

NEW MEXICO

Taxation and Revenue Department

P.O. Box 25128 • Santa Fe, New Mexico 87504-5128 • 505-827-0700

TRD web site <http://www.tax.newmexico.gov/>

CRS-1 FILER'S KIT

For Reporting Gross Receipts, Withholding and Compensating Taxes

January through June 2012

MAIL TO:

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All of the above forms and information are available on our website at <http://www.tax.newmexico.gov/>.

GROSS RECEIPTS TAX RATE CHANGES EFFECTIVE JULY 1, 2011

The gross receipts tax rates will increase in the following locations: Alamogordo (Otero County), Anthony (Dona Ana County), Cloudcroft (Otero County), Clovis (Curry County), Elephant Butte (Sierra County), Jal (Lea County), Truth or Consequences (Sierra County), and Tularosa (Otero County). The gross receipts tax rate also increases in the unincorporated areas of Otero County.

E-FILING REQUIREMENT FOR CRS FILERS

To save taxpayers money and grow increasingly “green”, the Taxation and Revenue Department has phased in mandatory electronic filing of Combined Reporting System (CRS) tax returns for certain taxpayers. The CRS returns are for gross receipts tax, leased vehicle gross receipts tax, interstate telecommunications gross receipts tax and withholding tax.

As the final part of this phase-in, all CRS taxpayers who file monthly returns averaging more than \$200 were required to begin filing electronically for the June 2011 CRS report period, which was due on or before July 25, 2011.

For those Taxpayers who were granted an exception to the mandatory e-filing requirement, please note that the exception is only good for one calendar year. If you wish to apply for an exception again, you must do so using Form RPD-41350, which can be found by using the “Forms and Publications” link on our website, www.tax.newmexico.gov.

The Department is currently reviewing the mandatory e-filing requirement, so please visit our website for updates on any changes that might be made.

For further information, please refer to FYI-108, which you may access through the "Forms and Publications" link on our web site.

DUE DATES FOR REPORTING AND PAYING CRS TAXES

MONTHLY FILING STATUS

<u>Period Begins</u>	<u>Period Ends</u>	<u>Due Date</u>
January 1	January 31	February 25
February 1	February 28	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 30	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

SEMIANNUAL FILING STATUS

<u>Period Begins</u>	<u>Period Ends</u>	<u>Due Date</u>
January 1	June 30	July 25
July 1	December 31	January 25

If your due date falls on a legal state or national holiday or on a weekend, your return and payment due date will be extended to the next business day.

You are not penalized for reporting and paying early; however, you cannot file online until after the period you are filing closes.

QUARTERLY FILING STATUS

<u>Period Begins</u>	<u>Period Ends</u>	<u>Due Date</u>
January 1	March 31	April 25
April 1	June 30	July 25
July 1	September 30	October 25
October 1	December 31	January 25

Local Taxation and Revenue Department Offices: If you have questions or require additional information, you may contact your local Taxation and Revenue Department Office.

ALBUQUERQUE:

Taxation & Revenue Department
Bank of the West Building
5301 Central Ave., NE
P.O. Box 8485
Albuquerque, NM 87198-8485
Telephone: (505) 841-6200

FARMINGTON:

Taxation & Revenue Department
3501 E. Main Street, Suite N
P.O. Box 479
Farmington, NM 87499-0479
Telephone: (505) 325-5049

LAS CRUCES:

Taxation & Revenue Department
2540 S. El Paseo, Bldg. #2
P.O. Box 607
Las Cruces, NM 88004-0607
Telephone: (575) 524-6225

ROSWELL:

Taxation & Revenue Department
400 Pennsylvania Ave., Suite 200
P.O. Box 1557
Roswell, NM 88202-1557
Telephone: (575) 624-6065

SANTA FE:

Taxation & Revenue Department
1200 South St. Francis Drive
P.O. Box 5374
Santa Fe, NM 87502-5374
Telephone: (505) 827-0951

GROSS RECEIPTS TAX RATE SCHEDULE

Effective January 1, 2012 through June 30, 2012

Municipality or County	Location Code	Rate
BERNALILLO		
Albuquerque	02-100	7.0000%
AIS Property/Nineteen Pueblos of NM (1) ^c	02-905	7.0000%
AIS Property/Nineteen Pueblos of NM (2) ^c	02-906	7.0000%
Laguna Pueblo (1)	02-951	6.0625%
Laguna Pueblo (2)	02-952	6.0625%
Los Ranchos de Albuquerque	02-200	7.0625%
Mesa Del Sol TID District 1	02-606	7.0000%
Quorum at ABQ Uptown TIDD	02-034	7.0000%
Rio Rancho (Bernalillo)	02-647	7.6250%
Sandia Pueblo (1)	02-901	6.0625%
Sandia Pueblo (2)	02-902	6.0625%
State Fairgrounds	02-555	6.0625%
Tijeras	02-318	6.9375%
Upper Petroglyphs TID District 1	02-607	6.0625%
Upper Petroglyphs TID District 2	02-608	6.0625%
Upper Petroglyphs TID District 3	02-609	6.0625%
Upper Petroglyphs TID District 4	02-610	6.0625%
Upper Petroglyphs TID District 5	02-611	6.0625%
Upper Petroglyphs TID District 6	02-612	6.0625%
Upper Petroglyphs TID District 7	02-613	6.0625%
Upper Petroglyphs TID District 8	02-614	6.0625%
Upper Petroglyphs TID District 9	02-615	6.0625%
Winrock Town Center TID District 1	02-035	7.0000%
Winrock Town Center TID District 2	02-036	7.0000%
Remainder of County	02-002	6.0625%
CATRON		
Reserve	28-130	6.9375%
Remainder of County	28-028	5.6250%
CHAVES		
Dexter	04-201	6.9375%
Hagerman	04-300	7.1250%
Lake Arthur	04-400	6.4375%
Roswell	04-101	7.1250%
Remainder of County	04-004	6.0625%
CIBOLA		
Grants	33-227	8.0000%
Milan	33-131	7.6250%
Laguna Pueblo (1)	33-901	6.6875%
Laguna Pueblo (2)	33-902	6.6875%
Remainder of County	33-033	6.6875%
COLFAX		
Angel Fire	09-600	7.4375%
Cimarron	09-401	6.8125%
Eagle Nest	09-509	7.1875%
Maxwell	09-202	5.8750%
Raton	09-102	7.9375%
Springer	09-301	6.8125%
Remainder of County	09-009	5.7500%
CURRY		
Clovis*	05-103	7.8125%
Clovis Airport	05-154	5.8750%
Grady	05-203	6.6875%
Melrose	05-402	7.5000%
Texico	05-302	7.3125%
Remainder of County	05-005	5.8750%
DEBACA		
Fort Sumner	27-104	7.3750%
Remainder of County	27-027	6.3125%
DONA ANA		
Anthony*	07-507	7.2500%
City of Las Cruces TID District	07-132	7.5625%
Hatch	07-204	7.4375%
Las Cruces	07-105	7.5625%
Mesilla	07-303	7.8125%
Sunland Park	07-416	7.6875%
Remainder of County	07-007	6.3750%
EDDY		
Artesia	03-205	7.1875%
Carlsbad	03-106	7.4375%
Hope	03-304	6.6250%
Loving	03-403	6.8125%
Remainder of County	03-003	5.7500%
STATE GROSS RECEIPTS TAX RATE = 5.125% COMPENSATING TAX RATE ON PROPERTY = 5.125% COMPENSATING TAX RATE ON SERVICES = 5%		

Municipality or County	Location Code	Rate
GRANT		
Bayard	08-206	7.2500%
Hurley	08-404	7.2500%
Santa Clara	08-305	7.2500%
Silver City	08-107	7.3750%
Remainder of County	08-008	6.1875%
GUADALUPE		
Santa Rosa	24-108	8.0000%
Vaughn	24-207	7.5000%
Remainder of County	24-024	6.4375%
HARDING		
Mosquero (Harding)	31-208	6.5625%
Roy	31-109	6.9375%
Remainder of County	31-031	5.7500%
HIDALGO		
Lordsburg	23-110	7.2500%
Viriden	23-209	6.4375%
Remainder of County	23-023	5.8125%
LEA		
Eunice	06-210	6.8125%
Hobbs	06-111	6.8125%
Jal*	06-306	7.0625%
Lovington	06-405	6.8750%
Lovington Industrial Park	06-158	5.5000%
Tatum	06-500	6.8125%
Remainder of County	06-006	5.5000%
LINCOLN		
Capitan	26-211	7.0000%
Carrizozo	26-307	7.1875%
Corona	26-406	7.1250%
Ruidoso	26-112	8.6250%
Ruidoso Downs	26-501	7.6250%
Remainder of County	26-026	5.6875%
LOS ALAMOS		
City and County	32-032	7.3125%
LUNA		
Columbus	19-212	7.5625%
Deming	19-113	7.5000%
Remainder of County	19-019	6.5000%
McKINLEY		
Gallup	13-114	8.0625%
Remainder of County	13-013	6.7500%
MORA		
Wagon Mound	30-115	6.9375%
Remainder of County	30-030	5.9375%
OTERO*		
Alamogordo*	15-116	7.5000%
Cloudcroft*	15-213	7.2500%
Tularosa*	15-308	7.2500%
Remainder of County*	15-015	5.8125%
QUAY		
House	10-407	7.7500%
Logan	10-309	8.1250%
San Jon	10-214	8.1250%
Tucumcari	10-117	8.1250%
Remainder of County	10-010	6.4375%
OTHER TAXES AND REPORTING LOCATIONS		
		Location Code
Leased Vehicle Gross Receipts Tax - 5.00%		44-444
Leased Vehicle Surcharge - \$2.00/day/vehicle		44-455
Governmental Gross Receipts Tax - 5.00%		55-055
Out-of-State Business (R&D Services) - 5.125%		77-777
Out-of-State Business (All Other) - 5.125%		88-888
NOTE KEY		
(1) Sales to tribal entities or members		
(2) Sales to tribal non-members by tribal non-members		
^a Businesses located on Pueblo land within the city limits.		
^b Businesses located within the water district and the city limits.		
^c Albuquerque Indian School property owned by the 19 Pueblos of NM.		
[*] Indicates rate change due to enactment/expiration of local option taxes and/or increase of state gross receipts tax rate.		

GROSS RECEIPTS TAX RATE SCHEDULE

Effective January 1, 2012 through June 30, 2012

Municipality or County	Location Code	Rate
RIO ARRIBA		
Chama	17-118	8.1875%
Espanola (Rio Arriba)	17-215	8.1875%
Espanola/Ohkay Owingeh Pueblo (1) ^a	17-943	8.1875%
Espanola/Ohkay Owingeh Pueblo (2) ^a	17-944	8.1875%
Espanola/Santa Clara Grant (1) ^a	17-903	8.1875%
Espanola/Santa Clara Grant (2) ^a	17-904	8.1875%
Jicarilla Apache Nation (1)	17-931	6.5000%
Jicarilla Apache Nation (2)	17-932	6.5000%
Ohkay Owingeh Pueblo (1)	17-941	6.5000%
Ohkay Owingeh Pueblo (2)	17-942	6.5000%
Santa Clara Pueblo (1)	17-901	6.5000%
Santa Clara Pueblo (2)	17-902	6.5000%
Remainder of County	17-017	6.5000%
ROOSEVELT		
Causey	11-408	6.6875%
Dora	11-310	6.9375%
Elida	11-216	7.5625%
Floyd	11-502	6.6875%
Portales	11-119	7.7500%
Remainder of County	11-011	6.1875%
SANDOVAL		
Bernalillo (City)	29-120	7.0625%
Corrales	29-504	7.1875%
Cuba	29-311	7.8125%
Jemez Springs	29-217	6.9375%
Jicarilla Apache Nation (1)	29-931	6.2500%
Jicarilla Apache Nation (2)	29-932	6.2500%
Laguna Pueblo (1)	29-921	6.2500%
Laguna Pueblo (2)	29-922	6.2500%
Pueblo de Cochiti (1)	29-971	6.2500%
Pueblo de Cochiti (2)	29-972	6.2500%
Rio Rancho (Sandoval)	29-524	7.4375%
San Ysidro	29-409	6.7500%
Sandia Pueblo (1)	29-911	6.2500%
Sandia Pueblo (2)	29-912	6.2500%
Santa Ana Pueblo (1)	29-951	6.2500%
Santa Ana Pueblo (2)	29-952	6.2500%
Kewa Pueblo (1) - formerly Santo Domingo Pueblo	29-973	6.2500%
Kewa Pueblo (2) - formerly Santo Domingo Pueblo	29-974	6.2500%
Village at Rio Rancho TIDD	29-525	7.4375%
Remainder of County	29-029	6.2500%
SAN JUAN		
Aztec	16-218	7.7500%
Bloomfield	16-312	7.6875%
Farmington	16-121	7.1250%
Valley Water and Sanitation District	16-321	6.5625%
Remainder of County	16-016	6.3125%
SAN MIGUEL		
Las Vegas	12-122	8.0625%
Mosquero (San Miguel)	12-418	7.0625%
Pecos	12-313	7.4375%
Remainder of County	12-012	6.5000%
SANTA FE		
Edgewood	01-320	7.8750%
Espanola (Santa Fe)	01-226	8.4375%
Espanola/Santa Clara Grant (1) ^a	01-903	8.4375%
Espanola/Santa Clara Grant (2) ^a	01-904	8.4375%
Kewa Pueblo (1) - formerly Santo Domingo Pueblo	01-973	6.6250%
Kewa Pueblo (2) - formerly Santo Domingo Pueblo	01-974	6.6250%
Nambe Pueblo (1)	01-951	6.6250%
Nambe Pueblo (2)	01-952	6.6250%
Pojoaque Pueblo (1)	01-961	6.6250%
Pojoaque Pueblo (2)	01-962	6.6250%
Pueblo de Cochiti (1)	01-971	6.6250%
Pueblo de Cochiti (2)	01-972	6.6250%
Santa Clara Pueblo (1)	01-901	6.6250%
Santa Clara Pueblo (2)	01-902	6.6250%
Santa Fe (city)	01-123	8.1875%
Santa Fe Indian School/Nineteen Pueblos of NM (1)	01-907	8.1875%
Santa Fe Indian School/Nineteen Pueblos of NM (2)	01-908	8.1875%
Pueblo of Tesuque (1)	01-953	6.6250%
Pueblo of Tesuque (2)	01-954	6.6250%
Remainder of County	01-001	6.6250%

STATE GROSS RECEIPTS TAX RATE = 5.125%
COMPENSATING TAX RATE ON PROPERTY = 5.125%
COMPENSATING TAX RATE ON SERVICES = 5%

Municipality or County	Location Code	Rate
SIERRA		
Elephant Butte*	21-319	7.5625%
Truth or Consequences*	21-124	7.8750%
Truth or Consequences Airport	21-164	6.3125%
Williamsburg	21-220	7.5625%
Remainder of County	21-021	6.3125%
SOCORRO		
Magdalena	25-221	6.8750%
Socorro (city)	25-125	7.0000%
Socorro Industrial Park	25-162	5.9375%
Remainder of County	25-025	5.9375%
TAOS		
El Prado Water and Sanitation District	20-415	7.3750%
El Prado Water and Sanitation District ^b	20-425	8.4375%
El Valle de Los Ranchos Water & Sanitation District	20-419	7.3750%
El Valle de Los Ranchos Water & Sanitation District ^b	20-429	8.4375%
Picuris Pueblo (1)	20-917	7.1250%
Picuris Pueblo (2)	20-918	7.1250%
Questa	20-222	8.1875%
Questa Airport	20-160	7.1250%
Red River	20-317	8.4375%
Taos (city)	20-126	8.1875%
Taos Airport	20-163	7.1250%
Taos Pueblo (1)	20-913	7.1250%
Taos Pueblo (2)	20-914	7.1250%
Taos/Taos Pueblo (1) ^a	20-915	8.1875%
Taos/Taos Pueblo (2) ^a	20-916	8.1875%
Taos Ski Valley	20-414	8.6875%
Remainder of County	20-020	7.1250%
TORRANCE		
Encino	22-410	7.0625%
Estancia	22-503	7.5625%
Moriarty	22-223	7.4375%
Mountainair	22-127	7.6875%
Willard	22-314	7.3125%
Remainder of County	22-022	6.5000%
UNION		
Clayton	18-128	7.8750%
Des Moines	18-224	7.5000%
Folsom	18-411	7.5000%
Grenville	18-315	7.5000%
Remainder of County	18-018	6.0625%
VALENCIA		
Belen	14-129	7.8125%
Bosque Farms	14-505	7.6875%
Laguna Pueblo (1)	14-901	6.3750%
Laguna Pueblo (2)	14-902	6.3750%
Los Lunas	14-316	7.5625%
Peralta	14-412	7.4375%
Remainder of County	14-014	6.3750%

OTHER TAXES AND REPORTING LOCATIONS**Location Code**

Leased Vehicle Gross Receipts Tax - 5.00%	44-444
Leased Vehicle Surcharge - \$2.00/day/vehicle	44-455
Governmental Gross Receipts Tax - 5.00%	55-055
Out-of-State Business (R&D Services) - 5.125%	77-777
Out-of-State Business (All Other) - 5.125%	88-888

NOTE KEY

(1) Sales to tribal entities or members

(2) Sales to tribal non-members by tribal non-members

^a Businesses located on Pueblo land within the city limits.^b Businesses located within the water district and the city limits.^c Albuquerque Indian School property owned by the 19 Pueblos of NM.

* Indicates rate change due to enactment/expiration of local option taxes and/or increase of state gross receipts tax rate.

CRS-1 INSTRUCTIONS FOR PAPER FILING

Each report is due on or before the 25th of the month following the end of the tax period covered by the report.

NOTE: For CRS-1 Forms due after August 1, 2010, you may be required to file electronically. For more information on this e-filing requirement, please visit our website at www.tax.newmexico.gov/

Businesses with more than three business locations, codes or lines of detail to report or those who wish to claim the Service for Resale Tax Credit should complete the CRS-1 Long Form instead of the regular CRS-1 Form. The CRS-1 Long Form is available in this kit.

COLUMN A: On separate lines enter the name of each municipality or county where you have a business location. The Gross Receipts Tax Rate Schedule has the listing of counties, municipalities and location codes for each. For more detail see FYI-200, "Your Business Location." Report receipts for your business location(s) even when goods or services are delivered elsewhere. The only exceptions are:

- Construction. The location is the construction site;
- Real estate sales. The location is the site of each property sold;
- Telecommunications. The location is the customer's receiver. For cellular telephone service the business location is the customer's place of primary use.
- Utilities. The location is the meter recording the amount of service the customer consumes.
- Transactions on the territory of an Indian tribe, pueblo or nation that has entered into a cooperative agreement with the Taxation and Revenue Department. The location is where services are performed and property is delivered.

Businesses without locations or resident sales personnel in New Mexico enter "out of state."

Governments reporting governmental gross receipts enter "GGRT."

Businesses reporting leased vehicle gross receipts tax use "LVGRT." Enter "LVSur" for the leased vehicle surcharge.

COLUMN B: Enter the Special Code from the table below. *Do not use these codes unless they apply to you.*

Industry	Special Code
Transportation	S
Interstate Telecommunications	T
Certain Health Care Practitioners ¹	M
Food Retailer ²	F

These codes alert the Department's computer to a special rate or distribution requirement that may apply to your industry or to the type of deduction you are taking.

Special reporting instructions apply to interstate telecommunication companies and transportation companies. Contact the department or your local district office. Request publications FYI-403 and FYI-290 or view them online at www.tax.newmexico.gov/

COLUMN C: Enter Location Code from Gross Receipts Tax Rate Schedule. Please check that the location code corresponds to the municipality or county listed in Column A. Generally, the out-of-state Location Code is 88-888, but report under Location Code 77-777 all receipts from performing research and development services outside New Mexico the product of which is initially used in New Mexico. Use Location Code 55-055 for governmental gross receipts tax (only a government agency can use this code), 44-444 for leased vehicle gross receipts tax, and 44-455 for leased vehicle surcharge.

¹ Only licensed health care practitioners reporting deductions under Section 7-9-93 NMSA 1978 use this special code. All other receipts reported by licensed health care practitioners should not show a special code in Column B. Use a separate line for other types of medical deductions. For more information on who qualifies for the special code M deduction, please see FYI-202.

² Only food retailers reporting deductions under Section 7-9-92 NMSA 1978 use this special code. Do NOT claim deductions for federal food stamp sales paid for with food cards. Not all food retailers qualify for the special code F deduction. For more information on who qualifies, please see FYI-201.

NOTE: Each line of the CRS-1 or the CRS-1 Long Form must have an entry for Columns A and C. The exception is Column B. *Place an entry in Column B only if a special code applies to your receipts.* Leave no blanks in Columns A or C even if the information in them is identical to the line above.

COLUMN D: there are seven kinds of receipts reported on the CRS-1 Form or CRS-1 Long Form:

- "Regular" Gross Receipts is the total amount of money plus the monetary value of other consideration received from four kinds of transactions: selling property in New Mexico (including intangible personal property); leasing property used in New Mexico; performing services in New Mexico, or performing research and development services out of state when initial use of the product of the research and development service occurs in New Mexico;
- Governmental Gross Receipts are receipts of governments from selling tangible personal property and performing specified services;
- Interstate Telecommunications Gross Receipts are receipts of interstate telecommunications companies from providing interstate telecommunications services that originate or terminate in New Mexico or that are charged to a telephone or account in New Mexico;
- Tribal/Pueblo Gross Receipts are receipts from transactions on tribal land that are collected by the Department when the entity has entered into a cooperative agreement with the tribe or pueblo;
- Leased Vehicle Gross Receipts are receipts from the short-term rental of passenger automobiles that are part of a fleet of five or more vehicles;
- Leased Vehicle Surcharge is the total due at \$2 per day that each vehicle subject to the leased vehicle gross receipts tax is rented. Carry the leased vehicle surcharge directly to Column H. Columns E, F & G should be left blank, and
- Gross receipts that require a special code (other than Interstate Telecommunications Gross Receipts). Such receipts are for transportation (see FYI-290), qualifying receipts for food (see FYI-201) and medical (see FYI-202) transactions.

For Column D there are two types of entry:

1. For receipts that do not need special codes, enter taxable gross receipts and deductible gross receipts. Do not enter qualifying food, medical and transportation deductions that must be reported with a special code. Leave Column B blank.
2. For qualifying food and medical deductions and transportation receipts needing special codes, make a separate entry for each business location and each special code. Enter the appropriate special code in Column B. See Column B instructions above.

Excluded from gross receipts totals are gross receipts tax, governmental gross receipts tax and leased vehicle gross receipts tax. These amounts do not appear in Column D.

COLUMN E: A taxpayer must maintain in his possession a nontaxable transaction certificate (NTTC) or other acceptable evidence or documentation for each deduction claimed in this column. Deductions cannot exceed gross receipts reported in Column D for the same location. **Business expenses are not deductible from gross receipts.** For a listing of available deductions, please see FYI-105: Gross Receipts and Compensating Taxes: An Overview available online at http://www.tax.newmexico.gov/trd_pubs.htm.

Taxpayers reporting deductions under the special codes "M" (medical) and "F" (food) must report them separately from other deductible and taxable receipts. Deductible receipts with the "M" and "F" codes stand alone on separate lines of the CRS-1 Form. Use another line for all other gross receipts as usual, but leave Column B blank. **Food retailers do NOT enter on the CRS-1 Form any receipts for sales paid for by federal food cards.**

COLUMN F: Column D minus Column E. This amount can never be less than zero.

COLUMN G: Enter the rate from the Gross Receipts Tax Rate Schedule or a special tax rate if you entered "S" or "T" in Column B. See the instructions for Column B.

COLUMN H: Enter Gross Receipts Tax Due for each line of detail by multiplying Column F by Column G. Enter total of Column H on Line 1. If you are filing the CRS-1 Long Form (including any supplemental pages), enter on line 1 the total of Column H from all pages.

Amended Report: Check if amending a previously filed return.

Payment via Automated Clearinghouse Deposit or Federal Wire Transfer: Check appropriate box and enter date of transfer.

TAX PERIOD: Enter the dates for which the tax is reported, not the month the payment is made. The tax period should be monthly, quarterly or semiannually, according to the filing frequency listed on your Registration Certificate.

Provide your CRS ID number and telephone number.

NOTE: When you provide a check as payment, you authorize TRD either to use information from your check to make a one-time electronic fund transfer from your account, or to process the payment as a check transaction.

CRS-1 INSTRUCTIONS FOR LINES 1 - 7

LINE 1: GROSS RECEIPTS TAX. Complete Columns A through H and enter the Column H total on Line 1 (includes amounts of governmental gross receipts tax, interstate telecommunications gross receipts tax, leased vehicle gross receipts tax and leased vehicle surcharge). Be sure to include the total from Column H from the CRS-1 Long Form and any supplemental pages you may be required to file.

LINE 2: COMPENSATING TAX. Take 5.125% of the value of:

- (1) property that was manufactured by the person using the property in New Mexico;
- (2) property acquired inside or outside of this state from a person located outside New Mexico that would have been subject to gross receipts tax had the property been acquired from a person with nexus with New Mexico; or
- (3) property or services acquired or purchased for nontaxable use and then used by the buyer (Example: A retailer delivers a nontaxable transaction certificate to purchase items for resale. The retailer removes items from inventory for personal use. Compensating tax is due on the value of these items.).

LINE 3: WITHHOLDING TAX. Every employer doing business in New Mexico or deriving income from within New Mexico who pays wages or other remuneration to an employee and who is required to withhold federal income tax must withhold New Mexico income tax. In addition, operators of gambling establishments must, on behalf of the state, withhold 6% from winnings if required to withhold for federal purposes. Gaming operators must include copies of IRS Forms 1099, W2-G or 1042S. Withholding Tax Tables can be found in publication *FYI-104, New Mexico Withholding Tax* available online at www.tax.newmexico.gov/ or at your local district office. Use Line 3 only to report tax withheld from wages and gambling winnings.

LINE 4: TOTAL TAX DUE. Add Lines 1, 2 and 3.

LINE 5: PENALTY. Penalty is applied for failure to pay or file on time. Prior to January 1, 2008, 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 payment is late, up to 10% of the tax due or a minimum of \$5.00, whichever is greater.

After January 1, 2008, penalty is calculated at the same monthly rate and in the same manner but the maximum amount of penalty that can be imposed increases to 20% of the tax due or a minimum of \$5.00, whichever is greater.

THE MINIMUM \$5.00 PENALTY ALSO IS IMPOSED FOR FAILURE TO FILE THIS REPORT EVEN IF NO TAX IS DUE. See FYI-401 for special payment methods for Automated Clearinghouse (ACH) taxpayers.

NOTE: Penalty is calculated on the outstanding tax due balance. Any outstanding tax that originated prior to January 1, 2008, may still be subject to the 20% penalty threshold effective January 1, 2008.

LINE 6: INTEREST. Prior to January 1, 2008, calculate interest at .041% of Line 4 for each day the payment is late. The formula is:

$$\text{Tax Due} \times .00041 \times \text{Number of Days Late} = \text{Interest Due}$$

Example: Taxpayer's tax due on Line 4 is \$1,000. The payment is five days late. To calculate interest, multiply \$1,000 by .041% (.00041). The result is \$.41, which is the interest due for one day. Multiply \$.41 by five (the number of days the payment is late). The interest is \$2.05. Enter this amount on Line 6.

$$\$1,000 \times .00041 \times 5 = \$2.05$$

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

After January 1, 2008, interest continues to be 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 interest rate changes on a quarterly basis. Please visit the department web site at www.tax.newmexico.gov/ for information on the current quarterly and daily rate.

LINE 7: TOTAL AMOUNT DUE. Add Lines 4, 5 and 6. Pay this amount. A CRS payment should not be combined on the same check or money order with any other tax or fee paid to the Department. Please send your completed return with payment to: NM Taxation and Revenue Department, P.O. Box 25128, Santa Fe, NM 87504-5128.

Even if you are not required to file and pay your CRS taxes online you may use the online filing option by going to our web site at <https://efile.state.nm.us>. If you have never filed electronically, the Department will have to set up your account using an extra step. First-time CRS-NET filers should e-mail us at nmwebfile@state.nm.us. Include your 11-digit CRS identification number. The process is quick and easy once you have been added to the database.

NOTE: The following tax credits and deductions may be taken against tax programs that are reported on the CRS-1 or CRS-1 Long Forms. Please note there are additional forms that must be completed to apply for and claim these credits and deductions. You may request these forms from your local district tax office or online at www.tax.newmexico.gov/.

Tax Credit/ Deduction	Claimed Against	Form Requirements
Advanced Energy Tax Credit	Gross Receipts, Compensating and Withholding Taxes	RPD-41333; RPD-41334
Advanced Energy Gross Receipts Tax Deduction	Gross Receipts Tax	RPD-41349
Affordable Housing Tax Credit	Gross Receipts, Compensating and Withholding Taxes	RPD-41301
Alternative Energy Product Manufacturer's Tax Credit	Gross Receipts, Compensating and Withholding Taxes	RPD-41330; RPD-41331
Biodiesel Blending Facility Tax Credit	Gross Receipts and Compensating Taxes	RPD-41339; RPD-41321
Gross Receipts Tax Holiday Deduction	Gross Receipts Tax	RPD-41299
High-Wage Jobs Tax Credit	Gross Receipts, Compensating and Withholding Taxes and Interstate Telecommunications GRT	RPD-41288; RPD-41290; RPD-41289
Hospital Credit	Gross Receipts Tax	RPD-41324
Investment Credit	Gross Receipts, Compensating and Withholding Taxes	RPD-41167; RPD-41168; RPD-41212
Laboratory Partnership with Small Business Tax Credit	Gross Receipts Tax	RPD-41325
Research & Development Small Business Tax Credit	Gross Receipts, Compensating and Withholding Taxes	RPD-41297; RPD-41298
Rural Job Tax Credit	Gross Receipts, Compensating and Withholding Taxes	RPD-41238; RPD-41243; RPD-41247
Service for Resale Tax Credit	Gross Receipts Tax	RPD-41300; RPD-41305
Solar Energy Deduction	Gross Receipts Tax	RPD-41341
Technology Jobs Tax Credit	Gross Receipts, Compensating and Withholding Taxes	RPD-41239; RPD-41244
Unpaid Doctor Services Credit	Gross Receipts, Compensating and Withholding Taxes	RPD-41323

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<input type="checkbox"/> Federal Wire Transfer					Date		WITHHOLDING TAX	3
Check if applicable: <input type="checkbox"/> Amended Report							TOTAL TAX DUE	4
TAX PERIOD							PENALTY	5
							INTEREST	6
							TOTAL AMOUNT DUE	7

Print Name _____ NM CRS ID No. _____ Phone No. _____

Rev. 09/2010

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COMBINED REPORT FORM, CRS-1

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Payment made by: <input type="checkbox"/> Automated Clearinghouse Deposit Date _____ <input type="checkbox"/> Federal Wire Transfer Date _____ Check if applicable: <input type="checkbox"/> Amended Report TAX PERIOD <table border="1"> <tr> <td>Month</td> <td>Day</td> <td>Year</td> </tr> </table> through <table border="1"> <tr> <td>Month</td> <td>Day</td> <td>Year</td> </tr> </table> Print Name _____ NM CRS ID No. _____ Phone No. _____					Month	Day	Year	Month	Day	Year	COMPENSATING TAX		2
					Month	Day	Year						
					Month	Day	Year						
					WITHHOLDING TAX		3						
					TOTAL TAX DUE		4						
					PENALTY		5						
					INTEREST		6						
TOTAL AMOUNT DUE		7											

Rev. 09/2010

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 agent _____ Title _____ Date _____ E-mail address _____

A Municipality / County Name	B Special Code*	C Location Code	D Gross Receipts (Excluding Tax)	E Total Deductions	F Taxable Gross Receipts	G Tax Rate	H Gross Receipts Tax						
TOTAL COLUMNS D, E and H. *See instructions for column B.			\$	\$	TOTAL GROSS RECEIPTS TAX		1						
Payment made by: <input type="checkbox"/> Automated Clearinghouse Deposit Date _____ <input type="checkbox"/> Federal Wire Transfer Date _____ Check if applicable: <input type="checkbox"/> Amended Report TAX PERIOD <table border="1"> <tr> <td>Month</td> <td>Day</td> <td>Year</td> </tr> </table> through <table border="1"> <tr> <td>Month</td> <td>Day</td> <td>Year</td> </tr> </table> Print Name _____ NM CRS ID No. _____ Phone No. _____					Month	Day	Year	Month	Day	Year	COMPENSATING TAX		2
					Month	Day	Year						
					Month	Day	Year						
					WITHHOLDING TAX		3						
					TOTAL TAX DUE		4						
					PENALTY		5						
					INTEREST		6						
TOTAL AMOUNT DUE		7											

Rev. 09/2010

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 agent _____ Title _____ Date _____ E-mail address _____

- If you will need more forms, please download additional forms from our website at www.tax.newmexico.gov.
- You will receive more CRS-1 Forms in the CRS-1 Filer's Kit mailed every June and December.
- Please file your CRS-1 Forms in accordance with your filing status: i.e., monthly, quarterly, semi-annually. If you do not know your filing status, please contact your local district office.
- To e-file, visit the TRD web page at <https://efile.state.nm.us>. Follow the instructions to e-file your return.
First time filers must register for online filing.
- Upon completion of this form, sign, date, and enter your e-mail address on the form. Make check payable to New Mexico Taxation and Revenue Department. Mail to:

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

Penalty will be assessed for nonpayment of timely reports. Please indicate your CRS ID number on your check.

Do not make address changes on the CRS-1 Form.
Use the Registration Update, Form ACD-31075.

NAME	NEW MEXICO CRS ID NO. →
------	----------------------------

TAXPAYER'S COPY

Keep this copy as part of your records.

Tear at perforation and return bottom portion only to:

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

Due date: 25th of month following end of report period

COMBINED REPORT FORM, CRS-1

Rev. 09/2010

NAME
STREET / BOX
CITY, STATE, ZIP

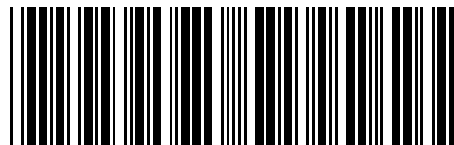
NEW MEXICO CRS ID NO. →	
----------------------------	--

Please complete if not preprinted

Please complete if not preprinted

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

DEPARTMENT USE LATE FILE	DEPARTMENT USE ONLY		DEPARTMENT USE ONLY Do not write in this area

CRS-1 - LONG FORM PAGE 1
COMBINED REPORT SYSTEMMail to: NM Taxation and Revenue Department,
P.O. Box 25128, Santa Fe, NM 87504-5128

NAME
STREET / BOX
CITY, STATE, ZIP

NEW MEXICO
CRS ID NO.**TAX PERIOD**

Month	Day	Year

through

Month	Day	Year

Check if applicable: ☐ Amended report

Payment made by:

☐ Automated clearinghouse deposit

Date _____

☐ Federal wire transfer

Date _____

If additional space is needed, use the supplemental page.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 or download the form from our web site at www.tax.newmexico.gov.

A Municipality / county name	B Special code*	C Location code	D Gross receipts (excluding tax)	E Total deductions	F Taxable gross receipts	G Tax rate	H Gross receipts tax
Enter total of columns D, E and H, this page. * See instructions for column B.			\$	\$			\$
If supplemental pages are attached, enter total of all columns D, E and H from this page and all supplemental pages.			\$	\$			\$

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 agent

Print name

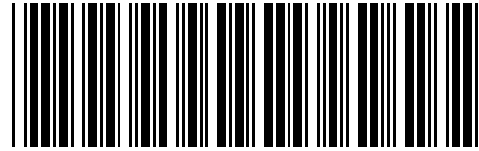
Date

Title

Phone

E-mail address

1	TOTAL GROSS RECEIPTS TAX ALL PAGES	
2	COMPENSATING TAX	
3	WITHHOLDING TAX	
4	TOTAL TAX DUE	
5	PENALTY	
6	INTEREST	
7	TOTAL AMOUNT DUE	



NAME

NEW MEXICO
CRS ID NO.

through
 Month Day Year Month Day Year

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 or download the form from our web site at www.tax.newmexico.gov.

[illegible]

New Mexico Taxpayer Bill of Rights

Most tax transactions happen without incident. In an imperfect world, however, occasional disagreements occur due to misunderstanding, mathematical error, missed deadlines, misplaced papers, high volume of transactions and many other situations. Over the years the Legislature and the department have established ways to handle difficulties according to the provisions of the state tax code. Following are some of your rights. Should you wish to consult the law itself, you will find it 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 us according to provisions of Section 7-1-24 NMSA 1978;
- ✦ 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 simple, non-technical information explaining procedures, remedies and rights during audit, protest 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;
- ✦ The right to have your tax information kept confidential unless otherwise specified by law in Sections 7-1-8.1 through 7-1-8.10 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 regulating the confidentiality of your taxes continue to be strict. The Legislature included language in Section 7-1-8.2 NMSA 1978 requiring the Department to answer questions about whether a taxpayer is registered to do business in this state or is registered for other tax programs, but it does not allow employees to reveal whether you have filed a return. A hearing officer's written ruling on questions of evidence or procedure according to Section 7-1-24 NMSA 1978 may be made public, but not the name and identification number of the taxpayer requesting the ruling. Now included in public record are 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 payer of the tax. 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 make known to the Gaming Control Board the tax returns of license applicants and their affiliates.

Audit Provisions:

We 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.

New Administrative Hearing Procedures:

A Department hearing officer may not engage as an employee in enforcing or formulating general tax policy other than to conduct hearings. You may request the Secretary to determine if a hearing officer's activities have affected his or her impartiality, and the Secretary may assign the case to another hearing officer. Hearing officers may not communicate unilaterally about a matter you have protested while that matter is still pending. The Secretary 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 180 days from the filing date to approve or deny a statutory tax credit. If it does not act, the credit is approved. 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 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 will receive 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.

Blank

This business tax registration update is to be used for the following tax programs: Gross Receipts, Compensating, Withholding, Workers Compensation Fee, Gasoline, Special Fuels, Cigarette, Tobacco Products, Severance, Resource, Water Producers and Gaming Activities. All attachments must contain the business name and New Mexico Taxation and Revenue Department Identification Number (NM TRD ID#). Should you need assistance completing this update, please contact the Department at one of the offices listed below.

COMPLETE ONLY THE AREAS TO BE UPDATED OR CHANGED – If the ownership of a proprietorship has changed, a new NM TRD ID# is required (i.e. A proprietorship has now become a corporation; a different family member is now taking ownership of the family business, etc). If the ownership of a partnership has changed (i.e. a partner is no longer involved or you wish to add a partner) a new NM TRD ID# is required.

CURRENT INFORMATION

1. Provide the New Mexico Taxation and Revenue Department Identification Number (NM TRD ID#)
2. Provide the Federal Employer Identification Number (FEIN) if applicable. If the FEIN has changed as a result of an ownership change, a new NM TRD ID# is required.
3. Provide the current business name and name the business is Doing Business As (DBA) (as it appears on Taxation and Revenue Department records before the change is made).

NEW INFORMATION

4. Enter the name you are DOING BUSINESS AS if applicable.
5. Change the business registration status to ACTIVE or CLOSED. Circle one. Provide an effective date for the status change.
6. Change the Business Start Date if the date originally indicated is incorrect and no business activity has occurred.
7. Change as needed the Business Name, DBA, Business Phone Number and Extension, Other Phone Number, Mailing Address, Business Location Address and add any other physical locations. (Attach additional pages if necessary). **Complete ONLY items that have changes.**
8. Check Yes or No. Every employer, including employers of some agricultural workers, who withhold a portion of an employee's wages for payment of federal income tax, must withhold NM income tax..
9. Check the box to Add or Delete the Workers' Compensation Fee status. Provide an effective date when you become (or plan to become) a covered employer or are no longer subject to the fee. For more information contact the Workers' Compensation Administration at (505) 841-6000 or www.workerscomp.state.nm.us.
10. Seasonal Businesses only – When the business is engaged in business activity outside the Business Season, the entity is no longer a Seasonal Business. Indicate the new Business Season for a seasonal business only.
11. Request to change the CRS filing Status to Monthly, Quarterly, or Semi-annually. Please be guided by the following filing status requirements:
 - 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. Monthly periods are from the 1st of each month to the last day of each month.
 - 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 1st - March 31st; April 1st – June 30th ; July 1st – September 30th ; October 1st – December 31st.
 - c) Semiannual 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 1st - June 30th; July 1st – December 31st.
12. Add or Delete the business activity in which the business is engaged. More than one business activity can be selected. Please describe all business activities that are "added". If you are unsure as to your entity's business classification, please contact one of offices listed below.
13. Briefly describe the nature of the type(s) of business in which you will be engaging. The lack of information may affect the type of NTTC for which you qualify.
14. Add or Delete the Federal Employer Identification Number (FEIN), issued by the Internal Revenue Service. If the FEIN has changed as a result of an ownership change, a new NM TRD ID# is required.
15. Liquor License Type/No. - Add, Delete or Change the Liquor License Type/No. issued by the Alcohol and Gaming Division of the Regulation and Licensing Department.
16. Public Regulation Commission No. – Add, Delete or Change the Public Regulation Commission No. issued by the Public Regulation Commission.
17. RLD Contractor's License No. – Add, Delete, or Change the License Number issued by the Construction Industries Division of the Regulation and Licensing Department.
18. Special Tax Registration information – Add or Delete an activity, which qualifies for Special Tax purposes. A Special Tax Registration form must be completed when adding an activity. Taxpayers selling, leasing, or transferring a liquor license should request a letter of no objection from the Taxation & Revenue Department.
19. Check this box if you are closing a business. Proprietorships may want to request a Letter of Good Standing from the Department to verify that there are no outstanding liabilities or non-filed reports for the business you are closing. Corporations dissolving or withdrawing from doing business in New Mexico should request a Corporate Certificate of No Tax Due and contact the Public Regulation Commission. Purchasers/Lessee's (Successor in Business) of a business, license, or permit may also request a Certificate of No Tax Due to ensure they are not liable for any taxes due the Department by the seller or lessor. A Request for Tax Clearance or Letter of Good Standing can be downloaded at www.tax.newmexico.gov/. For additional information, please contact one of the offices listed below.
20. You may update an owner's or partner's address, telephone number, or e-mail address. You may add, change, or delete Corporate Officers, Association Member, or Shareholders and their corresponding address, telephone number or e-mail address. If you are unsure if a new NM TRD ID# is required, please contact the Department at one of the offices listed below. Note: When ownership has changed, a new NM TRD ID# must be obtained.
21. The registration update should be signed by an Owner, Partner, Corporate Officer, Association Member, Shareholder, or authorized representative.

Return this form and all attachments to one of the offices listed below.

Taxation & Revenue Department
Manuel Lujan Sr. Building
1200 South St. Francis Dr.
PO Box 5374
Santa Fe, NM 87502-5374
(505) 827-0951

Taxation & Revenue Department
5301 Central NE
PO Box 8485
Albuquerque, NM 87198-8485
(505) 841-6200

Taxation & Revenue Department
2540 S. El Paseo, Bldg #2
PO Box 607
Las Cruces, NM 88004-0607
(575) 524-6225

Taxation & Revenue Department
400 N. Pennsylvania, Ste. 200
PO Box 1557
Roswell, NM 88202-1557
(575) 624-6065

STATE OF NEW MEXICO - TAXATION AND REVENUE DEPARTMENT

APPLICATION FOR REFUND

Who Must File this Form. This form may be used to apply for a refund of most tax, fees or surcharges paid to the New Mexico Taxation and Revenue Department. To obtain a refund, you are generally required to complete this form or submit a letter with substantially the same information. If your refund claim is the result of overstating the tax due on a previously filed income tax, estate tax or oil and gas tax return *and* you are filing an amended return, you do not need to attach an application for tax refund. A complete amended return is sufficient to support a valid claim for tax refund. Other exceptions to filing Form RPD-41071, *Application for Refund*, are listed in the instructions.

How to File this Form. A valid claim for refund requires all information requested on this form. You must enter the primary taxpayer's identification number required by the New Mexico form and indicated on the return or payment. "Basis for refund" means a brief statement of the facts and the law on which the claim is based. The basis for refund must explain why the overpayment was made. Do not merely enter the word "overpayment". Attach a letter of explanation if the space provided is insufficient. See *Other Required Attachments* in the instructions. This *Application for Refund* must be signed by the taxpayer or the taxpayer's authorized agent. An incomplete or inaccurate application may cause the Department to invalidate your refund claim and return the application to you without action.

To apply all or any part of your refund to another report period, liability or another tax or fee program, please state in detail the report period, liability or other tax or fee program to which you wish to apply the refund.

Taxpayer identification no. (CRS ID or SSN)	
Name	
Mailing address	
City, state, ZIP code	
Contact name, if applicable	Phone number

I hereby certify that the State of New Mexico was overpaid the sum of _____

dollars (\$) _____ in _____ taxes, for the period(s) _____ to _____

(type of tax)

Basis for refund: _____

Is an amended return submitted with this request?

Yes ☐ No ☐ Previously Mailed ☐ Not Required ☐

I declare that the information reported on this form and any attached supplements is true and correct.

Signature of taxpayer or agent _____ Title _____ Date _____

Type or print name _____ Phone _____

**Return this form and attachments to the Taxation and Revenue Department,
P.O. Box 630, Santa Fe, New Mexico 87504-0630.**

Request for Direct Deposit

If you are requesting a refund of tax, fees or surcharges paid to the New Mexico Taxation and Revenue Department for any of the programs listed below and would like your refund deposited directly into your bank account, complete the following information. Note: If the information below is incomplete or incorrect, your refund will be mailed.

Combined Report System Taxes (CRS), Personal Income Tax, Corporate Income and Franchise Tax, Oil and Gas Proceeds Withholding Tax, Enhanced 911 Surcharge, Telecommunication Relay Service Surcharge, Water Conservation Fee, and Workers' Compensation Fee.

1. Routing number: <table border="1" style="display: inline-table; width: 150px; height: 20px; vertical-align: middle;"></table>	3. Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
2. Account number: <table border="1" style="display: inline-table; width: 300px; height: 20px; vertical-align: middle;"></table>	

FOR DEPARTMENT USE ONLY

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

TAX PROGRAM	AMOUNT	
1.	\$	
2.		
3.		
Total interest to be refunded		
Total amount to be refunded		\$

Claim number

 Serial number

 Warrant number

Analysis of reason for overpayment: _____

Valid overpayment: ☐ YES ☐ NO ☐ Need additional information Credit amount \$ _____

Amended returns on file: ☐ YES ☐ NO ☐ N / A Credit key _____

Date requested _____

Documents supporting this refund are on file: I recommend refund: <hr/> Initiated by <hr/> Section supervisor Date <hr/> Bureau chief Date	<div style="text-align: center; border-bottom: 1px solid black; padding: 10px 0;"> GENERAL APPROVAL </div> <div style="text-align: center; padding: 10px 0;"> _____ Secretary or Delegate </div> <div style="text-align: center; border-top: 1px solid black; padding: 10px 0;"> IF REQUIRED </div> <div style="text-align: center; padding: 10px 0;"> _____ Attorney General's Office </div>
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STATE OF NEW MEXICO - TAXATION AND REVENUE DEPARTMENT

**APPLICATION FOR REFUND
INSTRUCTIONS**

- If you have any tax liability, the Taxation and Revenue Department may offset all or part of an allowed refund against such liability.
- 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 file a lawsuit in Santa Fe District Court. If the Department does not take action on your claim within 120 days of receiving your claim, you may either refile it if you are within the three-year statute of limitation, or you may file a protest within 90 days from the expiration of the 120 days after you filed the claim with the Department. If no action has been taken on the refund claim within 210 days, the Department is statutorily prohibited from acting on a refund claim if the three-year statute of limitation has passed. For more information on your remedies, please request FYI-402 from your local district tax office or view it on-line at www.tax.newmexico.gov.

Other Required Attachments:

Amended Returns: If your refund is the result of overstating the tax, fees or surcharges due on a previously filed return, you must attach a fully completed *amended* report for each period affected. See the Note under "Exceptions to Filing Form RPD-41071" below. Only one *Application for Refund* is required per claim regardless of the number of periods amended. See the appropriate forms for instructions on filing an amended return.

To claim a refund of gross receipts tax because you did not claim an allowable deduction, you must attach the following, if applicable: 1) a copy of the nontaxable transaction certificate (NTTC) executed by the buyer so we can verify that the NTTC was properly executed in a timely manner; or 2) a copy of any other documentation necessary to support the deduction (for example, a farmer or rancher statement).

To claim a refund of gross receipts tax paid because of an exemption that you did not claim, you must attach documentation necessary to support the exemption (for example, invoices, contracts, etc.).

To claim a refund of an overpayment due to an offset by the Department, please attach a copy of the offset notice.

If you have questions regarding the documents that should be filed with an *Application for Refund* or an amended return, contact the Department using the contact information on the original return or the local district office listed below.

Exceptions to Filing Form RPD-41071, *Application for Refund*. If claiming a refund under certain tax, fee or surcharge programs you must use the program specific application for refund form and follow certain procedures which are applicable to those programs. If you are requesting a refund of oil and gas taxes other than the oil and gas proceeds withholding tax, use Form RPD-41136, *Application for Tax Refund - Oil and Gas*. If you are requesting a refund of vehicle-related or driver-related taxes or fees, use Form MVD-10208, *Request for Refund*. If requesting a refund of Tobacco Products Tax, use Form RPD-41318, *Application for Tobacco Products Tax Refund*. If requesting a refund of a spoiled or damaged cigarette stamp, use Form RPD-41211, *Application for Refund of Cigarette Tax*. All forms can be found on the Department's web site at www.tax.newmexico.gov. Click on "Forms and Publications", then select the applicable tax program.

NOTE: If your refund claim is the result of overstating the tax due on a previously filed income tax, estate tax or oil and gas tax return *and* you are filing an amended return, you do not need to attach an application for refund. A complete amended return is sufficient to support a valid claim for refund. Be sure to submit all supporting forms, schedules, and backup as requested by the instructions when filing an amended return.

Important Changes Affecting Direct Deposit

A direct deposit of your refund may not be made to a bank account located at a financial institution outside the territorial jurisdiction of the United States. In order to comply with the new federal banking rules, anyone wishing to have your refund directly deposited into your account, you must answer an additional question when completing the Direct Deposit portion of your application for tax refund. If you do not answer the question, your refund will be mailed to you in the form of a paper check. If you answer the question incorrectly, your refund may be delayed, rejected or frozen by the National Automated Clearing House Association (NACHA) or the Office of Foreign Assets Control (OFAC). You will be asked whether the refund will go to, or through, an account located outside the territorial jurisdiction of the United States. You will be advised if the answer is "yes", you should not choose the Direct Deposit method of delivering your refund. Your options are to use a different bank account or to leave the Direct Deposit portion of the application blank and have a paper check mailed to the address on the taxpayer's records. A financial institution is located within the territorial jurisdiction of the United States if it is located within the United States; located on a United States military base, or located in American Samoa, Guam, the Northern Mariana Islands, Puerto Rico or the U.S. Virgin Islands.

Main switchboard (Santa Fe): (505) 827-0700

ALBUQUERQUE:

Taxation & Revenue Department
Bank of the West Building
5301 Central Ave., NE
P.O. Box 8485
Albuquerque, NM 87198-8485
Telephone: **(505) 841-6200**

FARMINGTON:

Taxation & Revenue Department
3501 E. Main Street, Suite N
P.O. Box 479
Farmington, NM 87499-0479
Telephone: **(505) 325-5049**

ROSWELL

Taxation & Revenue Department
400 North Pennsylvania, Suite 200
P.O. Box 1557
Roswell, NM 88202-1557
Telephone: **(575) 624-6065**

SANTA FE:

Taxation & Revenue Department
1200 South St. Francis Drive
P.O. Box 5374
Santa Fe, NM 87502-5374
Telephone: **(505) 827-0951**

LAS CRUCES:

Taxation & Revenue Department
2540 S. El Paseo, Bldg. # 2
P.O. Box 607
Las Cruces, NM 88004-0607
Telephone: **(575) 524-6225**

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New Mexico Taxation and Revenue Department
P.O. Box 5557
Santa Fe, New Mexico 87502-5557
www.tax.newmexico.gov/

INSTRUCTIONS FOR NONTAXABLE TRANSACTION CERTIFICATES

REQUIREMENTS: All New Mexico sellers/lessors who wish to execute NTTCs are required to: 1) register with the Taxation and Revenue Department, 2) complete the Application for Nontaxable Transaction Certificates, and 3) be in compliance with the department. Sellers/lessors are in compliance with the Department when: 1) all required returns have been filed; 2) they are not a delinquent taxpayer, and 3) their CRS business registration is complete.

CAUTION: 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) In addition, misuse of these certificates may result in loss of the privilege to execute NTTCs for up to one (1) year. (Section 7-9-43 NMSA 1978)

NTTC DESCRIPTIONS AND AUTHORIZED USES: See reverse for complete descriptions of NTTC types.

- Type 2: for tangibles for resale, lease or re-lease, or for purchase by manufacturer
- Type 5: for services for resale, for export, or for services performed on manufactured products
- Type 6: for construction contractor's purchase of construction materials and construction services
- Type 9: for purchase of tangible personal property by New Mexico or United States governments, 501(c)(3) organization, or credit unions
- Type 10: for purchase or lease of tangible personal property or services by a person who holds an interest in a qualified generating facility
- Type 15: for tangible personal property purchased by qualified federal contractors
- Type 16: for sales of property, services and leases to qualified film production companies, accredited foreign missions, and their accredited members
- 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

OPTION #1

NTTC-NET: The Department has developed NTTC-NET, a paperless system on the web, to expedite the processing of Nontaxable Transaction Certificates (NTTCs). The Department encourages all taxpayers to use NTTC-NET to apply for, execute, record, and request additional NTTCs online. If you know the seller's/lessor's CRS identification number to whom you wish to execute a NTTC, you may immediately execute the NTTC online. When the recipient's CRS identification number is known, there is no limit to executing NTTCs on NTTC-NET, but you may request up to five (5) NTTCs to be executed at a later date if the seller's/lessor's name and CRS identification number is not known. You must first record executed NTTC information before applying for additional NTTCs to be executed at a later date.

For instructions on how to use NTTC-NET, go to <http://www.tax.newmexico.gov/Online-Services/Pages/Non-Taxable-Transaction-Certificates.aspx>. The benefits of using NTTC-NET are: 1) NTTCs are issued immediately; 2) you can print the NTTCs to your local printer; 3) you do not have to contact the Department to process your order; 4) you can request or execute NTTCs twenty-four (24) hours a day, seven (7) days a week, and 5) you do not need to complete the applications below.

OPTION #2

IF YOU DO NOT HAVE ACCESS TO NTTC NET COMPLETE THE APPLICATION FORM BELOW:

HOW TO APPLY OR REORDER: If you do not yet have the name and CRS identification number of the vendor to whom you wish to execute the NTTC, complete the application below, providing all information requested. Mail the application to the New Mexico Taxation and Revenue Department, P.O. Box 5557, Santa Fe, New Mexico 87502-5557, 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. To record your executed NTTCs, submit the Nontaxable Transaction Certificate Report or record them online. **The Department will only issue a maximum of five (5) NTTCs to be executed at a later date.**

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: _____

NM CRS IDENTIFICATION NUMBER OF APPLICANT

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

☐ New Application

**CONTRACTORS LICENSE
NUMBER (if applicable)**

☐ Reorder

Type of NTTC

Quantity Requested: 5 combined maximum
(circle number)

Print Name: _____
Authorized Signature: _____

1	2	3	4	5
1	2	3	4	5

New Mexico Taxation and Revenue Department, PO Box 5557, Santa Fe, New Mexico 87502-5557

NTTC TYPE DESCRIPTIONS ¹

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 Subsection C of Section 7-9-53, 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 Subsection C of Section 7-9-53; 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)

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)

TYPE 6 certificates may be executed by a construction contractor to purchase:

- 1) 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) Enter your contractor's license number on the application or submit proof that such a number is not required.²
- 2) Construction services to be performed on a construction project that is

either subject to gross receipts tax upon completion or that takes place on Indian tribal territory. (7-9-52) Enter your contractor's license number on the application or submit proof that such a number is not required.²

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)
- 2) 501(c)(3) organizations. (7-9-60) These organizations register with the Taxation and Revenue Department 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)

TYPE 10 certificates may be executed by a person that holds an interest in a qualified generating facility for the purchase or lease of tangible personal property or services that are eligible generation plant costs. In addition to required reporting on the CRS-1 Form, sellers who accept this certificate for a qualified purchase must also report this deduction on form *RPD-41349 Advanced Energy Deduction*.

TYPE 15 certificates may be executed by qualified federal contractors on a contract-by-contract basis. A copy of the federal contract is required. The Taxation and Revenue Department may contact you for additional information.

TYPE 16 certificates may be executed by:

- 1) Qualified film production companies to purchase property, lease property or purchase services. A qualified production company must submit proof of registration with the New Mexico Film Division of the Economic Development Department. (7-9-86)
- 2) Accredited diplomats or missions for the purchase of property or services or the leasing of property. (7-9-89)

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.**

¹ Type 2, 5 and 6 certificates are also optional forms of documentation for other gross receipts tax deductions. For more information on the use of different types of NTTCs please see publication FYI-204: Nontaxable Transaction Certificates online at http://www.tax.newmexico.gov/SiteCollectionDocuments/Publications/FYI-Publications/FYI-204_NONTAXABLE%20TRANSACTION%20CERTIFICATES_NTTCs_%202008.pdf or request it from your local district tax office.

² Proof that a construction contractor's license is not required includes a detailed written statement explaining the circumstances that exclude the contractor from the jurisdiction or application of New Mexico statutes which provide for construction contractor's licensing and regulation of construction activity.