

**Application to be a Qualified Employer
for Allocation of Non-resident Employee Income
from Manufacturing Plants in New Mexico Within 20 Miles of
International Border [Section 7-2-11 NMSA 1978]**

Calendar Year 2014

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Purpose: Non-resident employees of a manufacturing plant located in New Mexico within 20 miles of the Mexican border may allocate income earned at the qualified manufacturing plant to the employees' states of residence. For each year the employer applies and is approved to be a qualified employer, the non-resident employee may elect to allocate to his or her state of residence the wages earned at the qualified manufacturing plant. The income that the non-resident may allocate to the state of residence is limited to the wages earned at the approved, qualified manufacturing plant. Other New Mexico source income must be allocated or apportioned to New Mexico. See publication FYI-360 for additional information.

How to file: To apply to be a qualified employer of a qualified manufacturing plant for calendar year 2014, you must submit this form to the New Mexico Taxation and Revenue Department for approval. Attach schedules used to calculate line items completed on page 2 of this application. Indicate the residency status of employees and the average hours worked per week for New Mexico residents. Once you have been approved, your non-resident employees may allocate the wages earned at the qualified manufacturing plant for tax year 2014 to their states of residency. You must apply annually for each calendar year for which you wish to qualify. Forms are specific for each calendar year.

If you have more than one location that may qualify, submit a form for each location. The information that we seek in this application is specific to the location listed below.

Mail form to: New Mexico Taxation and Revenue Department, P.O. Box 607, Las Cruces, NM 88004-0607. For assistance call (575) 528-6113.

Name of Business	New Mexico Business Tax Identification Number (NMBTIN)
Mailing Address	City/ State/ ZIP
Name of Contact	Phone Number
E-Mail Address	Fax Number

Enter the physical address of the manufacturing plant for which this application is submitted (one location per application).

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I CERTIFY THAT all of the following conditions have been met:
(If you do not meet all criteria below, you are not eligible to be a qualified manufacturing plant.)

Check the boxes that apply:

- The business is engaged in manufacturing as defined in Section 7-9-3(G) NMSA 1978. (See definition on page 2.)
- The manufacturing plant is in New Mexico within 20 miles of the Mexican border.
- The plant employs a minimum of five (5) full-time employees who are New Mexico residents.
- The business does not receive in-plant training funds through the New Mexico Economic Development Department under [Section 21-19-7 NMSA 1978].

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I FURTHER CERTIFY THAT the manufacturing plant identified above meets at least one of the following conditions:
Check the box that applies and complete all information within the block marked.

<input type="checkbox"/> (1) The manufacturing plant had no payroll in New Mexico during calendar year 2013.
<input type="checkbox"/> (2) The manufacturing plant had a payroll in New Mexico for part of 2013, but less than the entire calendar year of 2013, and the January 2014 monthly payroll includes payments to New Mexico residents employed at the site exceeds the highest monthly payroll for such residents in 2013. Provide the following information: <ul style="list-style-type: none"> a. Time period(s) during 2013 when the manufacturing plant had payroll in New Mexico. _____ b. Payroll payments to New Mexico residents in January 2014. \$ _____ c. The highest monthly payroll payments to New Mexico residents in 2013. \$ _____
<input type="checkbox"/> (3) The manufacturing plant had a payroll in New Mexico for the entire calendar year of 2013, and the January 2014 payroll payments to New Mexico residents exceed by at least 10% both the payroll for all employees in January 2001, and the payroll for New Mexico residents for January 2013. Provide the following information: <ul style="list-style-type: none"> a. Payroll payments to New Mexico residents in January 2013. \$ _____ b. Payroll payments to all employees in January 2001. \$ _____ c. Payroll payments to New Mexico residents in January 2013. \$ _____
<input type="checkbox"/> (4) The manufacturing plant had a payroll in New Mexico for the entire calendar year of 2013 but had no payroll in New Mexico in calendar year 2000, and the January 2014 payroll payments to New Mexico residents exceed by at least 10% the payroll for New Mexico residents in January 2013. Provide the following information: <ul style="list-style-type: none"> a. Payroll payments in New Mexico for all employees in 2013. \$ _____ b. Payroll payments to New Mexico residents in January 2014. \$ _____ c. Payroll payments to New Mexico residents in January 2013. \$ _____

NOTE: The New Mexico Taxation and Revenue Department is not precluded from performing other procedures to ensure that the information provided on this form is correct and accurate in every way.

“Manufacturing” defined. “Manufacturing” means combining or processing components or materials to increase their value for sale in the ordinary course of business. The definition explicitly excludes construction, farming, the processing of natural resources and hydrocarbons, and certain power generation facilities.

“Monthly Payroll” defined. “Monthly payroll” means the payroll payments paid to employees during a calendar month. See publication FYI 360 for a discussion of the cash and accrual methods for determining monthly payroll.

I declare I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete.		
Taxpayer Authorized Signature	Title	Date