund is due as claimed according to Section 7-1-26 NMSA 1978. The amount of overpayment is for the following taxes:

Tax, Fee, or Surcharge Program	Amount
1.	\$
2.	\$
3.	\$
Total Interest to Refund	\$
Total Amount to Refund	\$

Claim Details
Claim Number
Serial Number
Warrant Number

Analysis of reason for overpayment: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Valid overpayment:     YES     NO     Need additional information    Credit amount \$ \_\_\_\_\_  
 Amended returns on file:     YES     NO     N / A    Credit key \_\_\_\_\_  
 Date requested \_\_\_\_\_

Documents supporting this refund are on file:	
I recommend refund:	
Initiated by	
Section Supervisor	Date
Bureau Chief	Date

GENERAL APPROVAL
_____ Secretary or Delegate
IF REQUIRED
_____ Attorney General's Office

# APPLICATION FOR REFUND

## Instructions

### Who is required to submit RPD-41071

Use this form to apply for a refund of most tax, fees, or surcharges paid to the New Mexico Taxation and Revenue Department. Unless your claim is an exception (described next), you are required to complete this form and provide all required supporting documentation. See table T1, *Program Type* on page 4 for the tax program types that are required to use the RPD-41071, *Application For Refund* in order to request a refund.

Should you need assistance completing this application, please contact the Department:

Phone: 1-866-809-2335

### Exceptions for Filing This Form

If your refund claim is the result of overstating the tax due on a previously filed income tax or an oil and gas tax return (oil and gas does not include motor fuel tax/fee) **and** you are filing an amended return, you do not need to complete and attach this application for a tax refund. A complete amended return is sufficient to support a valid claim for tax refund.

### Exceptions to Filing RPD-41071

The following tax, fee, or surcharge programs require you to file a special form instead of this RPD-41071, *Application for Refund*, to claim a refund for their program:

- Oil and gas taxes other than the oil and gas proceeds withholding tax, use RPD-41136, *Application for Tax Refund - Oil and Gas*.
- Withholding tax on the net income of a pass-through entity (PTE) reported on PTE New Mexico Information Return for Pass-Through Entities, use RPD-41373, *Application for Refund of Tax Withheld From Pass-Through Entities*.
- Overpayment of tax withheld on RPD-41367, *Pass-Through Entity Withholding Detail (PTW-D) Report*, use RPD-41373, *Application for Refund of Tax Withheld From Pass-Through Entities*.
- Vehicle-related or driver-related taxes or fees, use MVD-10208, *Request for Refund*.
- Tobacco Products Tax, use RPD-41318, *Application for Tobacco Products Tax Refund*.
- Spoiled or damaged cigarette stamp, use RPD-41211, *Application for Refund of Cigarette Tax*.

### Information Required to Claim a Refund

According to Section 7-1-26 NMSA 1978, the following information is required to claim a refund:

- Taxpayer's name, address, and identification number
- Type of tax for which the refund is claimed, the credit or rebate denied, or the property levied upon
- Sum of money or other property claimed
- Period(s) for which the overpayment was made
- Brief statement of the facts and law on which the claim is based, referred to as the basis for refund, and documentation to support and substantiate the taxpayer's basis for the refund
- If applicable, a copy of an amended return for each tax period for which the refund is claimed.

**NOTE:** To claim a refund of an overpayment due to an offset or

a return adjustment by the Department, please attach a copy of the Offset Notice or Return Adjustment Notice.

### When to Attach an Amended Return

If your refund is the result of overstating the tax, fees, or surcharges due on a previously filed return, you are required to attach a complete amended return for each affected period which should include all supporting forms, schedules, and backup as requested by the instructions.

**NOTE:** Only one *Application for Refund* is required per refund claim regardless of the number of amended filing periods.

**IMPORTANT:** If you are mandated to electronically file, this requirement extends to electronic filing of amended returns.

### Interest on Overpayment

The Department requires a complete and approved refund claim before calculating interest on an overpayment. The Department does not pay interest on refunds for the following tax credits: Investment, Laboratory partnership with small business, Technology jobs and research and development, Film production, Affordable housing, Rural job, or High-wage jobs.

### Requirements for Requesting Tax Refunds

The documents to attach when you request a tax refund depend on the reason for your refund claim. To claim a refund of gross receipts tax paid because you did not claim:

- An allowable deduction, attach a copy of either of the following, if applicable:
  - ◆ The nontaxable transaction certificate (NTTC) the buyer executed so the Department can verify the buyer executed it properly and timely
  - ◆ Any other documentation necessary to support the deduction (for example, a farmer or rancher statement)
- An exemption, attach documentation necessary to support the exemption (for example, invoices or contracts)

See FYI-105, *Gross Receipts & Compensating Taxes - An Overview* for more information on deductions, exemptions, and credits along with required documentation to support a refund claim:

### Benefits of Filing Electronically

The Department encourages you to file electronically whenever possible. You can file electronically on the Departments Taxpayer Access Point (TAP). Electronic filing is fast, safe, secure, and it provides these benefits:

- Filing is free on the Department website.
- File return, pay, and request a refund.
- View all letters sent by the Department
- View your account and see if there are any missing returns or payments.
- You can submit a document, all you need is the Letter ID provided on the letter you received from the Department.
- You can speak with an agent while viewing your account and they can walk you through using TAP or any notifications you may be seeing on your account.
- You can also provide third-party access to your accountant

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to be able to complete returns, file, and pay your tax due.

- The state saves tax dollars in processing costs and results in faster processing times for returns and payments submitted to the Department.
- Register for an account or if you already have an account, log in to file electronically at: <https://tap.state.nm.us>.

### Line Instruction:

#### Section I:

- 1. Business/Taxpayer Name.** Enter business name of the entity. If business name is an individual's name, enter first name, middle initial, and last name.
- 2. Taxpayer ID (NMBTIN, FEIN, SSN, or ITIN).** Enter in the tax taxpayer identification number, this would be your New Mexico Business Tax Identification Number (NMBTIN), which was previously referred to as your CRS number, your Federal Employer Identification Number (FEIN), Social Security Number (SSN), or you Individual Taxpayer Identification Number (ITIN).
- 3. Mailing Address.** Enter the business mailing address. Include State, City, and Zip Code on line below Mailing Address.
- 4. Contact Name.** Enter a contact name, please provide first name and last name.
- 5. Email Address.** Enter in an email address for the contact person.
- 6. Phone Number.** Enter in the phone number, please include area code and extension if applicable.

#### Section II:

- 1. Overpayment Amount.** Enter the overpayment amount being claimed on the RPD-41071, *Application for Refund*.
- 2. Tax Program Type.** Enter in the tax *Program Type*, the program type can be located in table T1. Program Type.
- 3. Filing Period(s).** Provide the filing period(s) for the overpayment/refund claim. Provide the filing period date range, MM/DD/CCYY-MM/DD/CCYY. See examples below:  
**Example 1:** If you are requesting a refund for an income tax program provide the tax year of the return for which you filed. If you filed a 2019 Corporate Income Tax return and are requesting a refund, enter filing period as 2019.  
**Example 2:** If you are requesting a refund for a business tax program please provide the filing period(s) in which the overpayment occurred. If you filed a Gross Receipts Tax return and over reported your tax liability for filing periods January 1, 2019 to January 31, 2019 and March 1, 2019 to March 31, 2019, enter filing period as 01/01/2019-01/31/2019, 03/01/2019-03/30/2019.  
**Example 3:** If there are multiple filing period impacted by the Application for Refund, be sure to list all periods you are requesting the refund for. If you filed a monthly Gross Receipts Tax return for several filing periods but were reporting under the incorrect rate for January through May and you filed amended returns resulting in an overpayment in all periods, enter filing period as 01/01/2019-05/31/2019.

T1. Program Type	
Acronym	Tax Program
AFD	Alternative Fuel Excise Tax
BRT	Bingo and Raffle Tax
CFT	Combined Fuel Tax
CIT	Corporate Income and Franchise Tax
CMP	Compensating Tax
E911	Enhanced 911 Services Surcharge
FID	Fiduciary Income Tax
GMD	Gaming Manufacturers and Distributors Tax
GMO	Gaming Operator Tax
GGR	Governmental Gross Receipts Tax
GRT	Gross Receipts Tax
HCQ	Health Care Quality Surcharge
ITG	Interstate Telecommunications Gross Receipts Tax
LVT	Leased Vehicle Gross Receipts Tax and Surcharge
LIQ	Liquor Excise Tax
LLQ	Local Liquor Excise Tax
NWT	Non-wage Withholding Tax
OGP	Oil and Gas Proceeds Withholding Tax
PIT	Personal Income Tax
PRC	Railroad Car Company Tax
S-CORP	Sub Chapter S Corporate Income Tax
TRS	Telecommunications Relay Service Surcharge
WWT	Wage Withholding Tax
H2O	Water Conservation Fee
WDT	Weight Distance Tax
WKC	Worker's Compensation Fee

- 4. Amended Return.** Indicate if your *Application for Refund* has an amended return attached.
  - a) Yes- you have attached an amended return and are not required to file electronically or if you are attaching copies of your previously filed amended returns. **NOTE:** If you are mandated to file electronically you must file amended return(s) electronically.
  - b) Previously Submitted- you have already filed electronically or have submitted your return by mail.
  - c) Not Required- if your application for refund is an overstated tax due, duplicate payment, payment error, or does not require an amended return. **NOTE:** In order for your account to be evaluated for a refund, there must be an existing credit on your account.
- 5. Basis for Refund.** You basis for refund must be clear. **Example 1:** Reporting Error, Deduction, Duplicate Payment, TRD Adjustment Notice, Refundable Business Credit, Non-refundable Business Credit, Business Location Change, etc.

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**NOTE:** If you file on TAP there is a drop-down list of *Basis for Refund* options to choose from.

**6. Brief Explanation.** Provide a brief explanation of why there is an overpayment or why you are submitting a refund request. Provide as much detail as you can in order to explain the cause of the overpayment or request for refund.

**Example 1:** We filed Gross Receipts Tax returns using the incorrect tax rate. We have amended and made the corrections to all applicable filing periods. Attach to this application all documentation that supports your refund claim. A claim for refund is not valid unless it is complete and verifiable. If additional space is needed, please attach an additional page.

**NOTE:** To apply all or any part of your refund to another report period, liability, or another tax, fee, or surcharge program, please state under *Brief Explanation* in detail the report period, liability and program type for which you want to apply the refund.

**7. Signature.** A signature is required in order to process the *Application for Refund*. The taxpayer or the authorized agent must sign this *Application for Refund*.

### Section III: Request for Direct Deposit

1. The routing number, for bank identification, has nine digits. If the first two digits are not 01 through 12 or 21 through 32, the system will reject the direct deposit and you will be issued a check.

**NOTE:** If your check states it is payable through a different bank than the financial institution where you have your checking or savings account, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on this line.

2. Your account number has up to 17 characters. Include hyphens, but omit spaces and special symbols as you enter the number from left to right. Leave unused boxes blank. On the sample check, the account number is **2015551517**. Do not include the check number.

3. Mark an **X** in the **Checking** or **Savings** box to indicate the type of account.

4. Mark an **X** in the **YES** or **NO** box to answer whether the funds for your refund would go to or through an account located outside the U.S. Marking **NO** means the financial institution's location is within the territorial jurisdiction of the U.S., which includes any of the following:

- Within the U.S.
- On a U.S. military base
- In American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, or the U.S. Virgin Islands

**IMPORTANT:** If you mark an **X** in the **YES** box, you cannot use direct deposit. Either use a different bank account or to leave the *Request For Direct Deposit* section blank to receive a paper check at the address on file.

If you do not answer the question, the Department mails your refund to you in a paper check. If you answer the question

incorrectly, the National Automated Clearing House Association (NACHA) or the Office of Foreign Assets Control (OFAC) may delay, reject, or freeze your refund. If your bank does not accept your *Request For Direct Deposit* entries, the Department mails a check to you.

### Your Rights and Refund Claims

This sections gives you information about your rights regarding tax liabilities and offsets and about denials of claims.

### Tax Liabilities

If you have any tax liability, the Taxation and Revenue Department may offset all or part of an allowed refund against such liability.

### Refund Claim Denials

If the Department denies your claim for refund in whole or in part, you may file a protest with the Department within 90 days of either mailing or delivery of the denial, or you may file a lawsuit in Santa Fe District Court.

If the Department does not take action on your completed claim within 180 days of receiving your claim, you may elect to treat the refund claim as denied, which allows you to pursue the remedies stated in the preceding paragraph.

If the Department requests additional relevant documentation from you, the claim is not complete. If you submit the requested documentation within the required time period, the Department uses the date the Department received the complete documentation as the start of the 180 days. If you do not provide the additional relevant documentation, the claim for refund remains incomplete.

For more information about remedies, please see FYI-402, *Taxpayer Remedies*. You can find FYI-402 at <https://www.tax.newmexico.gov/forms-publications/>.

### For More Information, Forms, and Instructions

If you have any questions, including which documents to file with a refund application or an amended return, please call our Revenue Processing Division at: (866) 809-2335. You can also visit your local district office or visit the Department's website: <https://www.tax.newmexico.gov>.

To find copies of tax forms, instructions, and/or publications you can visit our **Forms & Publications** web page on the Department website, <https://www.tax.newmexico.gov/forms-publications/>.

### Form Submission

You can "Request a Refund" and upload all required documentation online using TAP, <https://tap.state.nm.us>.

You can also mail your completed RPD-41071, *Application for Refund* to the Department:

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