

# NEW MEXICO

## Taxation and Revenue Department

P.O. Box 25128 | Santa Fe, New Mexico 87504-5128 | 1-866-285-2996

Taxation and Revenue Division web site: <http://www.tax.newmexico.gov/>

Taxpayer Access Point (TAP): <https://tap.state.nm.us/Tap/>

### GRT FILER'S KIT

For Reporting Gross Receipts Tax

July to December 2023

## MAIL TO:

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The Taxation and Revenue Department offers publications on our website that includes information on certain topics. You can locate brochures, bulletins,

FYI's and forms on our website at:

<https://www.tax.newmexico.gov/forms-publications/>

Please note, gross receipts rate changes and the legislative changes can be located on page 2. Other important changes and reminders are listed below:

#### **EFFECTIVE July 1, 2023**

- The state portion of the gross receipts tax rate has been lowered from 5.000% to 4.875%, due to HB-163 from the 2022 legislative session. This change impacts all location codes across the state. Make sure to review the *Gross Receipts and Compensating Tax Rate Schedule* included in this packet.
- **The New Mexico Taxation and Revenue Department has removed the reporting of the optional deduction codes.** For any deduction that is not required to be separately reported leave Column E blank and enter the dollar amount for a specific location code in Column F. For those deductions that are required to be separately reported, either using a special rate code or a deduction code starting with D0. Continue separately reporting those required deductions. See the instructions for further information.

#### **ELECTRONIC FILING AND PAYMENT REQUIREMENT REMINDER**

Gross receipts tax returns shall be filed electronically if the taxpayer's average monthly tax liability for gross tax during the preceding calendar year equaled or exceeded \$1,000.

For taxpayers with an average monthly tax liability for gross receipts tax during the preceding calendar of \$1,000 or more, shall be remitted by electronic means. The following electronic methods of remitting tax payments will be accepted: credit card, ACH debit, and ACH credit. See the instructions for more information.



#### **ELECTRONIC FILING AND PAYMENT CAN BE MADE ONLINE USING THE TAXPAYER ACCESS POINT (TAP).**

You can use the URL below or the QR Code to the left to locate TAP. To use the QR code open your smart phone camera and scan the image to the left.

<https://tap.state.nm.us/Tap>

**\*\*\*GROSS RECEIPTS TAX RATE CHANGES\*\*\* EFFECTIVE July 1, 2023**

The state portion of the gross receipts tax rate has been lowered from 5.000% to 4.875%, due to HB-163 from the 2022 legislative session. This change impacts all location codes across the state.

Additional locations with further changes include:

**The following tax rate location is NEW:**

- South Campus TID District (02-430 in Bernalillo Co.)

**The gross receipts tax rates will increase for the following locations:**

- Sandia Pueblo (02-901 & 02-902 in Bernalillo Co.) (29-911 & 29-912 in Sandoval Co.)
- Village of Tijeras (02-318 in Bernalillo Co.)
- Pueblo of Acoma (28-923 & 28-924 in Catron Co.) (33-909 & 33-910 in Cibola Co.) (25-933 & 25-934 in Socorro Co.)
- Carrizozo (26-307 in Lincoln Co.)
- Columbus (19-212 in Luna Co.)
- Cloudcroft (15-213 in Otero Co.)
- Pueblo de San Ildefonso (17-975 & 17-976 in Rio Arriba Co.) (29-975 & 29-976 in Sandoval Co.)
- Santa Ana Pueblo (29-951 & 29-952 in Sandoval Co.)
- Pueblo of Tesuque (01-953 & 01-957 in Santa Fe Co.)
- All of Taos County
- Peralta (14-412 in Valencia Co.)
- Rio Communities (14-037 in Valencia Co.)

**The gross receipts tax rates will decrease for the following locations:**

- Taos Pueblo (20-913 & 20-914 in Taos Co.)
- Taos/Taos Pueblo (20-915 & 20-916 in Taos Co.)

### Legislative Changes

You can find a summary of all of legislative changes in the Legislative Summaries: *LS - 2023 Legislative Summary*. You can locate all brochures, bulletins, Legislative Summaries and FYI's at <https://www.tax.newmexico.gov/forms-publications/> in the "Publications" folder. In relation to this filer's kit, the following changes will go into effect July 1, 2023:

- HB-547, amended Section 7-9-93 NMSA 1978, see the "M" special rate code.
- SB-146, made changes to the Tax Administration Act, which included protest and tax fraud changes.
- SB-147, includes the following changes:
  - Section 7-9-3 NMSA 1978, changes the definition of a disclosed agency.
  - Section 7-9-3.5 NMSA 1978, the definition of gross receipts now excludes cannabis excise tax when calculating the amount of gross receipts due.
  - Section 7-9-88.1 NMSA 1978, changes allow tribes in New Mexico to determine their own tax rates for gross receipts tax if they have a Tribal Cooperative Agreement with the Department.
  - The following exemptions and deductions were amended:
    - Section 7-9-14 NMSA 1978, allows the United States, State of New Mexico, or any governmental unit or subdivision, agency, department or instrumentality thereof to exempt also the use of service from compensating tax.
    - Section 7-9-26 NMSA 1978, updates statutory references for the exemption of receipts of gasoline, special fuel or alternative fuel in which another New Mexico tax is already charged.
    - Section 7-9-41.6 NMSA 1978, is amended to add receipts from payments for the Federal American Rescue Plan Act of 2021 from the Human Services Department to the exemption.
    - Section 7-9-46 NMSA 1978, was amended to clarify when a NTTC is needed for the deduction and where the use of alternative evidence can be used.
    - Section 7-9-54 NMSA 1978, allows for the sale of licenses to use digital goods for the purpose of loaning those digital goods to the public to items when sold to a governmental agency and Indian tribe, nation, or pueblo to be deductible.
  - The following exemption, deductions, and credits were **repealed** and can no longer be used going forward:
    - Section 7-9-16 NMSA 1978, exemption from gross receipts tax for certain nonprofit facilities.
    - Section 7-9-86 NMSA 1978, deduction from gross receipts tax for sales to qualified film production companies.
    - Section 7-9-105 NMSA 1978, credit for penalty pursuant to Section 7-1-71.2 NMSA 1978.
    - Section 7-9-106 NMSA 1978, deduction for construction services and equipment.
    - Section 7-9-114 NMSA 1978, deduction from gross receipts and compensating tax for advanced energy.
    - Section 7-9G-2 NMSA 1978, the credit against gross receipts, compensating, and withholding taxes for advanced energy.

More detail on these changes can be located in the legislative summary *LS - 2023 Legislative Summary*.

MONTHLY FILING STATUS			NOTES:
PERIOD BEGINS	PERIOD ENDS	DUE DATE	
January 1 <sup>st</sup>	January 31 <sup>st</sup>	February 25 <sup>th</sup>	
February 1 <sup>st</sup>	February 28 <sup>th</sup> or 29 <sup>th</sup>	March 25 <sup>th</sup>	
March 1 <sup>st</sup>	March 31 <sup>st</sup>	April 25 <sup>th</sup>	
April 1 <sup>st</sup>	April 30 <sup>th</sup>	May 25 <sup>th</sup>	
May 1 <sup>st</sup>	May 31 <sup>st</sup>	June 25 <sup>th</sup>	
June 1 <sup>st</sup>	June 30 <sup>th</sup>	July 25 <sup>th</sup>	
July 1 <sup>st</sup>	July 31 <sup>st</sup>	August 25 <sup>th</sup>	
August 1 <sup>st</sup>	August 31 <sup>st</sup>	September 25 <sup>th</sup>	
September 1 <sup>st</sup>	September 30 <sup>th</sup>	October 25 <sup>th</sup>	
October 1 <sup>st</sup>	October 31 <sup>st</sup>	November 25 <sup>th</sup>	
November 1 <sup>st</sup>	November 30 <sup>th</sup>	December 25 <sup>th</sup>	
December 1 <sup>st</sup>	December 31 <sup>st</sup>	January 25 <sup>th</sup>	
QUARTERLY FILING STATUS			
PERIOD BEGINS	PERIOD ENDS	DUE DATE	
January 1 <sup>st</sup>	March 31 <sup>st</sup>	April 25 <sup>th</sup>	
April 1 <sup>st</sup>	June 30 <sup>th</sup>	July 25 <sup>th</sup>	
July 1 <sup>st</sup>	September 30 <sup>th</sup>	October 25 <sup>th</sup>	
October 1 <sup>st</sup>	December 31 <sup>st</sup>	January 25 <sup>th</sup>	
SEMI-ANNUAL FILING STATUS			
PERIOD BEGINS	PERIOD ENDS	DUE DATE	
January 1 <sup>st</sup>	June 30 <sup>th</sup>	July 25 <sup>th</sup>	
July 1 <sup>st</sup>	December 31 <sup>st</sup>	January 25 <sup>th</sup>	

1. Your filing status can be located on your Registration Certificate received from the Department. The filing frequency will be monthly, quarterly or semiannually.
2. Each Form TRD-41413 is due on or before the 25th of the month following the end of the tax period that is being reported.
3. If your due date falls on a weekend, a legal, state or national holiday, your Form TRD-41413 and payment due date will be extended to the next business day.
4. No Penalty will be imposed for reporting and paying early. However, you cannot file online until after the period you are filing for has ended. Example: For the filing period that begins on January 1st and ends January 31st your Form TRD-41413 can not be filed online until February 1st.
5. TRD-41413 is due even if there is no tax due for the filing period. For a late filed return there is a minimum penalty of \$5.

**Call Center: 1-866-285-2996**  
**Call Center Fax: 1-505-841-6327**

**LOCAL TAXATION AND REVENUE DEPARTMENT OFFICES:** Tax District Field Offices and the Department's call center can provide full service and general information about the Department's taxes, taxpayer access point (TAP), programs, classes, and forms. Information specific to your filing situation, payment plans and delinquent accounts.

**Albuquerque**  
10500 Copper Pointe Avenue NE  
Albuquerque, NM 87123

**Farmington**  
3501 E. Main Street, Suite N.  
Farmington, NM 87499-0479

**Las Cruces**  
2540 S. El Paseo, Bldg.#2  
Las Cruces, NM 88001-0607

**Roswell**  
400 Pennsylvania Ave., Suite 200  
Roswell, NM 88201-1557

**Santa Fe**  
1200 South St. Francis Drive  
Santa Fe, NM 87502-5374

**Filing status:** Below are the filing statuses outlined in the ACD-31015, *Business Tax Registration Application and Update Form*.

**Monthly** - due by the 25th of the following month if combined taxes due average more than \$200 per month, or if you wish to file monthly regardless of the amount due.

**Quarterly** - due by the 25th of the month following the end of the quarter if combined taxes due for the quarter are less than \$600 or an average of less than \$200 per month in the quarter.

**Semiannually** - due by the 25th of the month following the end of the 6-month period if combined taxes due are less than \$1,200 for the semiannual period or an average less than \$200 per month for the 6-month period.

**The following filing statuses all follow the due dates for the monthly filing status.**

**Seasonal** - you will need to specify what month(s) you will be filing. This is most common for business that only operate seasonally in New Mexico.

**Temporary** - the month in which the business files must be a period in which the registration is active.

**Special event** - the month in which the business files must be a period in which the registration is active. You can locate more information on this filing frequency here: <https://www.tax.newmexico.gov/businesses/special-events-and-vendors/>.

**Casual** - due by the 25th of the following month if relevant business activity has occurred and the taxpayer has an obligation to report it to the Department.  
Note: Filing status is for non-profits and Compensating Tax only.

GROSS RECEIPTS AND COMPENSATING TAX RATE SCHEDULE			Effective July 1, 2023 through December 31, 2023		
Municipality or County	Location Code	Rate	Municipality or County	Location Code	Rate
<b>BERNALILLO</b>			<b>COLFAX - Continued</b>		
Remainder of County	02-002	6.1875%	Springer	09-301	7.5208%
Albuquerque	02-100	7.6250%	Springer (Water & Sanitation Facility)	09-321	5.8333%
19 Pueblos District (AISD Property) (1) <sup>a,c</sup>	02-905	7.7500%	Surgarite Canyon - Raton	09-172	5.8333%
19 Pueblos District (AISD Property) (2) <sup>a,c</sup>	02-906	7.7500%	<b>CURRY</b>		
Edgewood (Bernalillo)	02-334	7.6250%	Remainder of County	05-005	5.8750%
Isleta Pueblo (1)	02-221	0.0000%	Clovis	05-103	7.9375%
Isleta Pueblo (2) <sup>^</sup> use location code 02-002		6.1875%	Clovis Airport	05-154	5.8750%
Laguna Pueblo (1)	02-950	6.1875%	Grady	05-203	6.6875%
Laguna Pueblo (2)	02-952	6.1875%	Melrose	05-402	7.5000%
Los Ranchos de Albuquerque	02-200	7.1875%	Texico	05-302	7.3125%
Lower Petroglyphs TID District	02-420	7.6250%	<b>DE BACA</b>		
Mesa Del Sol TID District 1	02-606	7.6250%	Remainder of County	27-027	6.5000%
Rio Rancho (Bernalillo)	02-647	7.8750%	Fort Sumner	27-104	7.8125%
Sandia Pueblo (1)*	02-901	6.4375%	<b>DONA ANA</b>		
Sandia Pueblo (2)*	02-902	6.4375%	Remainder of County	07-007	6.5000%
Santolina TID District 01	02-621	6.1875%	Anthony <sup>^</sup> use location code 07-517	<del>07-507</del>	0.0000%
Santolina TID District 02	02-622	6.1875%	Anthony (Water & Sanitation District) Municipality b	07-517	8.3750%
Santolina TID District 03	02-623	6.1875%	Co Remainder (Water & Sanitation District)	07-527	6.7500%
Santolina TID District 04	02-624	6.1875%	Downtown TIDD - Las Cruces	07-132	8.0625%
Santolina TID District 05	02-625	6.1875%	Hatch	07-204	7.5625%
Santolina TID District 06	02-626	6.1875%	Las Cruces	07-105	8.0625%
Santolina TID District 07	02-627	6.1875%	Mesilla	07-303	7.9375%
Santolina TID District 08	02-628	6.1875%	Sunland Park	07-416	8.1875%
Santolina TID District 09	02-629	6.1875%	<b>EDDY</b>		
Santolina TID District 10	02-630	6.1875%	Remainder of County	03-003	5.7083%
Santolina TID District 11	02-631	6.1875%	Artesia	03-205	7.6458%
Santolina TID District 12	02-632	6.1875%	Carlsbad	03-106	7.3958%
Santolina TID District 13	02-633	6.1875%	Hope	03-304	6.5833%
Santolina TID District 14	02-634	6.1875%	Loving	03-403	7.3833%
Santolina TID District 15	02-635	6.1875%	<b>GRANT</b>		
Santolina TID District 16	02-636	6.1875%	Remainder of County	08-008	6.3125%
Santolina TID District 17	02-637	6.1875%	Bayard	08-206	7.6250%
Santolina TID District 18	02-638	6.1875%	Hurley	08-404	7.3750%
Santolina TID District 19	02-639	6.1875%	Santa Clara	08-305	7.3750%
Santolina TID District 20	02-640	6.1875%	Silver City	08-107	8.1125%
South Campus TID District *	02-430	7.6250%	<b>GUADALUPE</b>		
State Fairgrounds	02-555	6.1875%	Remainder of County	24-024	6.1875%
Upper Petroglyphs TID District 1	02-607	6.1875%	Santa Rosa	24-108	8.2500%
Upper Petroglyphs TID District 2	02-608	6.1875%	Vaughn	24-207	8.3625%
Upper Petroglyphs TID District 3	02-609	6.1875%	<b>HARDING</b>		
Upper Petroglyphs TID District 4	02-610	6.1875%	Remainder of County	31-031	5.8750%
Upper Petroglyphs TID District 5	02-611	6.1875%	Mosquero (Harding)	31-208	6.6875%
Upper Petroglyphs TID District 6	02-612	6.1875%	Roy	31-109	7.0625%
Upper Petroglyphs TID District 7	02-613	6.1875%	<b>HIDALGO</b>		
Upper Petroglyphs TID District 8	02-614	6.1875%	Remainder of County	23-023	5.9375%
Upper Petroglyphs TID District 9	02-615	6.1875%	Lordsburg	23-110	7.5000%
Village of Tijeras*	02-318	8.0750%	Virden	23-209	6.4375%
Winrock Town Center TID District 1	02-035	7.6250%	<b>LEA</b>		
Winrock Town Center TID District 2	02-036	7.6250%	Remainder of County	06-006	5.2500%
<b>CATRON</b>			Eunice	06-210	7.0625%
Remainder of County	28-028	6.0625%	Hobbs	06-111	6.5625%
Pueblo of Acoma (1)*	28-923	8.0000%	Jal	06-306	7.1875%
Pueblo of Acoma (2)*	28-924	8.0000%	Lovington	06-405	7.0000%
Reserve	28-130	7.7500%	Lovington Industrial Park	06-158	5.2500%
<b>CHAVES</b>			Tatum	06-500	6.5625%
Remainder of County	04-004	6.2708%	<b>STATE GROSS RECEIPTS TAX RATE = 4.875%</b>		
Dexter	04-201	7.1458%	<b>SPECIAL TAX RATES &amp; REPORTING LOCATIONS</b>		
Hagerman	04-300	7.3333%	Location Code		
Lake Arthur	04-400	7.3333%	Out-of-State Business (R&D Services) - 4.875%		
Roswell	04-101	7.5833%	77-777		
<b>CIBOLA</b>			Out-of-State Business (All Other) - 4.875%		
Remainder of County	33-033	6.5625%	88-888		
Grants	33-227	7.8750%	<b>NOTE KEY</b>		
Laguna Pueblo (1)	33-900	6.5625%	(1) Sales to tribal entities or members		
Laguna Pueblo (2)	33-902	6.5625%	(2) Sales to tribal non-members by tribal non-members		
Milan	33-131	7.7500%	<sup>a</sup> Businesses located on Pueblo land within the city limits.		
Pueblo of Acoma (1)*	33-909	8.0000%	<sup>b</sup> Businesses located within the water district and the city limits.		
Pueblo of Acoma (2)*	33-910	8.0000%	<sup>c</sup> Property owned by the 19 Pueblos of NM.		
Pueblo of Zuni (1)	33-911	6.5625%	<sup>d</sup> Land owned by Alamogordo outside Alamogordo boundaries.		
Pueblo of Zuni (2)	33-912	6.5625%	<sup>^</sup> Indicates overlapping location code		
<b>COLFAX</b>			* Indicates rate change due to enactment/expiration of local option taxes and/or change in the state gross receipts tax rate.		
Remainder of County	09-009	5.8333%	<b>NOTE:</b> See the listing of Special Location Codes used to report certain gross receipts tax deductions in the GRT Form Instructions located in the current GRT Filer's Kit at <a href="http://www.taxnewmexico.gov/forms-publications.aspx">www.taxnewmexico.gov/forms-publications.aspx</a> .		
Angel Fire	09-600	7.5208%			
Cimarron	09-401	7.8958%			
Eagle Nest	09-509	7.6333%			
Maxwell	09-202	6.5833%			
Raton	09-102	8.2583%			
Raton Municipal Airport	09-152	5.8333%			



GROSS RECEIPTS AND COMPENSATING TAX RATE SCHEDULE			Effective July 1, 2023 through December 31, 2023		
Municipality or County	Location Code	Rate	Municipality or County	Location Code	Rate
<b>LINCOLN</b>			<b>SANDOVAL - Continued</b>		
Remainder of County	26-026	5.2500%	Santa Ana Pueblo (1)*	29-951	6.1250%
Bonito Lake - Alamogordo <sup>d</sup>	26-508	5.2500%	Santa Ana Pueblo (2)*	29-952	6.1250%
Capitan	26-211	6.5625%	Stonegate Communities TIDD	29-038	7.4375%
Carrizozo*	26-307	7.2000%	Kewa Pueblo (1)	29-973	6.1250%
Corona	26-406	6.6875%	Kewa Pueblo (2)	29-974	6.1250%
Ruidoso	26-112	8.1875%	Village at Rio Rancho TIDD	29-525	7.4375%
Ruidoso Downs	26-501	7.1875%	Zia Pueblo (1)	29-981	6.1250%
<b>LOS ALAMOS</b>			Zia Pueblo (2)	29-982	6.1250%
City and County	32-032	7.0625%	<b>SAN JUAN</b>		
<b>LUNA</b>			Remainder of County	16-016	6.5000%
Remainder of County	19-019	6.6250%	Aztec	16-218	8.1875%
Columbus*	19-212	8.2500%	Bloomfield	16-312	8.1250%
Deming	19-113	8.2500%	Farmington	16-121	8.1875%
<b>McKINLEY</b>			Kirtland	16-323	6.8125%
Remainder of County	13-013	6.5000%	<b>SAN MIGUEL</b>		
Gallup	13-114	8.0625%	Remainder of County	12-012	6.5833%
Pueblo of Zuni (1)	13-901	6.5000%	Las Vegas	12-122	8.1458%
Pueblo of Zuni (2)	13-902	6.5000%	Mosquero (San Miguel)	12-418	7.1458%
<b>MORA</b>			Pecos	12-313	7.5208%
Remainder of County	30-030	6.5208%	<b>SANTA FE</b>		
Wagon Mound	30-115	7.5208%	Remainder of County	01-001	6.8750%
<b>OTERO</b>			Edgewood (Santa Fe)	01-320	7.9375%
Remainder of County	15-015	6.0625%	Espanola (Santa Fe)	01-226	8.8125%
Alamogordo	15-116	7.8750%	Espanola/Santa Clara Grant (1) <sup>a</sup>	01-903	8.8125%
Alamogordo Land <sup>d</sup>	15-322	6.0625%	Espanola/Santa Clara Grant (2) <sup>a</sup>	01-904	8.8125%
Cloudcroft*	15-213	7.6250%	Kewa Pueblo (1)	01-973	6.8750%
Tularosa	15-308	7.5000%	Kewa Pueblo (2)	01-974	6.8750%
<b>QUAY</b>			Nambe Pueblo (1)	01-951	6.8750%
Remainder of County	10-010	6.4375%	Nambe Pueblo (2)	01-952	6.8750%
House	10-407	7.7500%	Pojoaque Pueblo (1)	01-960	6.8750%
Logan	10-309	8.1250%	Pojoaque Pueblo (2)	01-962	6.8750%
San Jon	10-214	8.1250%	Pueblo de Cochiti (1)	01-971	6.8750%
Tucumcari	10-117	8.1250%	Pueblo de Cochiti (2)	01-972	6.8750%
<b>RIO ARRIBA</b>			Pueblo de San Ildefonso (1)*	01-975	7.0000%
Remainder of County	17-017	6.6250%	Pueblo de San Ildefonso (2)*	01-976	7.0000%
Chama	17-118	8.3125%	Santa Clara Pueblo (1)	01-901	6.8750%
Espanola (Rio Arriba)	17-215	8.6875%	Santa Clara Pueblo (2)	01-902	6.8750%
Espanola/Ohkay Owingeh Pueblo (1) <sup>a</sup>	17-943	8.6875%	Santa Fe (city)	01-123	8.1875%
Espanola/Ohkay Owingeh Pueblo (2) <sup>a</sup>	17-944	8.6875%	Santa Fe Indian School/Nineteen Pueblos of NM (1) <sup>a,c</sup>	01-907	8.1875%
Espanola/Santa Clara Grant (1) <sup>a</sup>	17-903	8.6875%	Santa Fe Indian School/Nineteen Pueblos of NM (2) <sup>a,c</sup>	01-908	8.1875%
Espanola/Santa Clara Grant (2) <sup>a</sup>	17-904	8.6875%	Pueblo of Tesuque (1)*	01-953	7.1250%
Jicarilla Apache Nation (1)	17-931	6.6250%	Pueblo of Tesuque (2)*	01-954	7.1250%
Jicarilla Apache Nation (2)	17-932	6.6250%	<b>SIERRA</b>		
Ohkay Owingeh Pueblo (1)	17-941	6.6250%	Remainder of County	21-021	6.6875%
Ohkay Owingeh Pueblo (2)	17-942	6.6250%	Elephant Butte	21-319	7.9375%
Pueblo de San Ildefonso (1)*	17-975	7.0000%	Truth or Consequences	21-124	8.3750%
Pueblo de San Ildefonso (2)*	17-976	7.0000%	Truth or Consequences Airport	21-164	6.6875%
Santa Clara Pueblo (1)	17-901	6.6250%	Williamsburg	21-220	7.9375%
Santa Clara Pueblo (2)	17-902	6.6250%	<b>SOCORRO</b>		
<b>ROOSEVELT</b>			Remainder of County	25-025	6.2500%
Remainder of County	11-011	6.3750%	Magdalena	25-221	7.1875%
Causey	11-408	6.8750%	Isleta Pueblo (1)	25-321	0.0000%
Dora	11-310	7.1250%	Isleta Pueblo (2) <sup>a</sup> use location code 25-025		6.2500%
Elida	11-216	7.7500%	Pueblo of Acoma (1) *	25-933	8.0000%
Floyd	11-502	6.8750%	Pueblo of Acoma (2) *	25-934	8.0000%
Portales	11-119	7.9375%	Socorro (city)	25-125	7.5625%
<b>SANDOVAL</b>			Socorro Industrial Park	25-162	6.2500%
Remainder of County	29-029	6.1250%	<b>STATE GROSS RECEIPTS TAX RATE = 4.875%</b>		
Bernalillo (City)	29-120	6.9375%	<b>SPECIAL TAX RATES &amp; REPORTING LOCATIONS</b>		
Corrales	29-504	7.5625%	Out-of-State Business (R&D Services) - 4.875%	Location Code	77-777
Cuba	29-311	8.0625%	Out-of-State Business (All Other) - 4.875%		88-888
Edgewood (Sandoval)	29-335	6.9375%	<b>NOTE KEY</b>		
Jemez Springs	29-217	7.1875%	(1) Sales to tribal entities or members		
Jemez Pueblo (1)	29-941	6.2500%	(2) Sales to tribal non-members by tribal non-members		
Jemez Pueblo (2)	29-942	6.2500%	<sup>a</sup> Businesses located on Pueblo land within the city limits.		
Jicarilla Apache Nation (1)	29-931	6.1250%	<sup>b</sup> Businesses located within the water district and the city limits.		
Jicarilla Apache Nation (2)	29-932	6.1250%	<sup>c</sup> Property owned by the 19 Pueblos of NM.		
Laguna Pueblo (1)	29-921	6.1250%	<sup>d</sup> Land owned by Alamogordo outside Alamogordo boundaries.		
Laguna Pueblo (2)	29-922	6.1250%	<sup>a</sup> Indicates overlapping location code		
Los Diamantes TIDD	29-530	7.4375%	* Indicates rate change due to enactment/expiration of local option taxes and/or change in the state gross receipts tax rate.		
Pueblo de Cochiti (1)	29-971	6.1250%	<b>NOTE:</b> See the listing of Special Location Codes used to report certain gross receipts tax deductions in the GRT Form Instructions located in the current GRT Filer's Kit at <a href="http://www.taxnewmexico.gov/forms-publications.aspx">www.taxnewmexico.gov/forms-publications.aspx</a> .		
Pueblo de Cochiti (2)	29-972	6.1250%			
Rio Rancho (Sandoval)	29-524	7.4375%			
Pueblo de San Ildefonso (1)*	29-975	7.0000%			
Pueblo de San Ildefonso (2)*	29-976	7.0000%			
San Ysidro	29-409	6.6250%			
Sandia Pueblo (1)*	29-911	6.4375%			
Sandia Pueblo (2)*	29-912	6.4375%			

Municipality or County	Location Code	Rate
<b>TAOS*</b>		
Remainder of County*	20-020	7.0000%
El Prado Water and Sanitation District*	20-415	7.2500%
El Prado Water and Sanitation District <sup>b</sup>	20-425	8.9250%
El Valle de Los Ranchos Water & Sanitation District*	20-419	7.2500%
El Valle de Los Ranchos Water & Sanitation District <sup>b</sup>	20-429	8.9250%
Picuris Pueblo (1)*	20-917	7.0000%
Picuris Pueblo (2)*	20-918	7.0000%
Questa*	20-222	8.0625%
Questa Airport*	20-160	7.0000%
Red River*	20-317	8.9250%
Taos (city)*	20-126	8.6750%
Taos Airport*	20-163	7.0000%
Taos Pueblo (1)*	20-913	7.5000%
Taos Pueblo (2)*	20-914	7.5000%
Taos/Taos Pueblo (1) <sup>a</sup>	20-915	7.5000%
Taos/Taos Pueblo (2) <sup>a</sup>	20-916	7.5000%
Taos Ski Valley (all GRT activity in location code 20-430)*	20-414	8.9375%
Taos Ski Valley TIDD*	20-430	8.9375%
<b>TORRANCE</b>		
Remainder of County	22-022	6.5000%
Encino	22-410	7.0625%
Estancia	22-503	7.9375%
Isleta Pueblo (1)	22-221	0.0000%
Isleta Pueblo (2) <sup>^</sup> use location code 22-022		6.5000%
Moriarty	22-223	7.9375%
Mountainair	22-127	7.6875%
Willard	22-314	7.3125%
<b>UNION</b>		
Remainder of County	18-018	5.8125%
Clayton	18-128	7.8750%
Des Moines	18-224	7.5000%
Folsom	18-411	7.2500%
Grenville	18-315	7.2500%
<b>VALENCIA</b>		
Remainder of County	14-014	6.6250%
Belen	14-129	8.0625%
Bosque Farms	14-505	8.3000%
Isleta Pueblo (1)	14-221	0.0000%
Isleta Pueblo (2) <sup>^</sup> use location code 14-014		6.6250%
Laguna Pueblo (1)	14-900	6.6250%
Laguna Pueblo (2)	14-902	6.6250%
Los Lunas	14-316	8.4250%
Peralta*	14-412	8.3000%
Rio Communities *	14-037	8.3000%

**STATE GROSS RECEIPTS TAX RATE = 4.875%**

<b>SPECIAL TAX RATES &amp; REPORTING LOCATIONS</b>	<b>Location Code</b>
Out-of-State Business (R&D Services) - 4.875%	77-777
Out-of-State Business (All Other) - 4.875%	88-888
<b>NOTE KEY</b>	
(1) Sales to tribal entities or members	
(2) Sales to tribal non-members by tribal non-members	
<sup>a</sup> Businesses located on Pueblo land within the city limits.	
<sup>b</sup> Businesses located within the water district and the city limits.	
<sup>c</sup> Property owned by the 19 Pueblos of NM.	
<sup>d</sup> Land owned by Alamogordo outside Alamogordo boundaries.	
<sup>^</sup> Indicates overlapping location code	
* Indicates rate change due to enactment/expiration of local option taxes and/or change in the state gross receipts tax rate.	
<b>NOTE:</b> See the listing of Special Location Codes used to report certain gross receipts tax deductions in the GRT Form Instructions located in the current GRT Filer's Kit at <a href="http://www.taxnewmexico.gov/forms-publications.aspx">www.taxnewmexico.gov/forms-publications.aspx</a> .	

**GROSS RECEIPTS TAX RETURN****CONTACTING THE DEPARTMENT****Local Taxation and Revenue Offices**

If you need to visit the Department in person you can visit one of our tax district offices at one of the following locations:

**Albuquerque**

10500 Copper Pointe Avenue NE  
Albuquerque, NM 87123

**Farmington**

3501 E. Main Street, Suite N.  
Farmington, NM 87499-0479

**Las Cruces**

2540 S. El Paseo, Bldg.#2  
Las Cruces, NM 88001-0607

**Roswell**

400 Pennsylvania Ave., Suite 200  
Roswell, NM 88201-1557

**Santa Fe**

1200 South St. Francis Drive  
Santa Fe, NM 87502-5374

**Phone Contact**

You can contact the Department's call center and they can provide full service and general information about the Department's taxes, Taxpayer Access Point (TAP), programs, classes, and forms. They can also provide assistance with information specific to your account including your filing situation, payment plans, and delinquent account information.

**Call Center:** (866) 285-2996.

You may also locate your account information through the Taxpayer Access Point (TAP), <https://tap.state.nm.us>.

**What You Need**

When you call or visit us on the web, make sure to have your New Mexico Business Tax Identification Number (NMBTIN)(previously known as your CRS number), a copy of your tax return, or letter in question.

**Note:** If you are inquiring about a letter please locate the

Letter ID in the top right hand corner to provide to the Department's agent.

**Mailing Address**

If you want to write us about your return, please address your letter to:

Gross Receipts Tax Correspondence  
Taxation and Revenue Department  
P.O. BOX 25128  
Santa Fe, NM 87504-5128

If you are writing in response to a letter, please include the Letter ID in your response.

**Email Contacts**

The Taxation and Revenue Department provides several email contacts for you.

If you have questions about your in-progress Gross Receipts Tax (GRT) return, the instructions, a return you already submitted, or your refund, email: [GRT.TRDHelp@tax.nm.gov](mailto:GRT.TRDHelp@tax.nm.gov).

If you have questions about New Mexico tax law and need additional clarification on statutes and regulations, email: [Policy.Office@tax.nm.gov](mailto:Policy.Office@tax.nm.gov).

**Forms and Instructions**

You can find forms and instructions on our website at [www.tax.newmexico.gov](http://www.tax.newmexico.gov). At the top of the page, click **FORMS & PUBLICATIONS**.

**Online Services**

The TAP website at <https://tap.state.nm.us> is a secure online resource that lets you electronically file your return for free:

- See information about your return, payment, and refund
- Pay existing tax liabilities online
- Check the status of a refund
- Change your contact information
- Register a business

**GENERAL INSTRUCTIONS****GENERAL INFORMATION**

This document provides instructions for the New Mexico Form TRD-41413, *Gross Receipts Tax Return*. Each Form TRD-41413 is due on or before the 25th of the month following the end of the tax period being reported. Certain taxpayers are required to file the Form TRD-41413 electronically. For more information on whether electronic filing is required for your business, please see FYI-108, *Electronic Filing Mandate* which is available through your local district office or online at <https://www.tax.newmexico.gov/forms-publications/>.

Forms must be clearly filled out and completed or your Form TRD-41413 may be rejected and returned for correction and will need to be resubmitted.

**Important:** If you will be having another party outside of the taxpayer wanting access to your account, you will need to complete Form ACD-31102, *Tax Information Authorization Disclosure*, which can be located on our website in the "Tax Authorization folder here: <https://www.tax.newmexico.gov/forms-publications/>.

### Who Must File A Gross Receipts Tax Return

The gross receipts tax is a tax imposed on persons engaged in business in New Mexico for the privilege of doing business in New Mexico.

“Engaging in business” means carrying on or causing to be carried on any activity with the purpose of direct or indirect benefit. **For those that lack physical presence** in New Mexico, including a marketplace provider, it means having at least \$100,000 of taxable gross receipts sourced to New Mexico in the previous calendar year. See *What is Gross Receipts Tax* below for more information. For more information on **physical presence or nexus**, see our website here: <https://www.tax.newmexico.gov/businesses/determining-nexus/>.

### What is Gross Receipts Tax

“Gross receipts” means the total amount of money or the value of other consideration received from selling property in New Mexico, leasing or licensing property employed in New Mexico, from granting a right to use a franchise employed in New Mexico, performing services in New Mexico or selling research and development services performed outside New Mexico the product of which is initially used in New Mexico.

Gross receipts includes receipts from:

- Sales of tangible personal property handled on consignment;
- Commissions and fees received;
- Amounts paid by members of any cooperative association;
- Fees received by persons for serving as disclosed agents for another;
- Amounts received by persons providing telephone or telegraph services;
- Amounts received by a New Mexico florist from the sale of flowers, plants, etc., that are filled and delivered outside New Mexico by an out-of-state florist;
- Providing intrastate mobile telecommunications services (i.e., the services originate and terminate in the same state) to customers whose place of primary use is in New Mexico; and
- Amounts collected by a marketplace provider engaging in business in the state from sales, leases and licenses of tangible personal property, sales of licenses and sales of services or license for use of real property that are sourced to New Mexico by a marketplace provider on behalf of a marketplace seller(s) regardless if the marketplace seller(s) are engaging in business in New Mexico.

For more detail, see FYI-105, *Gross Receipts & Compensating Taxes: An Overview* available at <https://www.tax.newmexico.gov/forms-publications/> or through your local district office.

### Gross Receipts and Compensating Tax Rate Table

Gross receipts tax is based on municipality/county locations and reported/collected based on location code. The Department releases the *Gross Receipts and Compensating Tax Rate Schedule* semiannually and has the listing of counties, municipalities, location codes for each, and the tax rate. The location codes are used to determine which tax rate should

be used when filing your return. The gross receipts and compensating tax rates can change on January 1 and July 1 of each year, so it is important to check the *Gross Receipts and Compensating Tax Rate Schedule* for new rates located online at <https://www.tax.newmexico.gov/governments/gross-receipts-location-code-and-tax-rate-map/>.

### Location Code and Tax Rate

Gross receipts tax is required to be reported by municipality, county, and location code as described in Section 7-1-14 NMSA as follows:

- B. Reporting location for receipts from the sale, lease, or granting of a license to use real property located in New Mexico and any related deductions shall be the location of the property.
- C. Reporting location for receipts from the sale or license of property, other than real property, and any related deductions, shall be at the following locations:
  - (1) if the property is received by the purchaser at the New Mexico location of the seller, the location of the seller;
  - (2) if the property is not received by the purchaser at a business location of the seller, the location indicated by instructions for delivery to the purchaser, or the purchaser's donee, when known to the seller;
  - (3) if Paragraphs (1) and (2) of this subsection do not apply, the location indicated by an address for the purchaser available from the business records of the seller that are maintained in the ordinary course of business; provided that use of the address does not constitute bad faith;
  - (4) if Paragraphs (1) through (3) of this subsection do not apply, the location for the purchaser obtained during consummation of the sale, including the address of a purchaser's payment instrument, if no other address is available; provided that use of this address does not constitute bad faith; or
  - (5) if Paragraphs (1) through (4) of this subsection do not apply, including a circumstance in which the seller is without sufficient information to apply those standards, the location from which the property was shipped or transmitted.
- D. The reporting location for gross receipts from the lease of tangible personal property, including vehicles, other transportation equipment and other mobile tangible personal property, and any related deductions, shall be the location of primary use of the property, as indicated by the address for the property provided by the lessee that is available to the lessor from the lessor's records maintained in the ordinary course of business; provided that use of this address does not constitute bad faith. The location of primary use shall not be altered by intermittent use at different locations, such as use of business property that accompanies employees on business trips and service calls.
- E. The reporting location for gross receipts from the sale, lease or license of franchises, and any related deductions, shall be where the franchise is used.
- F. The reporting location for gross receipts from the perfor-



mance or sale of the following services, and any related deductions, shall be at the following locations:

- (1) for professional services performed in New Mexico, other than construction-related services, or performed outside New Mexico when the product of the service is initially used in New Mexico, the location of the performer of the service or seller of the product of the service, as appropriate;
- (2) for construction services and construction-related services performed for a construction project in New Mexico, the location of the construction site;
- (3) for services with respect to the selling of real estate located in New Mexico, the location of the real estate;
- (4) for transportation of persons or property in, into or from New Mexico, the location where the person or property enters the vehicle; and
- (5) for services other than those described in Paragraphs (1) through (4) of this subsection, the location where the product of the service is delivered.

Using the Out-of-State Location Codes		
88-888	4.875 %	If you are reporting for an out-of-state location for a professional service or shipping goods out-of-state.
77-777	4.875 %	If you are performing research and development services outside NM as a professional service.
If you transact business with tribal non-members on tribal territory, use the tribal location of the sale or delivery. If a tribe, pueblo, or nation has entered into a cooperative agreement with New Mexico they will have a separate location code listed.		

For more detail, see FYI-200, *Gross Receipts Reporting Location and the Appropriate Tax Rate* available online at <https://www.tax.newmexico.gov/forms-publications/> or through your local district office.

## FILING METHODS

### Different Filing Methods

You can file your Gross Receipts Tax Return (TRD-41413) on paper or electronically. Both options are described here to help you choose the most convenient method. The Department asks that the Gross Receipts Tax return be filed online using the Taxpayer Access Point (TAP) whenever possible. TAP is a free online filing option that can be located by going to our website at <https://tap.state.nm.us>.

**Important:** After completing your paper or electronic return, make a copy for your records and keep it in a safe place.

### Electronic Filing and Payment Mandate

Gross receipts tax returns shall be filed electronically if the taxpayer's average monthly tax liability for this tax during the preceding calendar year equaled or exceeded \$1,000.

For taxpayers with an average monthly tax liability for gross receipts tax during the preceding calendar of \$1,000 or more, shall be remitted by electronic means. The following electronic methods of remitting tax payments will be accepted: credit card, ACH debit, and ACH credit. For more information see FYI-401, *Special Payment Methods* located on our website here: <https://www.tax.newmexico.gov/forms-publications/> in the "Publications" folder.

For more information about filing electronically see the next section *Filing Methods*.

### Getting Ready to File

Follow these steps before you start filling out your TRD-41413, *Gross Receipts Tax Return*:

1. Collect all forms and schedules you are required to file, publications you need to reference, and all your tax records.

For a description of different forms and schedules, see *Required Forms and Attachments* starting on page 4 of these instructions. To find out where to get the forms and

schedules you need, see *Contacting the Department* on page 1.

2. Read the next section, *Valid Identification Number Required*, to learn about New Mexico Business Tax Identification Number (NMBTIN), Federal Employer Identification Number (FEIN), Social Security Numbers (SSN) and Individual Taxpayer Identification Numbers (ITIN).

### Benefits of Filing Electronically

The Department encourages you to file electronically whenever possible. 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 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 account 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.

### Using The Department Website, Taxpayer Access Point (TAP)

To file your return on the Department website, follow these steps:

1. Logon or create a TAP account at <https://tap.state.nm.us>.
2. Select **Gross Receipts Tax (GRT)**.
3. Within the Return Panel Select **File Now**.
4. After you complete all your entries, check the Signature box, then click **Submit** to file.
5. Select **OK** in the Confirmation box to continue.

6. Select **Print Confirmation Page** showing your confirmation number as proof and verification that you filed online.
7. Select **Print Return** to print a copy of your return for your records.
8. Click **Print** to print a copy of your return for your records.

**Important:** Do not mail the confirmation page or the return you filed online to the Department. Mailing in the return can cause processing issues.

If you need assistance filing your return on TAP, you can email, [GRT.TRDHelp@tax.nm.gov](mailto:GRT.TRDHelp@tax.nm.gov) or you can call the Call Center at: (866) 285-2996.

For help with TAP, email: [TAP.TechnicalHelp@tax.nm.gov](mailto:TAP.TechnicalHelp@tax.nm.gov).

### Where To Get Paper Tax Forms

Gross Receipts Tax forms and schedules can be filled out by hand and mailed to the Department. You can get these tax forms from any district office, request they be mailed to you or by downloading them from the Department website.

### In Person

Ask for forms at the Department's local district offices. Use **CONTACTING THE DEPARTMENT** information listed on page 1 of these instructions.

### Downloading Forms and Instructions

To download tax forms, follow these steps:

1. Go to [www.tax.newmexico.gov](http://www.tax.newmexico.gov).
2. At the top of the webpage, click **FORMS & PUBLICA-**

### TIONS.

3. Locate the folders toward the bottom of the page, click the **Business Taxes** folder.
4. Click on the **Gross Receipts Tax** folder.

### Check the Print Quality

Make sure the printer can clearly print a logo. If it can, it will print a quality tax form. It is important to use an original. Never submit a return with a form that has been **photocopied** or **photo shopped** as it will not be accepted by our processing machines.

### Valid Identification Number Required

Enter your business name and New Mexico Business Tax Identification Number (NMBTIN) on all forms, schedules, and correspondence you send to the Department. The Department cannot accept a return without a valid identification number.

### \*\*\*Important Guidelines\*\*\*

Review the following items before making your entries:

- Complete all required information on your form. Failure to do this delays processing your return and may cause errors when the Taxation and Revenue Department performs calculations during processing.
- Leave blank all spaces and boxes that do not apply to you. Do not draw lines through or across areas you leave blank.
- Write numbers clearly and legibly to reduce processing errors and increase efficiency. Use the boxes on the form as a guide for your handwritten entries.
- Do not use dollar signs (\$) or any punctuation marks or symbols other than a comma (,).

## REQUIRED FORMS AND ATTACHMENTS

### TRD-41413 Followed by Forms and Attachments Submit in This Order

- TRD-41413, *Gross Receipts Tax Return*.
- Schedule A, if required.
- Schedule CR, if required.
- Supplemental Schedule CR, if required.
- GRT-PV, if required.
- RPD-41071, *Application for Refund*, if required.
- Other required schedules or attachments.

### TRD-41413 Required

**Every person** required to file a New Mexico gross receipts tax return must complete and file a TRD-41413 *New Mexico Gross Receipts Tax Return*.

### Schedule A

Use the Schedule A, *New Mexico Gross Receipts Tax Schedule A* if additional space is needed to report gross receipts from multiple locations. Include this page with the TRD-41413 Form.

### Schedule CR

Use the Schedule CR, *New Mexico Business-Related Tax Credit Schedule*. Attachments for each credit are required. The attachments are specified next to each credit on this form.

If you will be claiming a refundable credit you will also need to submit **RPD-41071**, *Application for Refund*.

**Important:** If you believe you may qualify for business tax credits please see the FYI-106, *Claiming Business-Related Tax Credits for Individuals and Business*

### Supplemental Schedule CR

If you are claiming more than 20 credits, also file Supplemental Schedule CR, *Gross Receipts Tax Business-Related Tax Credit Supplemental Schedule CR*. Attachments for each credit are required. The attachments are specified next to each credit type on this form See credits table, *Attachments Required to Claim Schedule CR Business-Related Tax Credits* on page 5.

### Payment Voucher

If making a payment, place the payment and voucher at the front of the return, in this order.

- Payment (check or money order)
- GRT-PV Payment Voucher

When paying by check or money order, make sure to indicate the correct filing period of the return to which you want the payment to apply. The Department supports the fast and

secure filing of electronic payments.

To print copies of vouchers, go to <http://www.tax.newmexico.gov>. At the top of the page, click **FORMS & PUBLICATIONS** then select the following items in this order:

- **Business Taxes**
- **Gross Receipts Tax** and then click **Payment Voucher**

**GRT-PV, Gross Receipts Tax Payment Voucher**

If your return shows a balance due and you choose to pay by mail or delivery to one of our local offices, you must complete the GRT-PV payment voucher and include it with your check or money order. Also include GRT-PV when submitting your payment with your paper return. **Important:** On all checks and money orders, write your New Mexico Business Tax Identification Number (NMBTIN) (previously known as your CRS number), **GRT-PV**, and the filing period.

**Amended Return**

Any change to New Mexico gross receipts, exemptions, deductions, or credits require an amended TRD-41413. When filing an amended return mark the amended box on your return clearly. You will file this return as if it is an original return and must submit all required forms that apply to your TRD-41413. **Note:** Do not enter only supplemental amounts on the return.

If you will be requesting a refund of taxes previously paid or you have a refundable credit you will need to submit **RPD-41071, Application for Refund** with supporting documentation.

**RPD-41071, Application for Tax Refund**

This form will need to be submitted with your return if you determine that a refund is due on your account. You can also

submit an application for a Tax Refund for gross receipts tax online through your taxpayer access point (TAP) account. For the information required on an application for refund and what needs to be submitted please see *Refunds* on page 13.

**Other Forms That May Be Needed**

This section describes forms that are related to TRD-41413 that you may need.

Notify the Department of a change to your business:

- **ACD-31015, Business Tax Registration Application and Update Form**

If you need anyone to have access to your account information the following form will need to be submitted to the Department:

- **ACD-31102, Tax Information Authorization Tax Disclosure**

If you are required to file an electronic return but you are unable to file electronically complete and submit the applicable form below:

- **RPD-41350, E-file and E-Pay Exception Request**
- **RPD-41351, E-File and E-Pay Waiver Request**

If you are eligible for the food deduction under Section 7-9-92 NMSA 1978 and you are a new filer in New Mexico or you are unable to see the deduction in TAP please submit the following form:

- **RPD-41295, Application for NM Retail Food Store Certification**

If you are a marketplace provider please see the form below:

- **TRD-31117, Marketplace Provider Data Sharing Agreement**

<b>Attachments Required to Claim Schedule CR Business-Related Tax Credits</b>	
<b>To Claim These Gross Receipts Tax Schedule CR Credits</b>	<b>Attach Gross Receipts Tax Business Related Tax Credit Schedule CR and these items</b>
Affordable Housing Tax Credit	RPD-41301, <i>Affordable Housing Tax Credit Claim Form</i> , and a copy of voucher(s) issued by Mortgage Finance Authority (MFA).
<del>Advanced Energy Tax Credit</del>	<del>RPD-41334, <i>Advanced Energy Tax Credit Claim Form</i>. Repealed July 1, 2023.</del>
Alternative Energy Tax Credit	RPD-41331, <i>Alternative Energy Product Manufacturers Tax Credit Claim Form</i>
Biodiesel Blending Facility Tax Credit	RPD-41321, <i>Biodiesel Blending Facility Tax Credit Claim Form</i>
High-wage Jobs Tax Credit	RPD-41290, <i>High-Wage Jobs Tax Credit Claim Form</i>
Investment Tax Credit	RPD-41212, <i>Investment Credit Claim Form</i>
Laboratory Partnership with Small Business Tax Credit	RPD-41325, <i>Application For Laboratory Partnership With Small Business Tax Credit</i>
Rural Job Tax Credit	RPD-41243, <i>Rural Job Tax Credit Claim Form</i> .
Technology Readiness Gross Receipts Tax Credit	RPD-41407, <i>Technology Readiness Gross Receipts Tax Credit Application</i>
Technology Jobs And Research And Development Tax Credit	RPD-41386, <i>Technology Jobs And Research and Development Tax Credit Claim Form</i> .
Unpaid Doctor Services Credit	RPD-41323, <i>Gross Receipts Tax Credit for Certain Unpaid Doctor Services</i>

## WHEN AND WHERE TO FILE AND PAY

### When and Where to File

File your return as soon as you have all the necessary information. Each Form TRD-41413 is due on or before the 25th of the month following the end of the tax period being reported. If you file or pay late, you may need to pay interest and penalties. See *Interest and Penalties* on page 13. If the date falls on a weekend, a legal, state or national holiday, your Form TRD-41413 and payment due date will be extended to the next business day.

**Important:** If you file your return electronically either through TAP or a third-party **do not** submit a paper return. The duplicate return will slow down processing.

### Filing Periods and Due Dates

These dates should be selected based on your filing status. Your filing status can be located on your Registration Certificate received from the Department. The filing frequency will be monthly, quarterly or semiannually.

MONTHLY FILING STATUS**		
BEGINNING	ENDING	DUE DATE*
January 1	January 31	February 25
February 1	February 28 or 29	March 25
March 1	March 31	April 25
April 1	April 30	May 25
May 1	May 31	June 25
June 1	June 30	July 25
July 1	July 31	August 25
August 1	August 31	September 25
September 1	September 30	October 25
October 1	October 31	November 25
November 1	November 30	December 25
December 1	December 31	January 25
QUARTERLY FILING STATUS		
BEGINNING	ENDING	DUE DATE*
January 1	March 31	April 25
April 1	June 30	July 25
July 1	September 30	October 25
October 1	December 31	January 25
SEMI-ANNUAL FILING STATUS		
BEGINNING	ENDING	DUE DATE*
January 1	June 30	July 25
July 1	December 31	January 25

**\*\*Monthly Filing Status** If you are a seasonal, temporary, or special event filer use the monthly filing status. These filing frequencies allow for businesses that do not do regular business in New Mexico to file a singular return for the time period that business was conducted in New Mexico.

### Electronic Returns and Payments

If you have an electronic filing requirement, you must file electronically. See FYI-108, *Electronic Filing Mandate* for more information. You can file the return and pay at different times but different penalty and interest may apply if you miss the due date of the return. No Penalty will be imposed for reporting and paying early.

◆ **TAP TIP:** TAP will allow you to file online as of the first day of the filing period. You must acknowledge that you are aware you are filing a return for a period that has not ended yet.

### Paper Returns To Mail

File paper returns no later than the deadline of **25th** of the month following the end of the tax period being reported. No Penalty will be imposed for reporting and paying early.

### Determining a Timely Mailing Date for Paper Returns

If the U.S. Postal Service postmark on the envelope bears a date on or before the due date, a mailed New Mexico gross receipts tax return and tax payment are timely. If the due date falls on a Saturday, Sunday, or a state or national legal holiday, the tax return is timely when the postmark bears the date of the next business day.

If the date recorded or marked by a private delivery service is on or before the due date, delivery through a private delivery service is timely.

### Where To Mail Paper Returns and Payments

Mail refund requests and returns to:

Gross Receipts Tax Correspondence  
Taxation and Revenue Department  
P.O. BOX 25128  
Santa Fe, NM 87504-5128

### How To Pay

Select the most convenient way to pay your taxes. You can pay with an electronic check, a credit card, a paper check, or a money order. See *Paying Your Taxes* on page 12.

### Mailing a Payment and Voucher

Do the following when mailing any payment by check or money order:

- Make it payable to New Mexico Taxation and Revenue Department.
- Write your New Mexico Business Tax Identification Number (NMBTIN), **GRT-PV**, and the filing period on it.
- Mail the voucher with your payment.

### Payment Vouchers for TRD-41413

Whether you submit your payment with or without your tax return, complete GRT-PV, *Gross Receipts Tax Payment Voucher* and submit it with your payment.



**What To Do Next**

Fill in your return using the line instructions that start on this page. When you finish filling in your TRD-41413, see *Before Filing Your Return* on page 13.

**Top of Page 1**

The top section of TRD-41413, page 1 gathers all your business information. Please be sure to fill out all applicable fields. Incomplete fields may result in processing delays.

**New Mexico Business Tax Identification Number (NMBTIN)**

This number was issued to you by the New Mexico Taxation and Revenue Department and can be located on your Registration Certificate. **Note:** This number was previously referred to as the combined reporting system number or CRS ID.

**No New Mexico Business Tax Identification Number?**

If you do not have NMBTIN, apply for one using the **ACD-31015, Business Tax Registration Application and Update Form**. DO NOT file a return unless you have a NMBTIN issued by the Department. Filing a return without this number could result in a lost return or misapplied payment.

**Federal Employer Identification Number (FEIN)**

This number is issued by the Internal Revenue Service. If you have a FEIN associated to your business please add your FEIN here. If you do not have a FEIN leave this field blank. One reason you may not have a FEIN number is that your business is a sole proprietorship.

**Social Security Number (SSN)**

Clearly enter your name and social security number (SSN) if your NMBTIN is associated with your SSN.

**Business Name**

Clearly print the name of the business associated with the New Mexico Business Tax Identification Number (NMBTIN).

**New or Changed Address Check Box**

If the mailing address has changed or is a new address please mark X in this box. This will allow for your address to be updated in the Department's system. If you need to change your address for all of your business accounts please complete and submit the **ACD-31015, Business Tax Registration Application and Update Form**.

**Mailing address, City, State, Postal/ Zip Code**

Enter your mailing address here. If you have a new or changed mailing address please select the check box above. See above for more information.

If you have a foreign address, enter the street address, city name and postal code in the appropriate line. Also complete the spaces for the foreign province and/or state and country. Follow the country's practice for entering the foreign postal code, the province or state, and country. Do not abbreviate the country name. If your address is located within the United States of America leave these boxes blank.

**E-mail address**

Enter the e-mail address you would like the Department to use to contact you if there are any questions about the return you are submitting.

**Phone Number**

Enter the phone number you would like the Department to use to contact you if there are any questions about the return you are submitting.

**Tax Period**

These dates should be selected based on your filing status. Your filing status can be located on your Registration Certificate received from the Department. The filing frequency will be monthly, quarterly or semiannually. Use the format MM/DD/CCYY. The dates should match your filing status. See table on page 6.

**Amended Return**

Check the box above only if you are amending over your original return. Be sure to fill out this return as it should have been originally filed for the specified Tax Period. The amended return will override all information reported on your original return. Do not enter only supplemental amounts on the amended return.

If you fail to check the amended box this will cause processing errors. If your Amended Return does not have the box checked it will delay posting of the return or it may cause the return to be rejected.

**Important:** If your amended return will result in an overpayment on your account, you must submit a RPD-41071, *Application for Refund*. In order for the Department to validate the overpayment and issue a refund all required documents must be provided.

**COLUMNS A THROUGH H****Column A. Municipality/County Name**

On separate lines, enter the name of each municipality or county where you have a gross receipts tax to report. Refer to the *Gross Receipts and Compensating Tax Rate Schedule*, <https://www.tax.newmexico.gov/governments/gross-receipts-location-code-and-tax-rate-map/>.

Effective July 1, 2021, gross receipts are reported using destination-based sourcing. This means that gross receipts, with some exceptions, will generally be reported under the location code where the customer is located. Prior to July 1, 2021, New Mexico gross receipts were reported using origin-based sourcing rules. This meant that gross receipts were reported at the location of the business address, with the exception of construction, real estate sales, utilities, or tribal agreements. More information can be located under *Location Code and Tax Rate* on page 2.

Certain situations or types of receipts require a special notation in Column A that has no relation to a county, municipality or other physical location, refer to table T1.

then *Column F*. In *Column F* the taxpayer would put the same amount listed in *Column D*. In *Column G* and *Column I* that taxpayer would enter Zero as instructed in table T3.

T1. Special Notations	
Out-of-State	Use when an in state rate does not apply. See below and table T2 Out-Of-State Codes for more information.

### Column B. Location Code

Enter the Location Code from the current *Gross Receipts and Compensating Tax Rate Schedule*, <https://www.tax.newmexico.gov/governments/gross-receipts-location-code-and-tax-rate-map/>. Make sure that the location code corresponds with the municipality or county you listed in Column A.

When applicable, use one of the out-of-state special locations and/or deduction codes listed in table T2.

T2. Out-of-State Codes		
88-888	4.875 %	If you are reporting for an out-of-state location for a professional service or shipping goods out-of-state.
77-777	4.875 %	If you are performing research and development services outside NM as a professional service.

### Column C. Special Rate Code

Enter the alpha Special Rate Code from table T3. These codes are account specific. Do not use these codes unless they apply to your tax situation. These codes alert the Department's computer system to a special rate, distribution, or reporting requirement that may apply to your industry or to the type of deduction being reported.

♦ **TAP TIP:** These special rates codes are granted based on the information provided to the Department on your ACD-31015, *Business Tax Registration Application and Updates Form*. If you can not see these in TAP and need them, please submit an updated ACD-31015.

**Note:** Manufacturers who have entered into a Form RPD-41377, *Manufacturers Agreement to Pay Gross Receipts Tax on Behalf of a Utility Company* for Certain Utility Sales with a utility company must use the special rate codes listed in table T4.

**Important:** A separate row is needed for gross receipts associated with Special Rate Codes (not the rate listed for the Municipality/County). Do not combine receipts calculated under the regular rates from the *Gross Receipts and Compensating Tax Rate Schedule*.

**Example 1** (Column C): Taxpayer has gross receipts in the Albuquerque to report under the Medical Special Rate Code "M". The taxpayer will review the *Gross Receipts and Compensating Tax Rate Schedule* to locate the *Municipality/County* (Albuquerque) and the *Location Code* (02-100), these are entered in Column A and Column B of the return. The taxpayer would enter the "M" code under *Column C. Special Rate*. The taxpayer would continue to *Column D*,

T3. Special Rate Codes		
A	Local Economic Development Act (LEDA)	Only qualifying entities under Section 5-10-14 NMSA 1978 use this special rate code. For more information on who qualifies for the special rate code please refer to the Local Economic Development Act Fund Section 5-10-14 NMSA 1978.
F	Food Retailers	Only food retailers reporting deductible receipts under Section 7-9-92 NMSA 1978 need to use this special code. For more information on who qualifies, please see FYI-201. When using this special code, be sure to indicate zero in Columns G and I for the respective line. <b>Note:</b> Do NOT claim this deduction for federal food stamp sales paid for with food cards. Not all food retailers qualify for the special code "F" deduction.
M	Certain Health Care Practitioners	Only licensed health care practitioners or an association of health care practitioners reporting deductions under Section 7-9-93 NMSA 1978 use this special code. For more information on who qualifies for the special code "M" deduction, see FYI-202. When using this special code, be sure to indicate zero in Columns G and I for the respective line. <b>Note:</b> Do not use the special code in Column B for other receipts reported by licensed health care practitioners. Use a separate line for other types of medical-related deductions. <b>Co-payment or deductible</b> (7-9-93(B)). Starting July 1, 2023, and prior to July 1, 2028, receipts from a co-payment or deductible paid by an insured or enrollee to a health care practitioner or an association of health care practitioners for commercial contract services pursuant to the terms of the insured's health insurance plan or enrollee's managed care health plan may be deducted from gross receipts.
NH	Sales by a Nonprofit hospital	"Nonprofit hospital" means a hospital that has been granted exemption from federal income tax by the United States commissioner of internal revenue as an organization described in Section 501(c)(3) of the Internal Revenue Code. Rate of 4.875%. (7-9-41.5)

T4. Manufactures Agreement Special Rate Codes		
E	Certain Sales of Electricity to a Manufacturer	Please refer to FYI-275 for detailed special reporting requirements for qualified transactions that require the use of this special code. When using this special code, be sure to indicate zero in Columns G and I for the respective line.
G	Certain Sales of Natural Gas to a Manufacturer	Please refer to FYI-275 for detailed special reporting requirements for qualified transactions that require the use of this special code. When using this special code, be sure to indicate zero in Columns G and I for the respective line.
W	Certain Sales of Water to a Manufacturer	Please refer to FYI-275 for detailed special reporting requirements for qualified transactions that require the use of this special code. When using this special code, be sure to indicate zero in Columns G and I for the respective line.
O	Certain Sales of Other Utilities to a Manufacturer	Please refer to FYI-275 for detailed special reporting requirements for qualified transactions that require the use of this special code. When using this special code, be sure to indicate zero in Columns G and I for the respective line.

**Column D. Gross Receipts (excluding Tax)**

The amounts in Column D should be the gross receipts amount **excluding** the tax associated with those receipts. This includes taxable gross receipts and deductible gross receipts. **Note:** In order to report this correctly you may need to back the tax out. See **Example 2** on this page.

$$\text{Gross Receipts Including Tax} \div 1.0(\text{insert tax rate without the decimal})$$

**Example 2** (Column D): Taxpayer’s gross receipts including

**Example 3** (Column E): Taxpayer A has gross receipts tax (GRT) for Santa Fe City and Santa Fe County - Remainder of County. They have 1 required D0- deduction code and 2 deductions that fall under deductions that are not required to be separately reported and 1 special rate code applicable to their monthly gross receipts. Taxpayer A will report as follows:

Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I
Muni/County	Location Code	Special Rate Code	GR (exclude Tax)	Deduction Code	Deduction Amount	Taxable GR	Tax Rate	GRT Due
Santa Fe	01-123	M	12,500		12,500	0		0
Santa Fe	01-123		16,000	D0-010	16,000	0	8.1875%	0
Santa Fe	01-123		10,500		10,500	0	8.1875%	0
SF R. of Co.	01-001		31,500		10,000	21,500	6.8750%	1,478.13

tax is \$342.50 and the tax rate is 8.1875%. The taxpayer would back out the tax by dividing 342.50 by 1.081875, the answer is 316.580001... (round this number to the nearest cent). The gross receipts **excluding** tax would be \$316.58. This is the amount the taxpayer would put in Column D.

**Important:** A separate row is needed for gross receipts associated with special rates or separately reported deductions (required or optional).

**Column E. Deduction Code**

When using deduction codes, the gross receipts and deduction associated with amounts that have deduction codes that are \*required\* to be reported will have to be reported on a separate line. All other deductions can be claimed together on one line by leaving column E blank and filling in Column F with the deduction dollar amount, see the fourth line on Example 3 below. See **Example 3** at the bottom of this page.

Required to be reported separately by statute: Deductions that have a separate reporting requirement (D0) can be located on page 10, see on table **T5. Deductions Requiring Separate Reporting.**

All other deductions that are available for New Mexico gross receipts tax that are not required to be separately reported are reported only in column F as a dollar amount. For a list of these deductions see **T6. Other New Mexico GRT Deductions** starting on page 14 or the FYI-105, *Gross Receipts & Compensating Taxes - An Overview.*

**COLUMN F. Deduction Amount**

All deductions are to be reported in this column. Deductions must be supported by Nontaxable Transaction Certificate (NTTC), alternative evidence, statute, or regulation.

If you complete this column, Column E must have a deduction code for special rate codes and deductions required to be separately reported, see instructions for Column E above. If you are reporting a special rate code please refer to the instructions for Column C.

**Note:** If you are claiming multiple deductions that require separate reporting (Column E) the associated location code, gross receipts, and deduction for each will have to be reported on a separate line. See example 3.

**Important:** Deductions are not the same as business expenses. Do not include business expenses on your Gross Receipts Tax Return as business expenses are not deductible or exempt from gross receipts tax.

A taxpayer must maintain in their possession a nontaxable transaction certificate (NTTC), other acceptable alternative

evidence or documentation for each deduction claimed in this column. Deductions cannot exceed the gross receipts reported in Column D for that same location.

For a listing of available deductions, please see FYI-105: *Gross Receipts & Compensating Taxes - An Overview*, available at your local district office or online at <https://www.tax.newmexico.gov/forms-publications/>

**REQUIRED DEDUCTION CODES**

<b>T5. Deductions Requiring Separate Reporting</b>		
D0-001	Uranium Hexafluoride (7-9-90)	If you sell uranium hexafluoride and your receipts are deductible under Section 7-9-90.
D0-002	Manufacturing - Ingredient (7-9-46(A))	If you sell tangible personal property to a manufacturer who incorporates the property as an ingredient or component part of a manufactured product and your receipts are deductible under Section 7-9-46(A).
D0-003	Manufacturing - Consumed (7-9-46(B))	If you sell tangible personal property that is a manufacturing consumable and your receipts are deductible under Section 7-9-46(B).
D0-004	Converting Electricity (7-9-103.1)	If you transmit electricity and provide ancillary services and your receipts are deductible under Section 7-9-103.1.
D0-005	Electricity Exchange (7-9-103.2)	If you operate a market or exchange for the sale or trade of electricity and your receipts are deductible under Section 7-9-103.2.
D0-006	Sale of Ag Implement or Aircraft 50% (7-9-62(A))	If you sell agricultural implements, vehicles or aircraft and your receipts 50% can be deducted under Section 7-9-62(A).
D0-007	Sale of Aircraft or Flight Support (7-9-62(B))	If you sell aircraft, provide flight support and training and your receipts are deductible under Section 7-9-62(B).
D0-008	Aircraft Parts and Maintenance (7-9-62 (C))	If you sell aircraft parts, provide maintenance services for aircraft and aircraft parts and your receipts are deductible under Section 7-9-62(C).
D0-009	Commercial/Military Aircraft (7-9-62.1)	If you sell or provide services for commercial and military aircraft and your receipts are deductible under Section 7-9-62.1.
D0-010	Medicare (7-9-77.1(A))	If you provide medical and health care services to Medicare beneficiaries and your receipts are deductible under Section 7-9-77.1(A).
D0-011	TRICARE Program (7-9-77.1(C))	If you provide medical and health care services as a third-party administrator for the TRICARE program and your receipts are deductible under Section 7-9-77.1(C).
D0-012	Indian Health Service (7-9-77.1 (D))	If you provide medical and health care services to Indian Health Service of the United States Department of Health and Human Services to covered beneficiaries and your receipts are deductible under Section 7-9-77.1(D).
D0-013	Medicare - Clinical Laboratory (7-9-77.1(E))	If you are a clinical laboratory and provide medical and health care services to Medicare beneficiaries and your receipts are deductible under Section 7-9-77.1(E).
D0-014	Medicare - Home Health (7-9-77.1 (F))	If you are a home health agency and provide medical, other health and palliative services to Medicare beneficiaries and your receipts are deductible under Section 7-9-77.1(F)
D0-015	Medicare - Dialysis Facility (7-9-77.1(G))	Prior to July 1, 2032, if you are a dialysis facility and you provide medical and other health services to Medicare beneficiaries and your receipts are deductible under Section 7-9-77.1(G).
D0-016	Durable Medical Equipment (7-9-73.3)	If you sell or rent durable medical equipment or medical supplies and your receipts are deductible under Section 7-9-73.3.
D0-017	Military Transformational Acquisition (7-9-94)	If you perform research and development, test and evaluation services at New Mexico major range and test facility bases and your receipts are from military transformational acquisition programs and deductible under Section 7-9-94.



D0-018	Directed Energy and Satellites (7-9-115)	If you sell goods and services to the United States Department of Defense related to directed energy or satellites and your receipts are deductible under Section 7-9-115.
D0-019	Border Zone Trade-Support Company (7-9-56.3)	If you are a trade-support company and have receipts from business activities and operations at the business' border location and your receipts are deductible under Section 7-9-56.3.
D0-020	Small Business Saturday (7-9-116)	If you are a qualified small business and have receipts from the sale at retail of certain tangible personal property on the first Saturday after Thanksgiving and your receipts are deductible under Section 7-9-116.
D0-022	Jet Fuel 40% (7-9-83)	If you sell jet fuel for use in turboprop or jet engines 40% can be deducted under Section 7-9-83.
D0-023	Back to School Tax Holiday (7-9-95)	If you have receipts from retail sales of specified tangible personal property, if the sale of the property occurs during the period between 12:01 a.m. on the first Friday in August and ending at midnight the following Sunday your receipts are deductible under Section 7-9-95.
D0-024	Dispenser's License Holder (7-9-119)	The receipts of a dispenser liquor license holder who held the license on June 30, 2021, may be deducted up to \$50,000 from the sale of alcoholic beverages for taxable years 2022 through 2025 as long as the sales of alcoholic beverages for consumption off premises are less than 50% of total alcoholic beverage sales.
D0-025	Manufacturing - Equipment 7-9-46(C)	If you sell or lease qualified equipment to a person engaged in the business of manufacturing or a manufacturing service provider under Section 7-9-46(C). The investment credit shall not be claimed on the same equipment.
D0-026	Hospice or Nursing Home (7-9-77.1(B))	If your receipts are for medical and other health and palliative services provided by hospice or nursing home to Medicare beneficiaries and your receipts are deducted under Section 7-9-77.1(B).
D0-027	Sales of services to manufacturers (7-9-46.1)	If your receipts are from selling professional services to a person engaged in the business of manufacturing and your receipts are deductible under Section 7-9-46.1. The professional service has to be related to the product that the buyer is in the business of manufacturing.
D0-028	Feminine Hygiene Products (7-9-120)	If your receipts are from the sale of feminine hygiene products and your receipts are deductible under Section 7-9-120.

**COLUMN G. Taxable Gross Receipts**

Column D minus Column F. **Note:** This amount can never be less than zero.

**COLUMN H. Tax Rate**

Enter the rate from the *Gross Receipts and Compensating Tax Rate Schedule* or a special tax rate if you entered the special rate code "NH" for non-profit hospitals.

**COLUMN I. Gross Receipts Tax Due**

Enter the Gross Receipts Tax Due for each line by multiplying Column G by Column H.

**ROW A THROUGH B**

**ROW A. COLUMN D and COLUMN F.**

Row A allows for the subtotal amounts from page 1 of the return for Column D and Column F.

**ROW A. COLUMN I. Enter the total amount of gross receipts tax due here.**

Use this row to provide the subtotal of gross receipts tax due from the above rows.

**ROW B. COLUMN D and COLUMN F.**

Row B allows for the subtotal amounts from all return Schedule A's used in determining your filing tax liability. Please include the subtotal amounts for Column D and Column F in the space provided at the bottom of these columns on page 1.

**ROW B. COLUMN I. Enter the total amount of gross receipts tax from all Schedule A pages.**

Use this row to provide the subtotal of gross receipts tax due from all Schedule A's used to determine your tax liability for the return you are filing.

**LINES 1 THROUGH 8**

**LINE 1. Total Gross Receipts Tax.**

Enter the sum of all Column I, Row A and Row B on Line 1 for the total amount of gross receipts tax due. Remember to include all of the Column I in your calculation from any additional Schedule A pages for the reporting period.

**LINE 2. Business Related Tax Credits Applied**

If you do not have any Business-Credits to apply, skip Line 2. Business-Related business tax credits applied from Sched-

ule CR, line A. Attach Schedule CR. The amount on this line should not be more than Line 1. For information about these credits, see the instructions for Schedule CR.

If you are eligible, do the following:

- Complete Schedule CR.
- From Schedule CR, line A, enter the total amount you claimed and applied to your tax due one TRD-41413, line 2,
- From Schedule CR, line B, enter the total amount of tax credit that may be refunded to you, on TRD-41413, line 7. See instructions for line 7.
- Attach Schedule CR (and any required forms or documentation to support your claim) to your TRD-41413.

### LINE 3. Net Tax

Subtract Line 2 from Line 1. If no amount was claimed on Line 2, carry amount in Line 1 down to Line 3. This amount cannot be more than Line 1.

### LINE 4. Penalty.

If you file late and owe tax, or if you do not pay the tax on or before the date your return is due, enter penalty here.

Penalty is applied for failure to pay or file on time. Penalty is calculated at a rate of 2% of Line 4 per month or partial month (any fraction of a month is a full month) the TRD-41413 or payment is late, up to 20% of the tax due or a minimum of \$5.00, whichever is greater.

**Note:** The minimum \$5.00 Penalty is also imposed for failure to file this form even if no tax is due.

### LINE 5. Interest

See **Example 4**. Interest is calculated daily but the rate will be set at the rate established for individual income tax purposes by the U.S. Internal Revenue Code (IRC). The IRC rate, which changes quarterly, is announced by the IRS in the last month of the previous quarter. The annual and daily interest rates for each quarter are posted on our website at <https://www.tax.newmexico.gov/individuals/file-your-taxes-overview/penalty-interest-rates/>.

$$\text{Tax Due X Quarterly Interest X Number of Days Late} \\ = \text{Interest Due}$$

**Example 4** (Line 5): Taxpayer's tax due on Line 3 is \$1,000. The payment due is fifteen days late.

To calculate the interest due: multiply \$1,000 by the daily rate of 0.01643856% (the daily interest rate for the 2nd quarter of 2019). The result is \$0.16438356, which is the interest due for one day. Multiply \$0.1643856 by fifteen (the number of days the payment is late). The interest is \$2.465753425. (Round this number to the nearest cent) Enter the interest due of \$2.47 on Line 5.

$$\$1,000 \times 0.00016438356 \times 15 = \$2.465753425$$

**Note:** You are not liable for interest if the total interest due is less than \$1.00.

**Important:** When you pay your principal tax liability, interest stops accruing. Because it stops accruing, you do not need to calculate the amount of interest due on your return past the date you pay the principal tax.

### LINE 6. Total Amount Due

Add Lines 3, 4 and 5. A TRD-41413 payment should not be combined on the same check or money order with any other tax or fee being paid to the Department. If possible include your New Mexico Business Tax Identification Number (NMB-TIN).

Please send your completed Form TRD-41413, *Gross Receipts Tax Return* with payment to:

New Mexico Taxation and Revenue Department  
P.O. Box 25128  
Santa Fe, NM 87504-5128

**Important:** Continue to Line 7 only if you are claiming refundable business-related credits.

### Paying Your Taxes

Make your check or money order payable to New Mexico Taxation and Revenue Department. Mail the GRT-PV with your payment to:

New Mexico Taxation and Revenue Department  
P.O. Box 25128  
Santa Fe, NM 87504-5128

**Important:** Put your NMBTIN and filing period on your check or money order.

**Taxpayer Access Point (TAP):** <https://tap.state.nm.us>

If you file using TAP and you owe tax, you will be given the option to pay your tax once you are finished filing your return. You may use a credit card for an online payment. You can also pay by electronic check, or mail a check or money order to the Department with a payment voucher. **Note:** A convenience fee is applied for using a credit card. The State of New Mexico uses this fee, calculated on the transaction amount, to pay charges from the credit card companies. There is no charge for an electronic check.

### LINE 7. Refundable Business-Related Tax Credits.

Refundable Business-Related tax credits applied from Schedule CR, line B. DO NOT include business-related tax credit amounts applied to your tax liability on Line 2. Attach Schedule CR and required supporting documentation specified on Schedule CR to your TRD-41413, *Gross Receipts Tax Return*.

### LINE 8. Overpayment

Subtract Line 7 from Line 6, enter total overpayment/refundable credit here.

**Important:** Any overpayment or refund requests must be ac-

accompanied by a completed RPD-41071, *Application for Tax Refund* and any required additional documentation. Providing this information will decrease the time it takes to review and process your refund request.

**FUEL ONLY-** This box replaces the reporting requirement for information return form RPD-41296, *Report on Sales or Use of Fuel Specially Prepared and Sold for Use in Turbo-prop or Jet-Type Engines*.

- Enter the total amount of gross receipts tax attributable to the sale of fuel specially prepared and sold for use in turbo-prop or jet-type engine.

### Before Filing Your Paper Return

Now that you have completed your TRD-41413:

1. Check the figures and your arithmetic on your TRD-41413 and on all your attachments. Make sure these are original,

- official TRD-41413 form and Schedules.
2. If you created a working TRD-41413, use blue or black ink to carefully transfer your figures onto the clean TRD-41413 you plan to submit.
3. Sign and date your TRD-41413.
4. If your return shows tax due on Line 6, complete the GRT-PV payment voucher.
5. Assemble your return as shown for most efficient processing. If there is a tax due, place your payment and voucher at the front of the return.
6. Make a copy of your original return and attachments for your records, and keep it in a safe place in case you need to refer to it later. If someone prepares your return for you, get a copy for your records.

**Important:** Do not staple or tape your payment to the payment voucher.

## REFUNDS

### Refunds

If your account has an overpayment and you are due a refund or you are claiming a refundable business-related tax credit you must submit Form RPD-41071, *Application for Tax Refund* and all required supporting documentation.

### 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.

See Form RPD-41071, *Application for Tax Refund* for more information.

## INTEREST AND PENALTIES

### Interest

Interest accrues on tax that is not paid on or before the due date of your return.

**Important:** Interest is a charge for the use of money and by law it cannot be waived.

When you pay your principal tax liability, penalty and interest stop accruing.

### Negligence Penalty for Late Filing or Late Payment

If you file late and owe tax, or if you do not pay your tax when due, you receive a penalty of 2% of the tax due for each month or part of a month you do not file the return or you do not pay the tax, up to a maximum of 20%.

This penalty applies when your failure to timely file or pay is due to negligence or disregard of the rules and regulations, but without intent to defraud.

### Tax Fraud

A person is guilty of tax fraud if the person:

- Falsifies any return, statement, or other document;
- Willfully assists, procures, advises, or counsels the filing of a false return, statement, or document;
- Files any return electronically, knowing the information on the return is not true and correct as to every material matter; **or**
- Removes, conceals, or releases or aids in the removal, concealment, or release of any property on which levy is authorized by the Department.

Whoever commits tax fraud may be found guilty of a petty misdemeanor, misdemeanor, fourth degree felony, third degree felony, or second degree felony. Additional information can be located under Section 7-1-73 NMSA 1978.

### Returned Check Penalty

A check that is not paid by a financial institution does not constitute payment. A penalty of \$20 is assessed for a bad check in addition to other penalties that may apply to a late payment.

## YOUR RIGHTS UNDER THE TAX LAW

### Your Rights

To help avoid tax problems, keep accurate tax records and stay current with tax law changes. Information in these instructions and other Department publications help you do both.

While you can resolve most tax problems informally, it is important to understand you must exercise certain rights provided to you under law within specific time frames. If the Department makes an adjustment to your return, the Department sends you a notice explaining the adjustment and the procedures to use if you disagree.

### Useful Publications

Publication FYI-402, *Taxpayer Remedies* and FYI-406, *Your Rights Under the Tax Law* are available at [www.tax.newmexico.gov](http://www.tax.newmexico.gov). At the top, click **FORMS & PUBLICATIONS**,

then select **FYIs** from the **Publications** folder.

### Refunds

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 service of the denial, or you may file a lawsuit with the Santa Fe District Court.

If the Department requests additional relevant documentation from you, the claim is not complete until the documentation is received within the specified time period. The date the complete claim is submitted will determine when the 180 days begin. If you do not provide the additional requested relevant documentation, the claim for refund remains incomplete and will not be processed.

## OTHER NEW MEXICO GRT DEDUCTIONS

T6. Other New Mexico GRT Deductions		
Statute Reference	Short Title	Summary
7-9-47	Tangible personal property or license for resale	Receipts from sales of tangible personal property or licenses may be deducted if the sale is made to a person who delivers a nontaxable transaction certificate (NTTC) or alternative evidence to the seller.
7-9-48	Service for resale	Receipts from selling a service for resale may be deducted from if the sale is made to a person who delivers a NTTC or alternative evidence to the seller.
7-9-49	Tangible personal property and licenses for leasing	Receipts from selling tangible personal property and licenses may be deducted if the sale is made to a person who delivers a NTTC or alternative evidence to the seller. Does not apply to furniture or appliances, the receipts from the rental or lease; coin-operated machines; or manufactured homes.
7-9-50	Lease for subsequent lease	Receipts from leasing tangible personal property or licenses may be deducted from gross receipts if the lease is made to a lessee who delivers a NTTC or alternative evidence to the lessor. Does not apply to furniture or appliances, the receipts from the rental or lease; coin-operated machines; or manufactured homes.
7-9-51	Construction material	Receipts from selling construction material may be deducted if the sale is made to a person engaged in the construction business who delivers a NTTC or alternative evidence to the seller.
7-9-52	Construction and related services	Receipts from selling a construction service or a construction related service may be deducted if the sale is made to a person engaged in the construction business who delivers a NTTC or alternative evidence to the person performing the construction service or a construction related service.
7-9-52.1	Lease of construction equipment	Receipts from leasing construction equipment may be deducted if the construction equipment is leased to a person engaged in the construction business who delivers a NTTC or alternative evidence to the person leasing the construction equipment.
7-9-53	Sale or lease of real property	Receipts from the sale or lease of real property and from the lease of a manufactured home.
7-9-54	Sales to governmental agencies	Deductions from receipts from selling tangible personal property or from selling licenses to use digital goods for the purpose of loaning those digital goods to the public, to the United States or to New Mexico or a governmental unit, subdivision, agency, department or instrumentality thereof, Indian tribe, nation or pueblo or a governmental unit, subdivision, agency, department or instrumentality thereof for use on Indian reservations or pueblo grants.
7-9-54.1	Sale of aerospace services to certain organizations	Receipts from performing or selling an aerospace service for resale may be deducted from gross receipts if the sale is made to a buyer who delivers a NTTC or alternative evidence.



7-9-54.2	Spaceport operations	Receipts from launching, operating or recovering space vehicles or payloads in New Mexico, preparing a payload in New Mexico, operating a spaceport in New Mexico, receipts from the provision of research, development, testing and evaluation services for the United States air force operationally responsive space program may be deducted.
7-9-54.3	Wind and solar equipment to governments	Receipts from selling wind generation equipment or solar generation equipment to a government for the purpose of installing a wind or solar electric generation facility may be deducted so long as not included in energy tax credit claim.
7-9-55	Transaction in interstate commerce	Receipts from transactions in interstate commerce may be deducted from gross receipts to the extent that the imposition of the gross receipts tax would be unlawful under the United States constitution; Receipts from transmitting messages or conversations by radio receipts, from the sale of radio or television broadcast time under certain circumstances may be deducted.
7-9-56	Intrastate transportation and services interstate commerce	Receipts from transporting persons or property from one point to another in this state; receipts from handling, storage, drayage or packing of property or any other accessorial services on property, receipts from providing telephone or telegraph services in this state that will be used by other persons in providing telephone or telegraph services to the final user may be deducted.
7-9-56.1	Certain telecommunication and internet services	Receipts from providing leased telephone lines, telecommunications services, internet services, internet access services or computer programming that will be used by other persons in providing internet access and related services to the final user may be deducted from gross receipts if the sale is made to a person who is subject to the gross receipts tax or the interstate telecommunications gross receipts tax.
7-9-56.2	Hosting world wide web sites	Receipts from hosting world wide web sites may be deducted from gross receipts. For purposes of this section, "hosting" means storing information on computers attached to the internet.
7-9-57	Services to an out-of-state buyer	Receipts from performing a service may be deducted if the sale of the service is made to an out-of-state buyer who delivers to the seller either a NTTC, alternative evidence, or other evidence acceptable to the secretary unless the buyer of the service or any of the buyer's employees or agents makes initial use of the product of the service in New Mexico or takes delivery of the product of the service in New Mexico.
7-9-57.2	Sale of software development services	The receipts of an eligible software development company from the sale of software development services that are performed in a qualified area may be deducted.
7-9-58	Agriculture-Feed and certain fertilizers	Receipts from selling feed for livestock (including the baling wire or twine used to contain the feed), fish raised for human consumption, poultry or for animals raised for their hides or pelts, seeds, roots, bulbs, plants, soil conditioners, fertilizers, insecticides, germicides, insects used to control populations of other insects, fungicides or weedicides or water for irrigation to persons engaged in the business of farming or ranching and receipts of auctioneers from selling livestock or other agricultural products at auction (7-9-58). Requirement: farmer or rancher statement.
7-9-59	Receipts for certain agriculture production	Receipts from warehousing grain or other agricultural products and receipts from threshing, cleaning, growing, cultivating or harvesting agricultural products including the ginning of cotton, testing or transporting milk for the producer or non-profit marketing association from the farm to a milk processing or dairy product manufacturing plant or processing for growers, producers or nonprofit marketing associations of agricultural products raised for food and fiber, including livestock.
7-9-60	Sales to certain 501(c)(3) organizations	Receipts from selling tangible personal property to 501(c)(3) organizations may be deducted if the sale is made to an organization that delivers a NTTC or alternative evidence to the seller. Does not apply to receipts from selling construction material, excluding tangible personal property.

7-9-61.1	Certain loan receipts	Receipts from charges made in connection with the origination, making or assumption of a loan or from charges made for handling loan payments may be deducted.
7-9-61.2	Sales to state-chartered credit unions	Receipts from selling tangible personal property to credit unions chartered under the provisions of the Credit Union Act are deductible to the same extent that receipts from the sale of tangible personal property to federal credit unions may be deducted.
7-9-63	Publication sales	Receipts from publishing newspapers or magazines, except from selling advertising space, may be deducted; Receipts from selling magazines at retail may not be deducted.
7-9-64	Newspaper sales	Receipts from selling newspapers, except from selling advertising space may be deducted.
7-9-65	Chemicals and reagents	Receipts from selling chemicals or reagents to any mining, milling or oil company for use in processing ores or oil in a mill, smelter or refinery or in acidizing oil wells, and receipts from selling chemicals or reagents in lots in excess of eighteen tons to any hard-rock mining or milling company for use in any combination of extracting, leaching, milling, smelting, refining or processing ore at a mine site, may be deducted from gross receipts. Receipts from selling explosives, blasting powder or dynamite may not be deducted from gross receipts.
7-9-66	Commissions for sale of Tangible Personal Property	Receipts derived from commissions on sales of tangible personal property which are not subject to the gross receipts tax receipts of the owner of a dealer store derived from commissions received for performing the service of selling from the owner's dealer store a principal's tangible personal property may be deducted.
7-9-66.1	Certain real estate commissions	Receipts from real estate commissions on that portion of the transaction subject to gross receipts tax pursuant to Subsection A of Section 7-9-53 NMSA 1978 may be deducted with supporting documents.
7-9-67	Refunds; uncollectible debts	Refunds and allowances made to buyers or amounts written off the books as an uncollectible debt under certain circumstances.
7-9-68	Warranty obligations	Receipts of a dealer from furnishing goods or services to the purchaser of tangible personal property to fulfill a warranty obligation of the manufacturer of the property may be deducted.
7-9-69	Administrative and accounting services	Receipts of a business entity for administrative, managerial, accounting and customer services performed by it for an affiliate upon a nonprofit or cost basis and receipts of a business entity from an affiliate for the joint use or sharing of office machines and facilities upon a nonprofit or cost basis may be deducted.
7-9-70	Rent or lease of vehicles used in interstate commerce	Receipts from the rental or leasing of vehicles used in the transportation of passengers or property for hire in interstate commerce under the regulations or authorization of any agency of the United States may be deducted.
7-9-71	Trade-in allowance	That portion of the receipts of a seller that is represented by a trade-in of tangible personal property of the same type being sold, except for the receipts represented by a trade-in of a manufactured home, may be deducted.
7-9-73	Sale of prosthetic devices	Receipts from selling prosthetic devices may be deducted if the sale is made to a person who is licensed to practice medicine, osteopathic medicine, dentistry, podiatry, optometry, chiropractic or professional nursing and who delivers a NTTC or alternative evidence to the seller.
7-9-73.1	Hospitals licensed by NMDOH	60% of the receipts of hospitals licensed by the department of health may be deducted; provided that this deduction may be applied only to the taxable gross receipts remaining after all other appropriate deductions have been taken, 60% of the receipts of a hospital licensed by the department of health may be deducted.
7-9-73.2	Prescription drugs; oxygen	Receipts from the sale of prescription drugs and oxygen and oxygen services provided by a licensed medicare durable medical equipment provider and cannabis products that are sold in accordance with the Lynn and Erin Compassionate Use Act may be deducted.

7-9-74	Sale of property used in the manufacture of jewelry	Receipts from selling tangible personal property may be deducted if the sale is made to a person who states in writing that he will use the property so purchased in manufacturing jewelry.
7-9-75	Services performed directly on product manufactured	Receipts from selling the service of combining or processing components or materials may be deducted if the sale is made to a person engaged in the business of manufacturing who delivers a NTTC or alternative evidence to the seller.
7-9-76	Travel agents' commissions paid by certain entities	Receipts of travel agents derived from commissions paid by maritime transportation companies and interstate airlines, railroads and passenger buses for booking, referral, reservation or ticket services may be deducted.
7-9-76.1	Resale of certain manufactured homes	Receipts from the resale of a manufactured home may be deducted from gross if the sale is made of a manufactured home that was subject to the gross receipts, compensating or motor vehicle excise tax upon its initial sale or use in New Mexico.
7-9-76.2	Lease or License of certain films and tapes	Receipts from the leasing or licensing of theatrical and television films and tapes to a person engaged in the business of providing public or commercial entertainment from which gross receipts are derived may be deducted.
7-9-85	Certain Section 501(c) fundraisers	Receipts from not more than two fundraising events annually conducted by an organization that is exempt from the federal income tax as an organization described in Section 501(c), other than an organization described in Section 501(c) (3), of the United States Internal Revenue Code of 1986, as amended may be deducted.
7-9-87	Lottery retailer receipts	Receipts of a lottery game retailer from selling lottery tickets pursuant to the New Mexico Lottery Act [Chapter 6, Article 24 NMSA 1978] may be deducted.
7-9-89	Sales to certain accredited diplomats and missions	Receipts from selling or leasing property to, or from performing services for, an accredited foreign mission or an accredited member of a foreign mission may be deducted when a treaty in force to which the United States is a party requires forbearance of tax when the legal incidence is upon the buyer or when the tax is customarily passed on to the buyer.
7-9-97	Certain purchases by or on behalf of the state	Receipts from the sale of property or services purchased by or on behalf of the state from funds obtained from the forfeiture of financial assurance pursuant to the New Mexico Mining Act [Chapter 69, Article 36 NMSA 1978] or the forfeiture of financial responsibility pursuant to the Water Quality Act [Chapter 74, Article 6 NMSA 1978] may be deducted.
7-9-99	Construction services for new hospital	Receipts from selling an engineering, architectural or construction service used in the new facility construction of a sole community provider hospital [qualifying hospital] that is located in a federally designated health professional shortage area may be deducted if the sale of the engineering, architectural or construction service is made to a foundation or a nonprofit organization under certain circumstances.
7-9-100	Construction equipment or materials for new hospital	Receipts from selling construction equipment or construction materials used in the new facility construction of a sole community provider hospital [qualifying hospital] that is located in a federally designated health professional shortage area may be deducted if the sale of the construction equipment or construction materials is made to a foundation or a nonprofit organization.
7-9-101	Equipment for electric transmission or storage facilities	Receipts from selling equipment to the New Mexico renewable energy transmission authority or an agent or lessee of the authority may be deducted if the equipment is installed as part of an electric transmission facility or an interconnected storage facility acquired by the authority pursuant to the New Mexico Renewable Energy Transmission Authority Act.
7-9-103	Services for Electric transmission and storage facilities	Receipts from providing services to the New Mexico renewable energy transmission authority or an agent or lessee of the authority for the planning, installation, repair, maintenance or operation of an electric transmission facility or an interconnected storage facility acquired by the authority pursuant to the New Mexico Renewable Energy Transmission Authority Act.

7-9-104	Nonathletic special event at qualifying location	Prior to July 1, 2027, receipts received from admissions to a nonathletic special event held at a venue that is located on the campus of a post-secondary educational institution within fifty miles of the New Mexico border and that accommodates at least ten thousand persons may be deducted.
7-9-107	Professional boxing, wrestling, martial arts	Receipts from producing or staging a professional boxing, wrestling or martial arts contest that occurs in New Mexico, including receipts from ticket sales and broadcasting, may be deducted.
7-9-108	Mutual funds, hedge funds or REIT services	Receipts from fees received for performing management or investment advisory services for a mutual fund, hedge fund or real estate investment trust may be deducted.
7-9-109	Cattle Veterinary Medical Services	Receipts from sales of veterinary medical services, medicine or medical supplies used in the medical treatment of cattle may be deducted if the sale is made to a person who states in writing that the person is regularly engaged in the business of ranching or farming, including dairy farming, in New Mexico or if the sale is made to a veterinarian who holds a valid license pursuant to the Veterinary Practice Act and who is providing veterinary medical services, medicine or medical supplies in the treatment of cattle owned by that person.
7-9-110.1	Locomotive Engine Fuel	Receipts from the sale of fuel to a common carrier to be loaded or used in a locomotive engine may be deducted.
7-9-111	Hearing, vision aids and related services	Receipts that are not exempt from gross receipts taxation and are not deductible pursuant to another provision of the Gross Receipts and Compensating Tax Act that are from the sale of vision aids or hearing aids or related services may be deducted.
7-9-112	Solar Energy System sale or installation	Receipts from the sale and installation of solar energy systems may be deducted. For further information see the FYI-105, <i>Gross Receipts &amp; Compensating Taxes - An Overview</i> .
7-9-117	Marketplace Seller	A marketplace seller may deduct receipts for sales, leases and licenses of tangible personal property, sales of licenses and sales of services or licenses for use of real property that are collected and paid by a marketplace provider.



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# New Mexico Taxpayer Bill of Rights

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Most tax transactions happen without problems. Sometimes, thought, troubles arise through misunderstanding, mathematical error, missed deadlines, lost papers, high volume of transactions and many other situations. Changes in the law may make earlier information outdated. Over the years the Legislature and the Department have created ways to handle difficulties according to the provisions of the state tax code. Following are some of your rights as outlined in Sections 7-1-4.1 through 7-1-4.3 NMSA 1978:

- The right to available public information and prompt and courteous tax assistance;
- The right to representation and advice by counsel or other qualified representatives at any time during your interactions with the Department according to provisions of Section 7-1-24 NMSA 1978, or with the Administrative Hearings Office in accordance with the provisions of the Administrative Hearings Office Act;
- The right to have audits, inspections of records and meetings conducted at a reasonable time and place according to Section 7-1-11 NMSA 1978;
- The right to have the Department conduct its audits in a timely and efficient manner and be entitled to the correct calculation of interest as provided in the Tax Administration Act under Section 7-1-67 and 7-1-68 NMSA 1978;
- The right to simple, non-technical information explaining procedures, remedies and rights during audit, protest, appeals and collection proceedings under the Tax Administration Act;
- The right to receive an explanation of audit results and the basis for audits, assessments or denials of refunds that identify tax, interest or penalty due;
- The right to seek review through formal or informal proceedings of findings or unfavorable decisions arising from determinations during audit or protest procedures according to Section 7-1-24 NMSA 1978 and the Administrative Hearings Office Act;
- The right to have your tax information kept confidential unless otherwise specified by law in Sections 7-1-8 through 7-1-8.11 NMSA 1978;
- The right to an abatement of an assessment of taxes incorrectly, erroneously or illegally made (Section 7-1-28 NMSA 1978) and a right to seek a compromise of an asserted tax liability. When the Secretary of Taxation and Revenue in good faith doubts that you owe us what we claim you owe, you also have the right to seek a compromise if one exists in your particular case (Section 7-1-20 NMSA 1978);
- The right to clear information of the consequences if a tax assessment is not paid, secured, protested or otherwise provided for according to Section 7-1-16 NMSA 1978. If you become a delinquent taxpayer, upon notice of delinquency you have the right to timely notice of collection actions that require sale or seizure of your property under the Tax Administration Act, and
- The right to apply to pay your tax obligations by installment payment agreements according to the provisions of Section 7-1-21 NMSA 1978.

## Confidentiality Provisions:

Statutes protecting the privacy of your taxes are strict and are outlined in Sections 7-1-8 through 7-1-8.11 NMSA 1978. Section 7-1-8.2 NMSA 1978 limits requiring the Department to answer questions about whether a taxpayer is registered to do business in New Mexico or is registered for other tax programs. It does not allow employees to say whether you have filed a return. Employees may discuss your account only with you or your authorized representative. A hearing officer's written ruling on questions of evidence or procedure pursuant to the Administrative Hearings Office Act are in the public domain. The name and identification number of the taxpayer requesting the ruling are not public record. Public record includes the monthly gasoline tax reports of numbers of gallons of gasoline and ethanol-blended fuels received and deducted, and the tax paid by each filer or taxpayer pays. Identities of rack operators, importers, blenders, suppliers or distributors and the number of gallons of gasoline and other

fuels are public record. The Department may reveal to the Gaming Control Board the tax returns of license applicants and their affiliates.

## Audit Provisions:

The Department must provide you with written, dated notice that an audit is about to begin on a specific date, and the notice must tell you which tax programs and reporting periods will be covered. We must issue a second notice, which states any outstanding records or books of account requested and not yet received, between 60 and 180 days after the audit begins. If you do not produce the records within 90 days, the Department can issue an assessment of tax on the basis of the information as it stands. If you need additional time, you must submit a specific request in writing. Interest on outstanding liabilities accrues if the Department does not issue an assessment within 180 days of the notice of outstanding records or books, or within 90 days after time has expired under your request for additional time; however, you are entitled to an abatement of interest for the period of time after you have complied with Department requests and the Department has not acted on the audit.

## Administrative Hearing Procedures:

A hearing officer may not engage or participate in any way in the enforcement or formulation of general tax policy other than to conduct hearings. You may request the Chief Hearing Officer of the Administrative Hearings Office determine if a hearing officer has engaged or participated in the enforcement or formulation of tax policy and if the hearing officer's activities have affected his or her impartiality. The Chief Hearing Officer may designate another hearing officer for the matter. Hearing officers may not communicate unilaterally about a matter you have protested while that matter is still pending. The chief hearing officer may appoint another hearing officer if that occurs. You may request a written ruling on any contested question of evidence in matters in which you have filed a pending written protest. You also may request that two or more protests on related issues be combined and heard jointly, and the hearing officer shall grant the request unless it creates an unreasonable burden on the Department.

## Credit Claims:

The Department has 120 days from the filing date to approve or deny a statutory tax credit. If it does not act, the credit is approved. For more information see Section 7-1-29.2 NMSA 1978.

## Refund Offsets:

The Secretary decides whether a refund of tax due you may be offset against your other tax liabilities, and you will receive notice that the refund will be made accordingly. You are entitled to interest until the tax liability is credited with the refund amount. Please see the paragraph above on "Audit Provisions" for interest due to you if the Department does not offset a refund or credit against your other tax liabilities within the prescribed time. The Department may make a direct refund of overpaid taxes to the taxpayer without requiring the taxpayer to file a refund claim. The Department does not have to pay interest on credits or refunds if it applies the amount to a tax interception program, to an estimated payment, or to offset prior liabilities of the taxpayer.

## Awarding of Costs and Fees:

If you prevail in an administrative or court proceeding brought by you or against you after July 1, 2003, under the Tax Administration Act, you may be entitled to a judgment or a settlement for reasonable administrative costs connected to the action.

## Penalty:

The Department may not assess penalty against you if you fail to pay tax when due because of a mistake of law made in good faith and on reasonable grounds. If the Secretary determines that it is unfair to hold a spouse or former spouse liable for payment of unpaid taxes, the Secretary may decline to take action against the spouse or former spouse of the person who actually owes the tax. In extreme cases of delinquency under Section 7-1-53 NMSA 1978 the Department may enjoin a taxpayer from continuing in business after a hearing and until the delinquency is cleared.



**GROSS RECEIPTS TAX RETURN**



This report can be filed online at <https://tap.state.nm.us> OR  
Mail to: Taxation and Revenue Department,  
P.O. Box 25128, Santa Fe, NM 87504-5128

New Mexico Business Tax Identification Number (NMBTIN)		
Federal Employer Identification Number (FEIN)	Social Security Number (SSN)	
Business Name (Print)		
<input type="checkbox"/> If the address is new or changed, mark this box. If there are any additional changes to your NMBTIN please complete and send in <b>ACD-31015, Business Tax Registration Application and Update Form.</b>		
Mailing Address (Number and street)		
City	State	Postal/ZIP Code
If foreign address, enter country	Foreign Province or state	
E-mail address	Phone Number	

Tax Period	
Beginning (MM/DD/CCYY)	Ending (MM/DD/CCYY)

Amended Return	
<input type="checkbox"/>	<b>Amended Return</b>
<p>Check the box above <b>only</b> if you are amending over your original return. Be sure to fill out this return as it should have been originally filed for the specified <b>Tax Period</b>. The amended return will override all information reported on your original return. <b>Reason for amending</b>, see instructions for more information.</p> <p><b>IMPORTANT:</b> If your amended return will result in an overpayment or refund due, you <b>must</b> attach <b>RPD-41071, Application For Refund</b> and supporting documentation to justify your refund request. Incomplete requests can result in a refund delay, request for information, or denial.</p> <p><b>Reason for amending:</b> _____</p> <p>_____</p> <p>_____</p>	

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I
Municipality/ County Name	Location Code	Special Rate Code	Gross Receipts (excluding Tax)	Deduction Code	Deduction Amount	Taxable Gross Receipts	Tax Rate	Gross Receipts Tax Due
Enter the total amount of gross receipts (excluding tax) here:						A. Enter the total amount of gross receipts tax due here:		+
If Schedule A pages are attached, enter total of columns D and I:						B. Enter the total amount of gross receipts tax from all Schedule A pages:		+

- Total Gross Receipts Tax.** (Add line A and B, enter amount here) .....
- Business-Related tax credits applied, from Schedule CR, line A. Attach Schedule CR.** (This line cannot be more than line 1) .....
- Net Tax.** (Subtract line 2 from line 1, enter amount here).....
- Penalty.** .....
- Interest.** .....
- Total Amount Due.** (Add lines 3, 4, and 5, enter amount here).....
- Refundable business-related tax credits applied, from Schedule CR, line B. Attach Schedule CR.** .....
- Overpayment. Attach RPD-41071** (Subtract line 6 from line 7, enter amount here).....

1.	=
2.	-
3.	=
4.	+
5.	+
6.	=
7.	-
8.	=

<b>Fuel Only</b>	Total amount of taxable gross receipts attributable to the sale of fuel specially prepared and sold for use in turboprop or jet-type engine. (This line replaces RPD-41296, which has been retired)	
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I declare that I have examined this return including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of taxpayer or authorized agent	Print Name	Title	Date
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New Mexico Taxation and Revenue Department  
**GROSS RECEIPTS TAX RETURN**



This report can be filed online at <https://tap.state.nm.us> OR  
Mail to: Taxation and Revenue Department,  
P.O. Box 25128, Santa Fe, NM 87504-5128

New Mexico Business Tax Identification Number (NMBTIN)		
Federal Employer Identification Number (FEIN)	Social Security Number (SSN)	
Business Name (Print)		
<input type="checkbox"/> If the address is new or changed, mark this box. If there are any additional changes to your NMBTIN please complete and send in <b>ACD-31015, Business Tax Registration Application and Update Form.</b>		
Mailing Address (Number and street)		
City	State	Postal/ZIP Code
If foreign address, enter country	Foreign Province or state	
E-mail address	Phone Number	

Tax Period	
Beginning (MM/DD/CCYY)	Ending (MM/DD/CCYY)

Amended Return	
<input type="checkbox"/>	<b>Amended Return</b>
<p>Check the box above <b>only</b> if you are amending over your original return. Be sure to fill out this return as it should have been originally filed for the specified <b>Tax Period</b>. The amended return will override all information reported on your original return. <b>Reason for amending</b>, see instructions for more information.</p> <p><b>IMPORTANT:</b> If your amended return will result in an overpayment or refund due, you <b>must</b> attach <b>RPD-41071, Application For Refund</b> and supporting documentation to justify your refund request. Incomplete requests can result in a refund delay, request for information, or denial.</p> <p><b>Reason for amending:</b> _____</p> <p>_____</p> <p>_____</p>	

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I
Municipality/ County Name	Location Code	Special Rate Code	Gross Receipts (excluding Tax)	Deduction Code	Deduction Amount	Taxable Gross Receipts	Tax Rate	Gross Receipts Tax Due
Enter the total amount of gross receipts (excluding tax) here:						A. Enter the total amount of gross receipts tax due here:		+
If Schedule A pages are attached, enter total of columns D and I:						B. Enter the total amount of gross receipts tax from all Schedule A pages:		+

- Total Gross Receipts Tax.** (Add line A and B, enter amount here) .....
- Business-Related tax credits applied, from Schedule CR, line A. Attach Schedule CR.** (This line cannot be more than line 1) .....
- Net Tax.** (Subtract line 2 from line 1, enter amount here).....
- Penalty.** .....
- Interest.** .....
- Total Amount Due.** (Add lines 3, 4, and 5, enter amount here).....
- Refundable business-related tax credits applied, from Schedule CR, line B. Attach Schedule CR.** .....
- Overpayment. Attach RPD-41071** (Subtract line 6 from line 7, enter amount here).....

1.	=
2.	-
3.	=
4.	+
5.	+
6.	=
7.	-
8.	=

<b>Fuel Only</b>	Total amount of taxable gross receipts attributable to the sale of fuel specially prepared and sold for use in turboprop or jet-type engine. (This line replaces RPD-41296, which has been retired)	
------------------	---	--

I declare that I have examined this return including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of taxpayer or authorized agent	Print Name	Title	Date
---	------------	-------	------



New Mexico Taxation and Revenue Department  
**GROSS RECEIPTS TAX RETURN**



This report can be filed online at <https://tap.state.nm.us> OR  
Mail to: Taxation and Revenue Department,  
P.O. Box 25128, Santa Fe, NM 87504-5128

New Mexico Business Tax Identification Number (NMBTIN)		
Federal Employer Identification Number (FEIN)	Social Security Number (SSN)	
Business Name (Print)		
<input type="checkbox"/> If the address is new or changed, mark this box. If there are any additional changes to your NMBTIN please complete and send in <b>ACD-31015, Business Tax Registration Application and Update Form.</b>		
Mailing Address (Number and street)		
City	State	Postal/ZIP Code
If foreign address, enter country	Foreign Province or state	
E-mail address	Phone Number	

Tax Period	
Beginning (MM/DD/CCYY)	Ending (MM/DD/CCYY)

Amended Return	
<input type="checkbox"/>	<b>Amended Return</b>
<p>Check the box above <b>only</b> if you are amending over your original return. Be sure to fill out this return as it should have been originally filed for the specified <b>Tax Period</b>. The amended return will override all information reported on your original return. <b>Reason for amending</b>, see instructions for more information.</p> <p><b>IMPORTANT:</b> If your amended return will result in an overpayment or refund due, you <b>must</b> attach <b>RPD-41071, Application For Refund</b> and supporting documentation to justify your refund request. Incomplete requests can result in a refund delay, request for information, or denial.</p> <p><b>Reason for amending:</b> _____</p> <p>_____</p> <p>_____</p>	

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I
Municipality/County Name	Location Code	Special Rate Code	Gross Receipts (excluding Tax)	Deduction Code	Deduction Amount	Taxable Gross Receipts	Tax Rate	Gross Receipts Tax Due
Enter the total amount of gross receipts (excluding tax) here:						A. Enter the total amount of gross receipts tax due here:		+
If Schedule A pages are attached, enter total of columns D and I:						B. Enter the total amount of gross receipts tax from all Schedule A pages:		+

1. **Total Gross Receipts Tax.** (Add line A and B, enter amount here) .....
2. **Business-Related tax credits applied, from Schedule CR, line A. Attach Schedule CR.** (This line cannot be more than line 1) .....
3. **Net Tax.** (Subtract line 2 from line 1, enter amount here).....
4. **Penalty.** .....
5. **Interest.** .....
6. **Total Amount Due.** (Add lines 3, 4, and 5, enter amount here).....
7. **Refundable business-related tax credits applied, from Schedule CR, line B. Attach Schedule CR.** .....
8. **Overpayment. Attach RPD-41071** (Subtract line 6 from line 7, enter amount here).....

1.	=
2.	-
3.	=
4.	+
5.	+
6.	=
7.	-
8.	=

<b>Fuel Only</b>	Total amount of taxable gross receipts attributable to the sale of fuel specially prepared and sold for use in turboprop or jet-type engine. (This line replaces RPD-41296, which has been retired)	
------------------	---	--

I declare that I have examined this return including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of taxpayer or authorized agent	Print Name	Title	Date
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New Mexico Taxation and Revenue Department  
**GROSS RECEIPTS TAX RETURN**



This report can be filed online at <https://tap.state.nm.us> OR  
Mail to: Taxation and Revenue Department,  
P.O. Box 25128, Santa Fe, NM 87504-5128

New Mexico Business Tax Identification Number (NMBTIN)		
Federal Employer Identification Number (FEIN)	Social Security Number (SSN)	
Business Name (Print)		
<input type="checkbox"/> If the address is new or changed, mark this box. If there are any additional changes to your NMBTIN please complete and send in <b>ACD-31015, Business Tax Registration Application and Update Form.</b>		
Mailing Address (Number and street)		
City	State	Postal/ZIP Code
If foreign address, enter country	Foreign Province or state	
E-mail address	Phone Number	

Tax Period	
Beginning (MM/DD/CCYY)	Ending (MM/DD/CCYY)

Amended Return
<input type="checkbox"/> <b>Amended Return</b> Check the box above <b>only</b> if you are amending over your original return. Be sure to fill out this return as it should have been originally filed for the specified <b>Tax Period</b> . The amended return will override all information reported on your original return. <b>Reason for amending</b> , see instructions for more information.  <b>IMPORTANT:</b> If your amended return will result in an overpayment or refund due, you <b>must</b> attach <b>RPD-41071, Application For Refund</b> and supporting documentation to justify your refund request. Incomplete requests can result in a refund delay, request for information, or denial.  <b>Reason for amending:</b> _____ _____ _____

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I
Municipality/ County Name	Location Code	Special Rate Code	Gross Receipts (excluding Tax)	Deduction Code	Deduction Amount	Taxable Gross Receipts	Tax Rate	Gross Receipts Tax Due
Enter the total amount of gross receipts (excluding tax) here:						A. Enter the total amount of gross receipts tax due here:		+
If Schedule A pages are attached, enter total of columns D and I:						B. Enter the total amount of gross receipts tax from all Schedule A pages:		+

- Total Gross Receipts Tax.** (Add line A and B, enter amount here) .....
- Business-Related tax credits applied, from Schedule CR, line A. Attach Schedule CR.** (This line cannot be more than line 1) .....
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- Total Amount Due.** (Add lines 3, 4, and 5, enter amount here).....
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- Overpayment. Attach RPD-41071** (Subtract line 6 from line 7, enter amount here).....

1.	=
2.	-
3.	=
4.	+
5.	+
6.	=
7.	-
8.	=

<b>Fuel Only</b>	Total amount of taxable gross receipts attributable to the sale of fuel specially prepared and sold for use in turboprop or jet-type engine. (This line replaces RPD-41296, which has been retired)	
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I declare that I have examined this return including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of taxpayer or authorized agent	Print Name	Title	Date
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# GROSS RECEIPTS TAX Schedule A



Use this page if additional space is needed to report gross receipts from multiple locations. Attach this page to the Form TRD-41413.

Page \_\_\_\_ of \_\_\_\_

New Mexico Business Tax Identification Number - NMBTIN (Print)	Tax Period	
	Beginning (MM/DD/CCYY)	Ending (MM/DD/CCYY)

Do not submit a photocopy of these forms to the Department. If additional space is needed, please obtain an original form from your local district office, consider filing an electronic return through the Department's online filing system the taxpayer access point (TAP) or download the form from our website at [www.tax.newmexico.gov](http://www.tax.newmexico.gov).

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I
Municipality/ County Name	Location Code	Special Rate Code	Gross Receipts (excluding Tax)	Deduction Code	Deduction Amount	Taxable Gross Receipts	Tax Rate	Gross Receipts Tax Due
Enter the total amount of gross receipts (excluding tax) here:						Enter the total amount of gross receipts tax due here:		

New Mexico Taxation and Revenue Department  
**GROSS RECEIPTS TAX RETURN**



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Mail to: Taxation and Revenue Department,  
P.O. Box 25128, Santa Fe, NM 87504-5128

New Mexico Business Tax Identification Number (NMBTIN)		
Federal Employer Identification Number (FEIN)	Social Security Number (SSN)	
Business Name (Print)		
<input type="checkbox"/> If the address is new or changed, mark this box. If there are any additional changes to your NMBTIN please complete and send in <b>ACD-31015, Business Tax Registration Application and Update Form.</b>		
Mailing Address (Number and street)		
City	State	Postal/ZIP Code
If foreign address, enter country	Foreign Province or state	
E-mail address	Phone Number	

Tax Period	
Beginning (MM/DD/CCYY)	Ending (MM/DD/CCYY)

Amended Return	
<input type="checkbox"/>	<b>Amended Return</b>
<p>Check the box above <b>only</b> if you are amending over your original return. Be sure to fill out this return as it should have been originally filed for the specified <b>Tax Period</b>. The amended return will override all information reported on your original return. <b>Reason for amending</b>, see instructions for more information.</p> <p><b>IMPORTANT:</b> If your amended return will result in an overpayment or refund due, you <b>must</b> attach <b>RPD-41071, Application For Refund</b> and supporting documentation to justify your refund request. Incomplete requests can result in a refund delay, request for information, or denial.</p> <p><b>Reason for amending:</b> _____</p> <p>_____</p> <p>_____</p>	

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I
Municipality/ County Name	Location Code	Special Rate Code	Gross Receipts (excluding Tax)	Deduction Code	Deduction Amount	Taxable Gross Receipts	Tax Rate	Gross Receipts Tax Due
Enter the total amount of gross receipts (excluding tax) here:						A. Enter the total amount of gross receipts tax due here:		+
If Schedule A pages are attached, enter total of columns D and I:						B. Enter the total amount of gross receipts tax from all Schedule A pages:		+

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- Refundable business-related tax credits applied, from Schedule CR, line B. Attach Schedule CR.** .....
- Overpayment. Attach RPD-41071** (Subtract line 6 from line 7, enter amount here).....

1.	=
2.	-
3.	=
4.	+
5.	+
6.	=
7.	-
8.	=

<b>Fuel Only</b>	Total amount of taxable gross receipts attributable to the sale of fuel specially prepared and sold for use in turboprop or jet-type engine. (This line replaces RPD-41296, which has been retired)	
------------------	---	--

I declare that I have examined this return including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

---

Signature of taxpayer or authorized agent                      Print Name                      Title                      Date

**GROSS RECEIPTS TAX  
Schedule A**



Use this page if additional space is needed to report gross receipts from multiple locations. Attach this page to the Form TRD-41413.

Page \_\_\_\_\_ of \_\_\_\_\_

New Mexico Business Tax Identification Number - NMBTIN (Print)	Tax Period	
	Beginning (MM/DD/CCYY)	Ending (MM/DD/CCYY)

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Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I
Municipality/ County Name	Location Code	Special Rate Code	Gross Receipts (excluding Tax)	Deduction Code	Deduction Amount	Taxable Gross Receipts	Tax Rate	Gross Receipts Tax Due
Enter the total amount of gross receipts (excluding tax) here:						Enter the total amount of gross receipts tax due here:		



New Mexico Taxation and Revenue Department  
**GROSS RECEIPTS TAX RETURN**



This report can be filed online at <https://tap.state.nm.us> OR  
Mail to: Taxation and Revenue Department,  
P.O. Box 25128, Santa Fe, NM 87504-5128

New Mexico Business Tax Identification Number (NMBTIN)		
Federal Employer Identification Number (FEIN)	Social Security Number (SSN)	
Business Name (Print)		
<input type="checkbox"/> If the address is new or changed, mark this box. If there are any additional changes to your NMBTIN please complete and send in <b>ACD-31015, Business Tax Registration Application and Update Form.</b>		
Mailing Address (Number and street)		
City	State	Postal/ZIP Code
If foreign address, enter country	Foreign Province or state	
E-mail address	Phone Number	

Tax Period	
Beginning (MM/DD/CCYY)	Ending (MM/DD/CCYY)

Amended Return	
<input type="checkbox"/>	<b>Amended Return</b>
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Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I
Municipality/ County Name	Location Code	Special Rate Code	Gross Receipts (excluding Tax)	Deduction Code	Deduction Amount	Taxable Gross Receipts	Tax Rate	Gross Receipts Tax Due
Enter the total amount of gross receipts (excluding tax) here:						<b>A.</b> Enter the total amount of gross receipts tax due here:		+
If Schedule A pages are attached, enter total of columns D and I:						<b>B.</b> Enter the total amount of gross receipts tax from all Schedule A pages:		+

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- Total Amount Due.** (Add lines 3, 4, and 5, enter amount here).....
- Refundable business-related tax credits applied, from Schedule CR, line B. Attach Schedule CR.** .....
- Overpayment. Attach RPD-41071** (Subtract line 6 from line 7, enter amount here).....

1.	=
2.	-
3.	=
4.	+
5.	+
6.	=
7.	-
8.	=

<b>Fuel Only</b>	Total amount of taxable gross receipts attributable to the sale of fuel specially prepared and sold for use in turboprop or jet-type engine. (This line replaces RPD-41296, which has been retired)	
------------------	---	--

I declare that I have examined this return including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

---

Signature of taxpayer or authorized agent                      Print Name                      Title                      Date



**GROSS RECEIPTS TAX  
BUSINESS-RELATED TAX CREDIT  
Schedule CR**



Business Name (Print)

New Mexico Business Tax Identification Number- NMBTIN

Use this schedule to claim the business-related tax credits listed on this form that you may take against New Mexico gross receipts tax. If applicable, you may also claim the refundable portion of approved tax credits using this schedule. On your TRD-41413, *Gross Receipts Tax Return*, line 2, enter the total tax credits you claimed on line A of this schedule to apply to tax due. On TRD-41413, line 3, enter the total refundable part of the tax credits claimed on line B of this schedule. Be sure to attach the appropriate backup documentation to support each tax credit. When claiming these credits, you must attach Schedule CR to your TRD-41413. To calculate the amount you may claim for any tax year, refer to the claim form for the credit, or if no claim form, refer to the instructions. **For a complete description of the credits, see the TRD-41413 instructions and FYI-106, *Claiming Business-Related Tax Credits for Individuals and Businesses*.**

**Credit Type Code Credit Name and Attachments Required to Claim Credit**

**Non-Refundable (claim credits in column C only)**

- A01 Affordable housing tax credit. Attach RPD-41301 and MFA investment vouchers.
- A04 Advanced energy tax credit. Attach RPD-41334 and approval letter. (GRT excluding local options) Repealed July 1, 2023
- A06 Alternative energy product manufacturers tax credit. Attach RPD-41331. (GRT excluding local options)
- B03 Biodiesel blending facility tax credit. Attach RPD-41321.
- H01 High-wage Jobs tax credit. Attach RPD-41290. (GRT excluding local options)
- I01 Investment tax credit. Attach RPD-41212.
- L02 Laboratory partnership with small business tax credit. Attach RPD-41325. (GRT excluding local options)
- R01 Rural job tax credit. Attach RPD-41243. (GRT excluding local options)
- T03 Technology readiness gross receipts tax credit. Attach TRD-41407. (GRT excluding local options)
- U01 Unpaid Doctor Services Credit. Attach RPD-41323.

**Refundable (apply credit amount to tax due in column C and amount to refund in column D)**

- H01 High-wage Jobs tax credit. RPD-41290. (GRT excluding local options)
- I01 Investment tax credit. Attach RPD-41212.
- T02 Technology jobs and research and development (additional) tax credit. Attach RPD-41386.

**Important:** Fill out columns A-D, rows 1-20 if applicable. Incomplete claim forms may result in denial of the credit. You must use the table below, substitute schedules or tables are not allowed.

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>	<u>Column D</u>
	Credit Type Code	Credit Approval Number	Amount of Credit Applied to Tax Due	Amount of Credit to Refund
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				

**A. TOTAL applied to tax liability due**.....

Enter the sum of column C. Also enter this amount on TRD-41413, page 1, line 2.  
If you are claiming more that 20 credits, include the amounts from your Supplemental Schedule CR.

**B. TOTAL portion of tax credits to refund (credit type H01, I01, and T02)**.....

Enter the sum of column D. Also enter this amount on TRD-41413, page 1, line 7.  
If claiming more than 20 credits, include all refundable amounts of credit type H01, I01, and T02 from your Supplemental Schedule CR.

**GROSS RECEIPTS TAX  
BUSINESS-RELATED TAX CREDIT  
Supplemental Schedule CR**



Business Name (Print)

New Mexico Business Tax Identification Number- NMBTIN

If you are claiming more than twenty tax credits on your TRD-41413, *Gross Receipts Return*, use this Supplemental Schedule CR. Claim the first twenty on Schedule CR and then claim the twenty first and any additional credits on a Supplemental Schedule CR. The credit type codes and names are listed on Schedule CR.

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>	<u>Column D</u>
	Credit Type Code	Credit Approval Number	Amount of Credit Applied to Tax Due	Amount of Credit to Refund
21.				
22.				
23.				
24.				
25.				
26.				
27.				
28.				
29.				
30.				
31.				
32.				
33.				
34.				
35.				
36.				
37.				
38.				
39.				
40.				
41.				
42.				
43.				
44.				
45.				

Total applied on this sheet .....

Enter the sum of column C. Include this amount on Schedule CR, line A.

Portion of tax credits to refund (credit type H01, I01, and T02).....

Enter the sum of column D. Include this amount on Schedule CR, line B.

If you need more space, use multiple Supplemental Schedules CRs.

**You must attach Schedule CR and all Supplemental Schedules CRs to your TRD-41413.  
If they are not attached, the Department denies any additional tax credit claims.**

















New Mexico Taxation and Revenue Department  
**BUSINESS TAX REGISTRATION**  
Application and Update Form

NMBTIN: 0 ____ - _____ - 00- _____	Date Issued: _____
------------------------------------	--------------------

**Section I: Complete all applicable fields, see instructions on page 5 through 7**  
Please print legibly or type the information on this application.

1. Business Name _____	2. Please Check One: <input type="checkbox"/> New Registration <input type="checkbox"/> Registration Update
3. DBA _____	4. FEIN, SSN, or ITIN _____
5. Telephone Number- Business (        ) _____	6. For updates, summarize the changes being requested: _____ _____ _____
7. Business E-mail Address _____	_____

8. Type Of Ownership: (check one)

Corporation             Estate                       General Partnership     Government             Indian Tribe

Individual                 Limited Partnership     Limited Liability Company (LLC)

Non-Profit Organization Exempt: 501(c)(3) or 501(c)(4)             S Corporation             Trust

9. Mailing Address _____ City _____ State _____ Zip Code _____ County _____	10. Physical Address _____ City _____ State _____ Zip Code _____ County _____
--	--

11. Change the business registration status for: (Check All That Apply)

Cannabis Excise Tax                       Compensating Tax             Corporate Income and Franchise Tax

Governmental Gross Receipts Tax     Gross Receipts Tax

Interstate Telecommunication Gross Receipts Tax     Leased Vehicle Gross Receipts Tax and Surcharge

Non-wage Withholding Tax     Wage Withholding Tax     Weight Distance Tax     Workers' Compensation Fee

Please mail the **Gross Receipts Tax, GRT Filer's Kit** to the mailing address provided on # 9.  
**Note:** Any other forms/instructions are available online or by request only, please see instructions for details.

12a. Date business activity started or is anticipated to start in New Mexico:  
Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

b. Change the business status to: (Check One)  
 Active             Closed            Effective Date (MM/DD/CCYY): \_\_\_\_\_

13. Select Business Tax Filing Status:

Monthly     Quarterly     Seasonal\*     Semiannual     Special Event\*     Temporary\*     Casual

\*If Seasonal/Special Event/Temporary, indicate month(s) in which you will file. (MM/DD/CCYY):  
\_\_\_\_\_

14. Please answer all question:

a. Will the business have 3 or more employees?                       Yes             No

b. Is the business a construction contractor?                       Yes             No

c. Will the business be required to obtain Workers' Compensation Insurance within 12 months?     Yes             No

Effective Start Date (MM/DD/CCYY): \_\_\_\_\_

New Mexico Taxation and Revenue Department  
**BUSINESS TAX REGISTRATION**  
Application and Update Form

15. List Owners, Partners, Corporate Officers, Association Members, Shareholders, Managers, Officers, General Partners, and Proprietors and indicate if you wish to add or delete. (Attach separate sheet(s) if necessary)

<input type="checkbox"/> Add	<input type="checkbox"/> Delete	
First Name		Last Name
Social Security Number (SSN or ITIN)		Title
Mailing Address (Number and Street)		Phone Number
City, State, and Zip Code		Email Address

<input type="checkbox"/> Add	<input type="checkbox"/> Delete	
First Name		Last Name
Social Security Number (SSN or ITIN)		Title
Mailing Address (Number and Street)		Phone Number
City, State, and Zip Code		Email Address

<input type="checkbox"/> Add	<input type="checkbox"/> Delete	
First Name		Last Name
Social Security Number (SSN or ITIN)		Title
Mailing Address (Number and Street)		Phone Number
City, State, and Zip Code		Email Address

<input type="checkbox"/> Add	<input type="checkbox"/> Delete	
First Name		Last Name
Social Security Number (SSN or ITIN)		Title
Mailing Address (Number and Street)		Phone Number
City, State, and Zip Code		Email Address

New Mexico Taxation and Revenue Department  
**BUSINESS TAX REGISTRATION**  
Application and Update Form

<p>16. Method of accounting</p> <p><input type="checkbox"/> Cash</p> <p><input type="checkbox"/> Accrual</p>	<p>17. Please check all that apply:</p> <p>a. Does the business have a physical presence in New Mexico? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>b. Is the business a marketplace provider? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>c. Is the business a marketplace seller? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		
<p>18. Provide the business NAICS code(s). NAICS codes can be found on your federal return or at <a href="http://www.naics.com">www.naics.com</a>.</p> <p>_____ <input type="checkbox"/> Add <input type="checkbox"/> Delete <input type="checkbox"/> Change</p> <p>Also give a brief description of nature of business:</p>			
<p>19. I declare that the information reported on this form and any attached supplement(s) are true and correct:</p> <p>_____</p>			
Print Name	Signature	Title	Date
<b>Section II: Complete this section if you answered question 13 as a monthly, quarterly, or semi-annual filer.</b>			
<p>20. Liquor License Type/Number</p> <p>_____</p> <p><input type="checkbox"/> Add <input type="checkbox"/> Delete <input type="checkbox"/> Change</p>	<p>21. Secretary of State Business ID Number</p> <p>_____</p> <p><input type="checkbox"/> Add <input type="checkbox"/> Delete <input type="checkbox"/> Change</p>	<p>22. Contractor's License Number</p> <p>_____</p> <p><input type="checkbox"/> Add <input type="checkbox"/> Delete <input type="checkbox"/> Change</p>	
<b>Special Tax Programs:</b>			Yes No
<p>23. Will business sell Gasoline? Note: Bond may be required.</p> <p>If yes, is business: <input type="checkbox"/> Distributor <input type="checkbox"/> Indian Tribal <input type="checkbox"/> Rack Operator <input type="checkbox"/> Retailer <input type="checkbox"/> Wholesaler</p>			<p>23. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>24. Will business sell Special Fuels? Note: Bond may be required.</p> <p>If yes, is business: <input type="checkbox"/> Supplier <input type="checkbox"/> Wholesaler <input type="checkbox"/> Rack Operator <input type="checkbox"/> Retailer</p>			<p>24. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>25. Will business sell Cigarettes?</p> <p>If yes, is business: <input type="checkbox"/> Distributor <input type="checkbox"/> Manufacturer <input type="checkbox"/> Retailer <input type="checkbox"/> Wholesaler</p>			<p>25. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>26. Will business sell Tobacco Products?</p> <p>If yes, is business: <input type="checkbox"/> Distributor <input type="checkbox"/> Manufacturer <input type="checkbox"/> Retailer <input type="checkbox"/> Wholesaler</p>			<p>26. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>27. Will business be a Water Producer?</p> <p>If yes, Type of Water System: _____</p>			<p>27. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>28. Will business be involved in Gaming Activities?</p> <p>If yes, is business: <input type="checkbox"/> Bingo and Raffle <input type="checkbox"/> Distributor <input type="checkbox"/> Gaming Operator <input type="checkbox"/> Manufacturer</p>			<p>28. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>29. Will business sell Liquor?</p> <p>If yes, if business: <input type="checkbox"/> Direct Shipper <input type="checkbox"/> Manufacturer <input type="checkbox"/> Retailer <input type="checkbox"/> Wholesaler</p>			<p>29. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>30. Will business sell Prepaid Wireless Communication, Landline, or Wireless Services?</p> <p>If yes, E-911 registration is required.</p>			<p>30. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<b>Natural Resources:</b>			
<p>31. Will business engage in Severing Natural Resources?</p>			<p>31. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>32. Will business engage in Processing Natural Resources?</p>			<p>32. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<b>Oil and Gas:</b>			
<p>33. Will business be a Natural Gas Processor?</p>			<p>33. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>34. Will business be an Oil and Gas Taxes Filer?</p>			<p>34. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>35. Will business be a Master Operator (Equipment tax)?</p>			<p>35. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>

New Mexico Taxation and Revenue Department  
**BUSINESS TAX REGISTRATION**  
Application and Update Form

<p>36. If applicable, provide former owner's: NMBTIN:  _____</p> <p>Business Name:  _____</p>	<p>37. Are you operating any other business(es) in New Mexico? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, provide: NMBTIN. _____</p> <p>Business Name: _____</p>	<p>38. Primary type of business in NM (Check all that apply)</p> <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Add</th> <th style="text-align: left; border-bottom: 1px solid black;">Delete</th> <th></th> </tr> </thead> <tbody> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Accommodation, Food Services, and Drinking Places</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Administrative and Support Services</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Agriculture, Forestry, Fishing and Hunting</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Arts, Entertainment and Recreation Management</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Construction</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Educational Services</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Extraction of Natural Resources</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Finance and Insurance</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Health Care and Social Assistance</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Information</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Manufacturing</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Oil and Gas Extraction and Processing</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Professional, Scientific and Technical Services</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Real Estate and Leasing of Real Property</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Rental and Leasing of Tangible Personal Property</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Retail Trade</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Transportation and Warehousing</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Utilities</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Wholesale Trade</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Other Services</td></tr> </tbody> </table>	Add	Delete		<input type="checkbox"/>	<input type="checkbox"/>	Accommodation, Food Services, and Drinking Places	<input type="checkbox"/>	<input type="checkbox"/>	Administrative and Support Services	<input type="checkbox"/>	<input type="checkbox"/>	Agriculture, Forestry, Fishing and Hunting	<input type="checkbox"/>	<input type="checkbox"/>	Arts, Entertainment and Recreation Management	<input type="checkbox"/>	<input type="checkbox"/>	Construction	<input type="checkbox"/>	<input type="checkbox"/>	Educational Services	<input type="checkbox"/>	<input type="checkbox"/>	Extraction of Natural Resources	<input type="checkbox"/>	<input type="checkbox"/>	Finance and Insurance	<input type="checkbox"/>	<input type="checkbox"/>	Health Care and Social Assistance	<input type="checkbox"/>	<input type="checkbox"/>	Information	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	Oil and Gas Extraction and Processing	<input type="checkbox"/>	<input type="checkbox"/>	Professional, Scientific and Technical Services	<input type="checkbox"/>	<input type="checkbox"/>	Real Estate and Leasing of Real Property	<input type="checkbox"/>	<input type="checkbox"/>	Rental and Leasing of Tangible Personal Property	<input type="checkbox"/>	<input type="checkbox"/>	Retail Trade	<input type="checkbox"/>	<input type="checkbox"/>	Transportation and Warehousing	<input type="checkbox"/>	<input type="checkbox"/>	Utilities	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale Trade	<input type="checkbox"/>	<input type="checkbox"/>	Other Services
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<input type="checkbox"/>	<input type="checkbox"/>	Other Services																																																															
<p>39. Is the business a Government Entity? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>40. Is the business a Government Hospital? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>41. Is the business a Non-Profit Hospital? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>42. Is the business a Retail Food Store? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		<p>43. Is the business a Health Care Practitioner who will deduct receipts under Section 7-9-93 NMSA 1978? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, please briefly explain the type of health care services provided. _____ _____ _____</p> <p>Effective date (MM/DD/CCYY): _____</p> <p>Explain where the payments that will be deducted are coming from: _____ _____</p>																																																															
<p>44. Health Care Quality Surcharge: <i>See instructions</i></p> <p>Is this business a health care facility? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, provide: New Mexico Department of Health License Number _____</p> <p>List the following: DBA: _____ Administrator Name: _____ Administrator Phone Number: _____ Administrator Email Address: _____</p>																																																																	
<p>45. Insurance Premium Tax:</p> <p>Is this business licensed through the Office of the Superintendent of Insurance? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, provide: National Association of Insurance Commissions (NAIC) Number: _____</p> <p>Check all that apply:</p> <table style="width:100%;"> <tr> <td><input type="checkbox"/> Bail Bonds</td> <td><input type="checkbox"/> Casualty</td> <td><input type="checkbox"/> Risk Retention Group (RRG)</td> </tr> <tr> <td><input type="checkbox"/> Life and Health</td> <td><input type="checkbox"/> Property</td> <td><input type="checkbox"/> Vehicle</td> </tr> </table> <p>Surplus Lines? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, provide National Producer Number (NPN) _____</p> <p>Check all that apply: <input type="checkbox"/> Agency <input type="checkbox"/> Agent <input type="checkbox"/> Broker</p>		<input type="checkbox"/> Bail Bonds	<input type="checkbox"/> Casualty	<input type="checkbox"/> Risk Retention Group (RRG)	<input type="checkbox"/> Life and Health	<input type="checkbox"/> Property	<input type="checkbox"/> Vehicle	<p>46. Cannabis Excise Tax:</p> <p>Is this business licensed through the Cannabis Control Division of the Regulation &amp; Licensing Department? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, check all licenses that apply: <input type="checkbox"/> Cannabis retailer <input type="checkbox"/> Integrated Cannabis Microbusiness <input type="checkbox"/> Vertically Integrated Cannabis</p> <p>Provide at least one license ID: _____</p> <p>Issuance date: _____</p> <p>Expiration date: _____</p> <p>Attachment required: see instructions.</p>																																																									
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New Mexico Taxation and Revenue Department  
**BUSINESS TAX REGISTRATION**  
Instructions

### Who is required to submit ACD-31015

This Business Tax Registration Application & Update Form is for the following tax programs: Cigarette, Compensating, E911 Service, Gaming Taxes, Gasoline, Gross Receipts, Special Fuels, Tobacco Products, Withholding, Workers Compensation Fee, Master of Operations, Natural Gas, Resources, Severance, Special Fuels, Tobacco Products, Telecommunications Relay Service, and Water Producer. Registration is required by New Mexico Statute, Section 7-1-12 NMSA 1978. Supplemental information and general instructions on reporting will be provided to you.

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

Phone: 1-866-285-2996

Once the completed forms and attachments have been reviewed and processed a registration certificate will be mailed to the address provided.

### New Applications

Please complete the form in full. All attachments must contain the business name. Mark questions which do not apply with n/a (not applicable).

Provide completed pages 1 through 3 to the:

NM Taxation and Revenue Department  
Attn: Compliance Registration Unit  
PO Box 8485  
Albuquerque, NM 87198-8485

### Apply for a Business Tax ID Online

You can apply for a New Mexico Business Tax Identification Number (NMBTIN) online using the Department's website, Taxpayer Access Point (TAP) <https://tap.state.nm.us>. From the TAP homepage, under **Businesses** select Apply for a New Mexico Business Tax ID. Follow the steps to complete the business registration.

### Updating Business Registration

If this is an update to an existing registration, answer questions 1 through 4 and then any additional fields where changes are being made.

### Forms and Instructions

The Department provides all forms and instructions on the **Forms & Publications** page for all tax programs, <https://www.tax.newmexico.gov/forms-publications/>.

If you wish to receive the semi-annual Gross Receipts Tax forms and instructions, *GRT Filer's Kit*, please check the box on 11 of the Business Tax Registration. If you need forms mailed to you, please call the Department's call center at: 1-866-285-2996.

### Line Instructions

#### Section I

1. Enter business name of the entity. If business name is an individual's name, enter first name, middle initial, and last name. If you are updating the legal name, provide a letter from the IRS showing the correct name and Federal ID number, or a copy of the individual's social security card if a sole proprietor.
2. Please mark the appropriate box indicating if this is a new registration or an update to an existing registration. **Note:** If updating existing registration provide the NMBTIN and Date Issued at the top of page 1 in the space provided.
3. If entity operates under a different name than the business name, list the name the business is "doing business as" (DBA).
4. Enter Federal ID Number (FEIN), Social Security Number (SSN), or Individual Taxpayer Identification Number (ITIN).
5. Enter the business telephone number.
6. Enter a summary of the changes being requested on the form.
7. Enter business e-mail address.
8. Check the type of ownership for the business you are registering (choose only one). If non-profit, please indicate if you are a 501(c)(3) or (c)(4) and include letter of determination from the IRS.
9. Enter the address at which the business will receive mail from the Department (registration certificate, etc.).
10. Specify the physical location address of the business. (Not a PO Box). If you have multiple locations, please attach an additional sheet.
11. Specify the tax program(s) you wish to change the business registration status for 12a and 12b. Each of these tax programs have Forms and Instructions please see the instructions for more detailed information.
  - a) Cannabis Excise Tax- is an excise tax imposed on persons selling adult-use cannabis at retail.
  - b) Compensating Tax- is an excise tax imposed on persons using property or services in New Mexico as derived in Section 7-9-7 NMSA.
  - c) Corporate Income and Franchise Tax- is imposed on every corporation and unitary group of corporations with income from activities of sources in New Mexico with a Federal filing requirement.
  - d) Gross Receipts Tax- is imposed on persons engaged in business in New Mexico for the privilege of doing business in New Mexico.
  - e) Governmental Gross Receipts Tax- is imposed on the receipts of New Mexico state and local government agencies, institutions, instrumentality or political subdivisions for the privilege of engaging in certain activities.
  - f) Interstate Telecommunications Gross Receipts Tax- is imposed on persons engaged in business in New



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**BUSINESS TAX REGISTRATION**  
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Mexico for the privilege of doing business of providing interstate telecommunication service in New Mexico.

g) Leased Vehicle Gross Receipts Tax and Surcharge- is imposed in addition to gross receipts tax on the receipts of a lessor of automobiles.

h) Non-wage Withholding Tax- is imposed on individuals who withhold New Mexico withholding tax from payments for pension and annuities, gambling winnings, or some other purpose that does not include wages paid to employees.

i) Wage Withholding Tax- is imposed on employers who withhold New Mexico tax from their employees.

j) Weight Distance Tax- is imposed on registrants, owners, and operators of most motor vehicles having a declared gross weight or gross vehicle weight over 26,000 pounds and using highways in New Mexico.

k) Workers' Compensation Fee- is imposed on every employer who is covered by the Workers' Compensation Act, whether by requirement or election.

12. a) Enter the date you initially derived receipts from performing services, selling property in New Mexico or leasing property employed in New Mexico; or the date you anticipate deriving such receipts; or the period in which the taxable event occurs. Enter month, day and year.

b) Enter the date business will close if you check TEMPORARY or SPECIAL EVENT on filing status in box 13. If closing a business, request a Letter of Good Standing or a Certificate of No Tax Due.

13. Filing status: Please select the appropriate filing status for reporting, submitting and paying the business's combined gross receipts, compensating and withholding taxes.

a) Monthly - due by the 25th of the following month if combined taxes due average more than \$200 per month, or if you wish to file monthly regardless of the amount due.

b) Quarterly – due by the 25th of the month following the end of the quarter if combined taxes due for the quarter are less than \$600 or an average of less than \$200 per month in the quarter. Quarters are January - March; April - June; July - September; October - December.

c) Semiannually – due by the 25th of the month following the end of the 6-month period if combined taxes due are less than \$1,200 for the semiannual period or an average less than \$200 per month for the 6-month period. Semiannual periods are January - June; July – December.

d) Seasonal – indicate month(s) for which you will be filing. The month in which the business files must be a period in which the registration is active.

e) Temporary – enter close date on # 12b. The month in which the business files must be a period in which the registration is active.

f) Special event – enter close date on # 12b. The month

in which the business files must be a period in which the registration is active.

g) Casual- due by the 25th of the following month if relevant business activity has occurred and the taxpayer has an obligation to report it to TRD. **Note:** Filing status is for non-profits and Compensating Tax only.

14. a) Indicate whether or not you will have 3 or more employees.

b) Indicate whether the business is a construction contractor.

c) Indicate whether or not you will be required to pay the Workers' Compensation fee to New Mexico. Every employer who is covered by the Workers' Compensation Act, whether by requirement or election must file and pay the assessment fee and file form RPD-41054 Workers' Compensation Fee Form (WC-1). For more information contact the Workers' Compensation Administration at (505) 841-6000 or <https://workerscomp.nm.gov>.

15. Required: Enter the Social Security Number (SSN) or Individual Tax Identification Number (ITIN) for individuals; Name and Title, Address, Phone #, and E-mail address for all Owners, Partners, Corporate Officers, Association Members, Shareholders, Managers, Officers, General Partners, and Proprietors. This information is required. Attached additional pages if necessary.

16. Check the method of accounting used by the business.  
a) Cash - report all cash and other consideration received but exclude any sales on account (charge sales) until payment is received.

b) Accrual - report all sales transactions, including cash sales and sales on account (charge sales) but exclude cash received on payment of accounts receivable.

17. a) Indicate if the business has physical presence in New Mexico.

b) Indicate if the business is a marketplace provider, meaning a person who facilitates the sale, lease or license of tangible personal property or services or license for use of real property on a marketplace seller's behalf, or on the marketplace provider's own behalf by listing or advertising the sale, or collecting payment from the customer and transmitting payment to the seller.

c) Indicate if the business is a marketplace seller, meaning a person who sells, leases or licenses tangible personal property or services or licenses the use of real property through a marketplace provider.

18. Provide the business NAICS code. NAICS codes can be found on your federal return or at [www.naics.com](http://www.naics.com). You may list as many as needed with a minimum of one code. Be sure to indicate if you are adding, deleting or changing the code by selecting the appropriate box. Also briefly describe the nature of the type(s) of business in which you will be engaging.

19. The application should be signed by an Owner, Partner, Corporate Officer, Association Member, Shareholder, or

New Mexico Taxation and Revenue Department  
**BUSINESS TAX REGISTRATION**  
Instructions

Authorized Representative.

**Section II:**

**Complete this section if you answered question 13 as a monthly, quarterly, or semi-annual filer.**

20. If applicable, provide your Liquor License Type and Number assigned by the Alcohol and Gaming Division
21. If applicable, provide your Secretary of State Business ID Number. They may be contacted at [www.sos.state.nm.us](http://www.sos.state.nm.us) or by phone at 1-800-477-3632.
22. If applicable, provide your Contractor's License Number assigned by the Construction Industries Division.
- 23-30. The programs listed in this section are considered Special Tax Programs. Many of these programs are required to file monthly. Please contact the Special Tax Programs Unit at (505) 827-0764 with any questions.
- 31-32. Answer the questions regarding Natural Resources, if applicable.
- 33-35. Answer the questions regarding Oil and Gas, if applicable.
36. If this is not a new business, enter the former owner's New Mexico Taxation and Revenue Department New Mexico Tax Identification Number (NMBTIN) and business name. You may want to complete a form ACD-31096 Tax Clearance Request.
37. Specify whether you are operating or have operated any other businesses in New Mexico. If so, enter NMBTIN number and business name.
38. Select the primary type(s) of business in which you will engage. You may select more than one if necessary.

- 39-42. Please indicate if the business is one of these specific types, which use special reporting codes.
43. Answer the questions regarding activities as health care practitioner, if applicable.
44. If you are unsure if you are subject to the Healthcare Quality Surcharge please contact our Special Tax Programs Unit at (505) 827-0764.
45. Answer the questions regarding Insurance Premium Tax, if applicable.
46. Answer the questions regarding the Cannabis Excise Tax, if applicable. If you complete this section, your license must be attached.

**Form Submission**

You can apply for and update your Business Registration online using TAP, <https://tap.state.nm.us>.

You can also mail or email your application to the Department: **Important:** Please return completed pages 1, 2, 3, and 4 of the ACD-31015, Business Tax Registration Application & Update form.

Mail: NM Taxation and Revenue Department  
Attn: Compliance Registration Unit  
PO Box 8485  
Albuquerque, NM 87198

E-mail: [Business.Reg@state.nm.us](mailto:Business.Reg@state.nm.us)









## 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

# APPLICATION FOR REFUND

## Instructions

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.

New Mexico Taxation and Revenue Department

# APPLICATION FOR REFUND

## Instructions

**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



## APPLICATION FOR NONTAXABLE TRANSACTION CERTIFICATES

All New Mexico buyers/lessees who wish to execute Nontaxable Transaction Certificates (NTTCs) are required to register with the Taxation and Revenue Department (Department) using **Form ACD-31015, Business Tax Registration Application and Update Form**. Once the registration process has been completed and a New Mexico Business Tax Identification Number (NMBTIN), formally know as the Combined Reporting System (CRS) number, has been issued for your business, you may complete the application for nontaxable transaction certificates below and submit it to your closest district office or apply online through your Taxpayer Access Point (TAP) account.

**IMPORTANT:** Fraudulent statements made to obtain certificates, or fraudulent use of certificates received pursuant to this application with intent to evade or defeat the tax, may subject the person or business to a fine of not more than ten thousand dollars (\$10,000) or imprisonment for not more than five (5) years or both (Sections 7-1-72 NMSA 1978 and 7-1-73 NMSA 1978).

### Taxpayer Access Point (TAP) for NTTCs

Using TAP a taxpayer can apply for, execute, record, print and request additional NTTCs online. For instructions on how to obtain NTTCs online, go to <https://tap.state.nm.us>. If you know the seller's/lessor's NMBTIN to whom you wish to execute a NTTC, you may immediately execute the NTTC online and the NTTC can be viewed by both parties. Please note, on TAP third parties (e.g., CPAs, accountants, bookkeepers, etc.) cannot request or execute NTTC's on behalf of their clients/employers.

### How To Apply Or Reorder

If you are unable to use TAP or are requesting a Type OSB NTTC, complete the application below, providing all information requested and mail the application to the Department using the address at the bottom of the page or you may deliver it to your local district office. **NOTE:** You may reorder additional NTTCs ONLY after your executed NTTCs have been recorded with the Department on **Form ACD-31098, Nontaxable Transaction Certificate Report** or recorded online in your TAP account. The Department will only issue a maximum of five (5) NTTCs to be executed at a later date.

**NTTC Descriptions And Authorized Uses:** See reverse for complete descriptions of NTTC types or for more detailed information on the use of different types of NTTCs, what can be used in place of some NTTCs, and special reporting requirements please see publication **FYI-204, Nontaxable Transaction Certificates**, online at [www.tax.newmexico.gov/forms-publications/](http://www.tax.newmexico.gov/forms-publications/) or request FYI-204 from your local district tax office.

- Type 2: for tangibles for resale, lease or re-lease, or for purchase of tangibles by a manufacturer that is an ingredient or component part.
- Type 5: for services for resale, for export, or for services performed on manufactured products, or professional services sold to manufacturers.
- Type 6: for construction contractor's purchase of construction materials, construction services, construction-related services or for the lease of construction equipment.
- Type 9: for purchase of tangible personal property by New Mexico or United States governments, 501(c)(3) organization, or credit unions.
- Type 11: for purchase of tangible personal property that is a manufacturing consumable or purchase or lease of qualified equipment by a manufacturer or manufacturing service provider.
- Type 12: for purchase of utilities that are manufacturing consumables.
- Type 15: for tangible personal property purchased by qualified federal contractors.
- Type 16: for sales of property, services and leases to accredited foreign missions and their accredited members.
- Type 17: for government agencies' or 501(c)(3) organizations' purchases of construction material that is tangible personal property that is determined to be 3-year, 5-year, 7-year or 10-year property for depreciation under Section 168 of the Internal Revenue Code.
- Type OSB NTTCs are issued to registered New Mexico sellers/lessors to execute to out-of-state buyers who are not registered with the Department, but who will resell tangible personal property outside of New Mexico.

**To request the Type 11, 12 and 17 NTTCs: Please submit below specified forms:**

- Type 11: Requires **Form RPD-41378, Application for Type 11 or 12 Nontaxable Certificates**.
- Type 12: Requires **Form RPD-41378, Application for Type 11 or 12 Nontaxable Certificates** and **Form RPD-41377, Manufacturing Agreement to Pay Gross Receipts on Behalf of a Utility Company for Certain Utility Sales**.
- Type 17: Requires **Form RPD-41250, Application for Type 17 Nontaxable Transaction Certificates** and **Form ACD-31050, Application for Nontaxable Transaction Certificates**.
- Above forms are available online [www.tax.newmexico.gov](http://www.tax.newmexico.gov) or from your local district office.

## APPLICATION FOR NONTAXABLE TRANSACTION CERTIFICATES

To be executed at a later date (All information below must be completed)

### BUSINESS INFORMATION OF APPLICANT

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Date: \_\_\_\_\_ Phone No: \_\_\_\_\_

Print Name: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_

### NMBTIN OF APPLICANT

**0** \_\_\_ - \_\_\_ - \_\_\_ - \_\_\_ - **00** - \_\_\_

- New Application
- Reorder

**CONTRACTORS LICENSE NUMBER**  
(if applicable)

### Type of NTTC

Quantity Requested: 5 combined maximum  
(circle number)

	1	2	3	4	5
	1	2	3	4	5

**Mail to:** New Mexico Taxation and Revenue Department, PO Box 5557, Santa Fe, New Mexico 87502-5557



**NTTC TYPE DESCRIPTIONS**

ACD-31050

REV. 7/1/2023

**TYPE 2** certificates may be executed:

- 1) By manufacturers for the purchase of tangible personal property that will become an ingredient or component of the manufactured product. (7-9-46)
- 2) For the purchase of tangible personal property or licenses for resale either alone or in combination with other tangible personal property or licenses in the ordinary course of business. (7-9-47)
- 3) By a lessee for the lease of tangible personal property or licenses for subsequent lease in the ordinary course of business, except for the lease of furniture or appliances, the receipts from the rental or lease of which are deductible under Section 7-9-53 (C), the lease of coin-operated machines, and for the purchase of manufactured homes as defined in Section 7-9-3(G). (7-9-50)
- 4) For the purchase of tangible personal property or licenses for subsequent lease in the ordinary course of business, except for the lease of furniture or appliances, the receipts from the rental or lease of which are deductible under Section 7-9-53(C); the lease of coin-operated machines, and for the purchase of manufactured homes as defined in Section 7-9-3(G). (7-9-49)
- 5) By a person who is licensed to practice medicine, osteopathic medicine, dentistry, podiatry, optometry, chiropractic or professional nursing for the purchase of prosthetic devices. (7-9-73)
- 6) By a common carrier for the purchase of fuel that is to be loaded or used in a locomotive engine. (7-9-110.1 & 7-9-110.3)

**TYPE 5** certificates may be executed:

- 1) For the purchase of services for resale if the subsequent sale by the buyer is in the ordinary course of business and the subsequent sale of the service is subject to gross receipts tax or governmental gross receipts tax. (7-9-48)
- 2) For the purchase of services for export when sold to an out-of-state buyer and delivery and initial use of the product of the service occurs outside New Mexico. (7-9-57)
- 3) By manufacturers for the purchase of services performed directly upon tangible personal property they are in the business of manufacturing or upon ingredient or component parts thereof. (7-9-75)
- 4) For the purchase of aerospace services for resale if the subsequent sale by the buyer is in the ordinary course of business and the services are sold to a 501(c)(3) organization, other than a national laboratory, or to the United States. (7-9-54.1)
- 5) For the sale of professional services to a person engaged in the business of manufacturing that is related to the product that the buyer is in the business of manufacturing. "Professional services" mean accounting services, architectural services, engineering services, information technology services and legal services (Section 7-9-46.1).

**TYPE 6** certificates may be executed by a construction contractor:

- 1) For the purchase of construction materials that will become ingredients or components of a construction project that is either subject to gross receipts tax upon completion or that takes place on Indian tribal territory. (7-9-51)
- 2) For the purchase of construction services that are directly contracted for or billed to a construction project that is either subject to gross receipts tax upon completion, upon the sale in the ordinary course of business of the real property upon which the project is constructed or that takes place on Indian tribal territory. (7-9-52)
- 3) For the purchase of construction-related services that are directly contracted for or billed to a construction project that is either subject to gross receipts tax upon completion, upon the sale in the ordinary course of business of the real property upon which the project is constructed or that takes place on Indian tribal territory. (7-9-52)
- 4) For the lease of construction equipment that is used at the construction location of a construction project that is either subject to gross receipts tax upon completion, upon the sale in the ordinary course of business of the real property upon which the project is constructed or that takes place on Indian tribal territory. (7-9-52.1)

**NOTE:** In order to get this type of NTTC enter your contractor's license number on the application **OR** submit the name of the classification not required to be licensed. Classifications not required to have a construction contractor's license based on jurisdiction or application with the Construction Industries Division of the Regulations and Licensing Department. For more information see the Department's website here: [www.tax.newmexico.gov/businesses/non-taxable-transaction-certificates-nttc/](http://www.tax.newmexico.gov/businesses/non-taxable-transaction-certificates-nttc/)

**TYPE 9** certificates may be executed for the purchase of tangible personal property only and may not be used for the purchase of services, the purchase of a license or other intangible property, for the lease of property or to purchase construction materials for use in construction projects (except as provided in #2 below). The following may execute Type 9 NTTCs:

- 1) Governmental agencies. (7-9-54 (A))
- 2) 501(c)(3) organizations. (7-9-60 (A)) These organizations will need to register with the Department for a New Mexico Business Tax Identification Number (NMBTIN) and submit proof of Internal Revenue Service 501(c)(3) nonprofit determination before they may execute Type 9 NTTCs. Those 501(c)(3) organizations that are organized for the purpose of providing homeownership opportunities to low-income families may purchase construction materials incorporated into these construction projects.

- 3) Federal or state-chartered credit unions. (7-9-54 and 7-9-61.2)
- 4) Indian tribes, nations or pueblos when purchasing tangible personal property for use on Indian reservations or pueblo grants. (7-9-54)
- 5) To be issued by the recipient of an Industrial Revenue Bond, for tangibles purchased during the bond performance period. (Regulation 3.2.212.22 NMAC)

**TYPE 11** certificates may be executed:

- 1) By manufacturers for the purchase of tangible personal property that is a manufacturing consumable used to create the manufactured product. A "consumable" means property that is incorporated into, destroyed, depleted or transformed in the process of manufacturing. The Type 11 NTTC is not used for the purchase of utilities. (7-9-46B)
- 2) By manufacturers or manufacturing service providers for the purchase or lease of qualified equipment. May not claim the investment credit for the same equipment. (7-9-46C)

**NOTE:** Type 11 NTTCs require the completion of an alternative application, Form **RPD-41378, Application for Type 11 or 12 Nontaxable Transaction Certificates**, available online at [www.tax.newmexico.gov](http://www.tax.newmexico.gov) or from your local district office.

**TYPE 12** certificates may be executed by manufacturers for the purchase of utilities that are manufacturing consumables. (7-9-46B)

**NOTE:** Type 12 NTTCs require the completion of an alternative application, Form **RPD-41378, Application for Type 11 or 12 Nontaxable Transaction Certificates**, and Form **RPD-41377, Manufacturing Agreement to Pay Gross Receipts on Behalf of a Utility Company for Certain Utility Sales** available online at [www.tax.newmexico.gov](http://www.tax.newmexico.gov) or from your local district office.

**TYPE 15** certificates may be executed by qualified federal contractors on a contract-by-contract basis for the purchase of tangible personal property. A copy of the federal contract is required. The Department may contact you for additional information. (7-9-47) (Regulation 3.2.205.11 NMAC)

**TYPE 16** certificates may be executed by accredited diplomats or missions for the purchase of property or services or the leasing of property. (7-9-89)

**TYPE 17** certificates may be executed by government agencies or 501(c)(3) organizations:

- 1) For government agencies the purchases of construction material that is tangible personal property that is determined to be 3-year, 5-year, 7-year or 10-year property for depreciation under Section 168 of the Internal Revenue Code. ((7-9-54 (A)(3))
- 2) For 501(c)(3) organizations purchases of construction material that is tangible personal property that is determined to be 3-year, 5-year, 7-year or 10-year property for depreciation under Section 168 of the Internal Revenue Code. (7-9-60 (B))

**NOTE:** Type 17 NTTCs require the completion of an alternative application, Form **RPD-41250, Application for Type 17 Nontaxable Transaction Certificates**, and Form **ACD-31050, Application for Nontaxable Transaction Certificates**, available online at [www.tax.newmexico.gov](http://www.tax.newmexico.gov) or from your local district office.

**TYPE NTTC-OSB** certificates may be executed by out-of-state buyers for the purchase of tangible personal property that will be resold or become an ingredient or component of a manufactured product, or for services performed on a manufactured product. Type NTTC-OSBs must be obtained by the seller.



New Mexico Taxation and Revenue Department

**Tax Information Authorization**

**Tax Disclosure**

PLEASE TYPE OR PRINT IN BLACK INK

This form will expire three years from the date that this *Tax Information Authorization Tax Disclosure* form has been signed by the authorizing individual listed below. If your authorized representative changes, submit a new form to notify the Department.

**Check one (Required):**     New     Update     Revoke     Revoke All

**Section I: Taxpayer Information**

\*Required Fields (If the required fields are not complete, this form is VOID and the taxpayer's information will not be shared.)

Name(s)*			A. Tax Identification Number(s)* SSN: ____ - ____ - ____ Spouse SSN: ____ - ____ - ____ FEIN: ____ - ____ - ____ NMBTIN: ____ - ____ - ____ - ____ - ____		B. Reporting Period(s)* <input type="checkbox"/> All tax periods, <b>or</b> Specify: Tax Year(s): _____ Starting Period: _____ Ending Period: _____	
DBA Name(s) (If applicable)						
Mailing Address* (If the address is new or changed, mark this box <input type="checkbox"/> )						
City*	State*	Zip Code*	C. Tax Program(s)* <input type="checkbox"/> <b>All State Taxes</b> <input type="checkbox"/> Personal Income Tax <input type="checkbox"/> Gross Receipts Tax <input type="checkbox"/> Wage Withholding Tax <input type="checkbox"/> Cannabis Excise Tax <input type="checkbox"/> Compensating Tax <input type="checkbox"/> Corporate Income Tax <input type="checkbox"/> Fiduciary Income Tax		<input type="checkbox"/> Governmental Gross Receipts Tax <input type="checkbox"/> Interstate Telecommunications Gross Receipts Tax <input type="checkbox"/> Leased Vehicle Gross Receipts Tax and Surcharge <input type="checkbox"/> Non-wage Withholding Tax <input type="checkbox"/> Oil and Gas Tax <input type="checkbox"/> Other: _____	
Telephone Number (        )						
E-mail Address						
Fax Number (        )						

**Section II: Authorized Representative Information**

Individual Representative's Name*			TAP Logon (If applicable)			
Mailing Address*			Telephone Number* (        )		Fax Number (        )	
City*	State*	Zip Code*	E-Mail Address*			

**Section III: Information Authorization**

Check all that apply

- A. Authorization to disclose tax information. The Department is authorized to disclose confidential tax information on file to the above-designated individual or firm.
- B. Authorization of third-party representative to access Taxpayer Access Point (TAP). The taxpayer authorizes the above-designated individual to access TAP on their behalf. TAP discloses confidential tax information on file with the Taxation and Revenue Department. TAP allows for the submission of returns, payments, and refund requests.
- C. Designation of third-party representative. The Department is notified that the above-designated individual or firm has been authorized to represent the taxpayer(s) before the Taxation and Revenue Department. The representative is authorized to perform all authorized acts that the taxpayer(s) can perform for the designated tax programs and tax periods, except for acts that only an individual admitted and licensed as a qualified representative in New Mexico can perform.
- D. Designation of qualified representative. The Department is notified that the above-designated individual or firm has been authorized and is qualified to represent the taxpayer(s) before the Taxation and Revenue Department in a protest or administrative hearing.
  - i. Designation type: \_\_\_\_\_
  - ii. License/Enrollment Number: \_\_\_\_\_
  - iii. State of Jurisdiction: \_\_\_\_\_

**Authorizing Signature(s)**

By signing below, I acknowledge that the authorized individual representative(s) listed above, have the authority to receive Federal and State confidential information on behalf of the taxpayer listed above in tax matters related to this form per NMSA 1978, § 7-1-8 and 26 U.S.C. § 6103. By signing below, I (the taxpayer) am authorizing the New Mexico Taxation and Revenue Department Secretary or Secretary's delegate, to use facsimile, e-mail, or both. I understand that the fax numbers and e-mail addresses above will be used when providing confidential information.

Printed Name*		Printed Name	
Title		Title	
Signature*	Date*	Signature	Date

- For taxpayers authorizing the Department to disclose return information for a married filing joint personal income tax return, both taxpayers must sign this form.
- For a business or estate this form must be signed by a corporate officer, partner, or fiduciary who has been previously identified as such to the Department.

## Tax Information Authorization

### Tax Disclosure

#### Instructions

#### Who is required to submit ACD-31102

The Tax Information Authorization Tax Disclosure form is for a taxpayer who wants to give authorization to access their tax information to an individual who is not their spouse. A taxpayer can choose to authorize an individual or firm to access their tax information for filing purposes or research purposes by submitting a completed ACD-31102, *Tax Information Authorization Tax Disclosure*. A separate ACD-31102 is needed for multiple individuals and/or firms.

This form should also be used to update or revoke previously granted authorization to your tax information.

Should you need assistance completing this form or if you have any questions, please contact the Department:

Phone: 1-866-285-2996

Once the completed forms and attachments have been reviewed and processed, the individual or firm will be granted access to your taxpayer information.

#### Line Instruction

Check the box to indicate if this is a New, Update, Revoke\*, or Revoke All\* request.

\*If you need to revoke access to a previously authorized individual or firm, fill out their information in **Section II: Authorized Representative Information**. If you wish to revoke all access by all authorized individuals or firms select/mark *Revoke All*.

#### Section I: Taxpayer Information

Provide all required information about the taxpayer. Required information is identified by asterisk (\*).

Fill out the following information:

Name(s)\*, Doing Business As (DBA), Mailing address\*, City\*, State\*, Zip Code\*, Telephone Number, E-mail address, and Fax Number.

#### A. Tax Identification Number(s)\*

Provide all applicable tax identification numbers for the taxpayer.

#### B. Reporting Period(s)\*

If you want your authorized representative to have access to all taxpayer data, current and historical select/mark *All Tax Periods*.

If you want to grant access to a specific time frame, provide that information in the space provided.

*Tax Year(s)*- provide the tax year or tax years for which you

are granting authorization.

*Starting Period/Ending Period*- provide both the starting period and the ending period if you are granting access for a specified time frame.

**IMPORTANT:** The Tax Information Authorization, commonly referred to as a TIA, is valid for three years from the taxpayer(s) signature date. Once that time frame has expired, a new TIA is required.

#### C. Tax Program(s)

Check all tax programs that pertain to your tax situation. If the tax program is not selected, access will not be allowed, and you will be required to submit a new ACD-31102 for access to be granted. If selecting other, please specify in the space provided.

#### Section II: Authorized Representative Information

This form allows you to designate a tax authorization to a single individual or firm. If multiple individuals or firms need access to your taxpayer information, you must submit Form ACD-31102 for each individual or firm.

#### Section III: Information Authorization

**A. through D.** Please read the checkbox list carefully and mark all that apply to your tax situation. Your selection will determine what level of access your representative will be granted.

**D. Designation of Qualified Representative.** You must provide the following information if known:

- i. Designation type (Attorney, Certified Public Accountant (CPA), Enrolled Agent, Other-specify
- ii. License Number
- iii. State of Jurisdiction

#### Authorizing Signature

This form must be signed by the taxpayer or taxpayers, if married filing joint. If this form is being submitted for business or estate, this form must be signed by a corporate officer, partner, or fiduciary.

#### Form Submission

You can mail or email your completed authorization form to the Department:

Mail: NM Taxation and Revenue Department  
Attn: Compliance Registration Unit  
PO Box 8485  
Albuquerque, NM 87198

E-mail: [Business.Reg@tax.nm.gov](mailto:Business.Reg@tax.nm.gov)