

New Mexico Taxation and Revenue Department  
**Application for Refund of Tax  
Withheld From Pass-Through Entities**



**Who May Use this Form:** This form may be used to apply for a refund of withholding tax on the net income of a pass-through entity (PTE) reported on Form PTE, *New Mexico Information Return for Pass-Through Entities*, or an overpayment of tax withheld on Form PTW Detail Report, *For Annual Withholding of Net Income From a Pass-Through Entity Detail Report*, (RPD-41367) or Form FID-D, *PTW Detail Report For Fiduciary Income Tax Returns*. To obtain a refund of tax, this form must be completed and mailed to the Department at P.O. Box 25127, Santa Fe, New Mexico 87504-5127. For assistance, call (505) 827-0825 or toll free at (866) 809-2335.

<b>Pass-through entity's name</b>	<b>PTE's FEIN</b>	<b>Line 1. Total New Mexico net income</b>

<b>PTE's tax year.</b> (Enter the first and last day of the tax year.)	Beginning of tax year			Last day of tax year		
	MM	DD	CCYY	MM	DD	CCYY

Contact name	Phone number	E-mail address

I hereby certify that the State of New Mexico was overpaid the sum of \$  for withholding tax pursuant to the Oil and Gas and Pass-Through Entity Withholding Tax Act, for the tax year ending

**Basis for Refund**

Enter the reason for the overpayment. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Request for Direct Deposit**

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

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

Signature of taxpayer or agent \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Type or print name \_\_\_\_\_ Phone \_\_\_\_\_ E-mail address \_\_\_\_\_

## Application for Refund of Tax Withheld From Pass-Through Entities - Instructions -

**Who May Use this Form:** A pass-through entity (PTE) may use Form RPD-41373, *Application for Refund of Tax Withheld From Pass-Through Entities*, to request a refund of tax withheld from its net income according to the Oil and Gas Proceeds and Pass-Through Entity Withholding Tax Act. If tax was withheld from the net income received from another PTE, **or** tax was withheld from oil and gas proceeds received, the PTE may request a refund or pass the tax withheld to its owners. A refund can be obtained by attaching Form RPD-41373 to the PTE return, *New Mexico Information Return for Pass-Through Entities*.

If requesting a refund from withholding tax paid by the PTE, attach Form RPD-41373 to the PTE's Form PTW Detail Report, *For Annual Withholding of Net Income From a Pass-Through Entity Detail Report*, (RPD-41367) or Form FID-D, *PTW Detail Report For Fiduciary Income Tax Returns*.

**IMPORTANT:** To validate the claim for refund on Form PTW Detail Report or Form FID-D, the Department may require both the appropriate income tax return and the PTW Detail Report to be filed. The Department compares the information provided on both forms to verify that the claim for refund is valid.

**Specific Instructions for Claiming a Refund on the PTE Return.** If you have received a 1099-Misc, Form RPD-41359, *Annual Statement of Pass-Through Entity Withholding*, or Form RPD-41285, *Annual Statement of Withholding of Oil and Gas Proceeds*, showing income tax withheld on the net income of the pass-through entity or withholding on New Mexico oil and gas proceeds received, and you wish to obtain a refund of the tax withheld, then you must submit a completed Form RPD-41373, *Application for Refund of Tax Withheld From Pass-Through Entities*, to the Department and enter the refund amount on the PTE return. The forms 1099-Misc, RPD-41359, or RPD-41285 must be issued to the PTE.

When requesting a refund on a PTE return, enter the amount of refund claimed on the PTE form and attach a completed RPD-41373 to the PTE return.

**Specific Instructions for Claiming a Refund on Form PTW Detail Report or FID-D.** If you have overpaid the tax to be withheld from the owner's allocable net income of a PTE on **on Form PTW Detail Report or FID-D**, or on PTW-EXT, *Annual Withholding of Net Income From a Pass-Through Entity Detail Report Extension Payment Voucher*, you must submit a completed Form RPD-41373, *Application for Refund of Tax*

*Withheld From Pass-Through Entities*, to the Department.

On Form RPD-41373, under **Basis for Refund**, indicate the reason for overpayment.

When requesting a refund, submit the completed Form RPD-41373 attached to the PTW Detail Report or FID-D.

**Completing this Form:** A valid claim for refund requires all information requested on this form. "Basis for Refund" means a brief statement of the facts on which the claim is based, and 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. The application for refund must be signed by the PTE's owner or the PTE's authorized representative.

**Request for Direct Deposit:** The refund of tax may be deposited directly into your bank account by completing all information within the *Direct Deposit* section of this form. If the information is incomplete or incorrect, your refund will be mailed.

**Important:** *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 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.*