

State of New Mexico - Taxation and Revenue Department
AUDIT & COMPLIANCE DIVISION



REQUEST FOR TAX CLEARANCE

DEPARTMENT USE ONLY

A. Control log number

B. Date Received

SECTION A

Name of Taxpayer for Whom Clearance is Requested		NM Taxation & Revenue Dept. ID Number	
Doing Business as		Federal ID Number	
Street Address of Taxpayer			
Mailing Address of Taxpayer			
City		State	Zip Code
Contact Name and Title		Contact Telephone Number ()	
Date Began Doing Business in N.M.		Date Will Cease Doing Business in N.M.	
Nature of business in New Mexico			
Type of Request	<input type="checkbox"/> Successor in Business	<input type="checkbox"/> Corporate Withdrawal/Dissolution	<input type="checkbox"/> Liquor License Clearance
Check if Business: <input type="checkbox"/> Sold Gasoline / Special Fuel <input type="checkbox"/> Sold Liquor <input type="checkbox"/> Sold Cigarettes <input type="checkbox"/> Sold Tobacco Products <input type="checkbox"/> Severed Natural Resources <input type="checkbox"/> Processed Natural Resources <input type="checkbox"/> Sold Oil	Enter Number under Item below to show which license/permit is to be transferred.		Check if any License/Permit will be: <input type="checkbox"/> Leased <input type="checkbox"/> Sold <input type="checkbox"/> Other _____
	Liquor License No.		
	Secretary of State Corporation No.		Has Liquor License been leased previously? <input type="checkbox"/> Yes (see instructions) <input type="checkbox"/> No
	Secretary of State Permit No.		
OGRID No.			

SECTION B

IF BUSINESS/LICENSE/PERMIT IS TO BE OPERATED BY ANOTHER TAXPAYER GIVE NAME AND ADDRESS BELOW

Name of Purchaser/Lessee		NM Taxation & Revenue Department ID Number	
Doing Business as		Telephone Number ()	
Street Address			
Mailing Address			
City		State	Zip Code

SECTION C MUST BE COMPLETED AND SIGNED

I declare I have examined this request and all attachments and to the best of my knowledge and belief the information is true, correct and complete.

Printed or Typed Name	Position or Title	Company
Signature		Date

REQUEST for TAX CLEARANCE

GENERAL INFORMATION

Any purchaser or lessee of all or part of an existing business enterprise may request a tax clearance from the Department. Failure to request a tax clearance could subject the purchaser or lessee to liability for any taxes incurred and not paid by the seller or lessor prior to the date of the transfer.

The Department has 30 days from the date a complete and accurate tax clearance request is received from a successor in business to either issue the requested clearance, notify the purchaser of the amount of tax due from the seller, or begin an audit to determine what amount of tax, if any, is due. If an audit is begun, the period for issuing the tax clearance or notice of taxes due is extended to 60 days. If the Department fails to respond within the required time period, the purchaser is released from the obligation imposed by Section 7-1-61 NMSA 1978 to withhold part or all of the purchase price to cover any unpaid taxes.

A tax clearance request from other than a successor in business is not subject to the time limits above. Please allow at least 45 days for processing.

INSTRUCTIONS

The Tax Clearance Request may be initiated by the seller/lessor or purchaser/lessee or a properly designated agent of either. All applicable Items in **Section A** should be completed for the entity seeking the tax clearance. Purchaser/lessee information should be provided in Items in **Section B**. No Tax Clearance Request that is incomplete, unsigned, or requested after the effective date of the transaction will be processed.

THE FOLLOWING DOCUMENTS, AS APPLICABLE, MUST BE ATTACHED TO THIS REQUEST OR IT WILL BE CONSIDERED INCOMPLETE AND WILL NOT BE PROCESSED:

- ✓ A copy of the signed purchase agreement;
- ✓ A copy of the signed lease agreement;
- ✓ A copy of the liquor license suspension(s) from Alcohol & Gaming Division;
- ✓ A copy of previous Liquor License lease;
- ✓ Original document appointing another to serve as agent or authorized representative.

Please direct questions and completed request with attachments to :

Taxation & Revenue Department
Audit & Compliance Support Office
P.O. Box 5557
Santa Fe, NM 87502-5557
(505) 827-0951

SUCCESSOR IN BUSINESS - STATEMENT OF PURCHASER

I, _____, verify that I am the Purchaser of the business named _____ . I request the Department to issue a Certificate stating that as of the _____ day of _____, 20 _____, I, as purchaser, am not liable for any taxes due to the Department by the Seller. I, as Purchaser, have have not placed in a trust account for the benefit of the Taxation and Revenue Department a sufficient amount of the purchase price to cover any tax due on account of the Seller. The Trust account is located at _____ in the amount of \$_____. I, Purchaser, will start business on the _____ day of _____, 20 _____, doing business as _____ under New Mexico CRS Identification Number _____ - _____ -00-_____. The business address is:

Address

City

State

Zip Code

I declare that the statement above is true and correct to the best of my knowledge and belief.

Printed or Typed Name

Title

Signature

Date