

**Agreement of Confidentiality  
Between  
The New Mexico Taxation and Revenue Department  
And**

THIS Agreement of Confidentiality (“Agreement”) is made by and between the State of New Mexico Taxation and Revenue Department (the “Department”), and \_\_\_\_\_ (“Inspecting Party”), collectively referred to as the “Parties”.

WHEREAS, pursuant to the NMSA 1978, § 7-1-8.9(A), officials or employees of a municipality or county are permitted to inspect certain records of the Department,

NOW THEREFORE it is mutually agreed between the Parties:

1. This Agreement is the written agreement required to be entered into by the Parties prior to the disclosure of any Departmental records to Inspecting Party in accordance with NMSA 1978, § 7-1-8.9(A) (the “Records”).
2. Disclosure of Records to any official, employee or agent of the Inspecting Party shall be made only pursuant to a written request by the Inspecting Party, stating the name and position of the official, employee or agent. An official, employee or agent so designated shall be an Authorized Inspector for purposes of this Agreement. A sample written request is attached hereto as Attachment A.
3. If an Authorized Inspector ceases or will cease to be an official, employee or agent of the Inspecting Party, the Inspecting Party shall notify the Department of this fact in writing, and shall clearly state the date on which such person will cease or has ceased to be an official, employee or agent of the Inspecting Party. In case of an Authorized Inspector who has already ceased to be an official, employee or agent of the Inspecting Party, the Inspecting Party shall notify the Department immediately of such cessation, by phone, fax, email or another method of communication calculated to provide immediate notification, in addition to the written notification. Failure to so notify the Department voids this agreement. The Inspecting Party explicitly agrees that any violations of New Mexico law resulting from failure to so notify the Department shall be the sole responsibility of the Inspecting Party and its officials, employees or agents. The Department reserves the right to deny providing any Records to any person if the Department believes such person is not, or is no longer, an Authorized Inspector.
4. Inspecting Party, and any of its Authorized Inspectors, shall inspect any Records provided by the Department only for purposes of reviewing the basis for any increase or decrease to a distribution or transfer made pursuant to NMSA, § 1978 7-1-6.15 to the Inspecting Party.
5. Prior to the provision of any Records by the Department, each Authorized Inspector shall complete appropriate training as requested by the Department. At a minimum, each Authorized Inspector shall complete training on protecting confidential information specified by the Department on a yearly basis.

6. Records may be provided pursuant to this Agreement, at the Department's option, either by delivering Records to the Inspecting Party or by requesting that any Authorized Inspector inspect the Records at a location designated by the Department. Each Authorized Inspector shall at all times ensure that any Records provided are protected from being revealed to any unauthorized party. Department reserves the right to decide the method and format in which Records are provided. Depending on the method of providing the Records, the Department reserves the right to require additional security procedures, not specifically listed in this Agreement, to be followed by the Inspecting Party and each Authorized Inspector. At a minimum, such additional security procedures may limit an Authorized Inspector's use of cellular phones or any other devices capable of making copies, images or any other recordings in any form.
7. The Inspecting Party and each Authorized Inspector explicitly agrees that the Records provided by the Department under this Agreement are provided for a limited purpose stated in Paragraph 5 of this Agreement, and only for a sufficient time to complete such purpose. Pursuant to NMSA 1978, § 7-1-8(B)(4) the Inspecting Party, and each Authorized Inspector, agrees to either return or destroy, at the Department's option, any Records in their possession or control as soon as the purpose for which such Records were provided is accomplished. The Inspecting Party, and each Authorized Inspector, further agrees to make no copies, in any form or format, of any Records provided under this Agreement, without permission of the Department, and to either return or destroy any such copies in the same manner as if they were the original Records. Any copies made by the Inspecting Party or any Authorized Inspector are subject to the same confidentiality protections as the original Records. Upon completion of inspection, every Authorized Inspector shall, within forty-five (45) days of completion of inspection, sign and deliver to the Department a certificate ("Certificate"), a sample of which is attached hereto as Attachment B. Failure to sign and deliver the Certificate shall constitute a breach of the Agreement.
8. The Inspecting Party, and any of its Authorized Inspectors, explicitly agree to be bound at all times by the provisions of NMSA 1978, § 7-1-8 and 7-1-76, relating to confidentiality of Records and penalties for breach. Both Parties agree that making Records available for inspection under this Agreement does not waive any confidentiality protections except as specifically provided herein. Both Parties agree that confidentiality requirements pertaining to any Records provided shall survive the term of this Agreement.
9. No Inspecting Party or Authorized Inspector may disclose any information obtained as a result of inspection of Records provided under this Agreement, except as specifically provided herein or as provided by applicable law. An Inspecting Party or Authorized Inspector may only disclose such information to another Authorized Inspector, to an employee of the Department, or to a court in a proceeding involving a disputed distribution, to which both the Inspecting Party and the Department are parties.
10. This Agreement creates no obligation on the Department to create new Records, or to modify existing Records in any way. This Agreement creates no obligation on the Department to pay for the costs of providing Records for inspection or of administering this Agreement. Pursuant to NMSA 1978, § 7-1-8(C)(4), Inspecting Party explicitly agrees to reimburse the Department for any costs incurred by the Department in providing Records for inspection and in administering this Agreement. Inspecting Party explicitly agrees to reimburse the Department for (i) any monetary damages resulting from unauthorized disclosure of Records by the Inspecting Party or any of its employees, officers, or agents, and (ii) reasonable legal fees

associated with obtaining any relief related to, and/or monetary damages resulting from, such unauthorized disclosure.

11. Inspecting Party agrees that the Department will suffer irreparable harm if the Inspecting Party fails to comply with any of its obligations set forth herein, and further agrees that monetary damages will be inadequate to compensate the Department for any such breach. Accordingly, Inspecting Party agrees that the Department, upon breach by Inspecting Party, and in addition to any other remedies available at law or in equity, shall be entitled to refuse to provide any Records to the Inspecting Party for a period of one (1) year from date of breach, notwithstanding the Inspecting Party's statutory rights to inspect the Records.
12. The Inspecting Party acknowledges that the Department may notify any taxpayer, or any other person, whose information is contained in the Records disclosed to the Inspecting Party, of the fact of such disclosure. **The Inspecting Party acknowledges that nothing in this agreement, or in any law, permits it to contact any taxpayer regarding any matter related to any Records provided under this Agreement. If the Inspecting Party attempts to contact any taxpayer regarding any matter related to any Records provided under this Agreement, this will constitute a breach of the Agreement.**
13. This Agreement confers no rights upon any third party, unless that party is an agent of the Inspecting Party and the Inspecting Party designates such party as an Authorized Inspector.
14. If any provision of this Agreement is held void or invalid, the remaining provisions shall nevertheless be valid, effective and binding.
15. This Agreement may only be modified in writing.
16. This Agreement shall become effective as of the date of the last signature required and shall remain effective until either party gives notice that it intends to terminate the Agreement or one year after the signing of the agreement, whichever comes first.

**Municipality/County**\_\_\_\_\_

Signature\_\_\_\_\_

Name\_\_\_\_\_

Title\_\_\_\_\_

Date\_\_\_\_\_

**NEW MEXICO TAXATION AND REVENUE DEPARTMENT**

Signature\_\_\_\_\_

Name\_\_\_\_\_

Title\_\_\_\_\_

Date\_\_\_\_\_

ATTACHMENT A

STATE OF NEW MEXICO  
TAXATION AND REVENUE DEPARTMENT  
REQUEST FOR RECORDS PURSUANT TO  
NMSA, § 1978 7-1-8.9(A)

New Mexico Taxation and Revenue Department  
Compliance Bureau  
P. O. Box 8575  
Albuquerque, New Mexico 87198-8575

To Whom It May Concern:

In accordance with NMSA 1978, § 7-1-8.9(A), the **municipality or county of Municipality or County** hereby requests that records of the New Mexico Taxation and Revenue Department for the period of **Date Range** be provided for inspection pursuant to:

7-1-8.9(A)(1) Report 455

Or

7-1-8.9(A)(3) Pertaining to an increase or decrease to a distribution

Municipality or County Location Code(s):

**Location Code 1**, **Location Code 2**, **Location Code 3**, **Location Code 4**

Signature of Authorized Representative: \_\_\_\_\_

Title (Mayor, County Commissioner, City or County Clerk or Manager or Other Authorized Representative) \_\_\_\_\_

Date \_\_\_\_\_

Except as provided in NMSA 1978, § 7-1-8.9, the information provided pursuant to this request cannot be disclosed to anyone else by any recipient. The unauthorized release of taxpayer information to anyone may subject you to a fine of \$1,000 and/or 1 year imprisonment pursuant to NMSA 1978, § 7-1-76.

STATE OF NEW MEXICO  
TAXATION AND REVENUE DEPARTMENT  
REQUEST FOR RECORDS PURSUANT TO  
NMSA 1978, § 7-1-8.9(A)

LIST OF AUTHORIZED PERSONNEL

The following is a list of municipal/county officials, employees and/or agents authorized to request and receive taxpayer information from the Taxation and Revenue Department as provided in NMSA 1978, § 7-1-8.9(A). Each official, employee and/or agent, by signing this form, explicitly agrees to abide by all provisions of the Agreement of Confidentiality, dated **Date**, entered into between the New Mexico Taxation and Revenue Department and **Authorized Representative**. Each official, employee and/or agent explicitly agrees to be bound at all times by the provisions of NMSA 1978, § 7-1-8 and 7-1-76, relating to confidentiality of Records and penalties for breach. Each official, employee and/or agent explicitly agrees to be subject to jurisdiction of the courts of New Mexico in any proceeding involving any breach under the Agreement of Confidentiality.

Municipal/County officials, employees and/or agents authorized to request and receive the requested information who have completed the required Confidentiality Training and have signed the Agreement of Confidentiality:

(1):  
Name: \_\_\_\_\_ Title: \_\_\_\_\_

Email Address: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

(2):  
Name: \_\_\_\_\_ Title: \_\_\_\_\_

Email Address: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

(3):  
Name: \_\_\_\_\_ Title: \_\_\_\_\_

Email Address: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Please return this Request for Records pursuant to NMSA 1978, § 7-1-8.9(A) authorization form to:

NM Taxation and Revenue Department  
Tax Policy Office  
P.O. Box 630  
Santa Fe, NM 87504-0630

ATTACHMENT B  
**CERTIFICATE OF COMPLETION OF INSPECTION**

I, \_\_\_\_\_, state as follows:

1. I hereby certify that I have read, understood and complied with all provisions of that certain Agreement of Confidentiality, dated \_\_\_\_\_, between the New Mexico Taxation and Revenue Department and \_\_\_\_\_ (the "Agreement").
2. I hereby certify that, pursuant to the Agreement, I inspected Records for the time period of \_\_\_\_\_.
3. I hereby certify that at all times while inspecting, possessing or controlling any Records I have been, an Authorized Inspector under the Agreement.
4. I hereby certify that I have either returned or destroyed any Records provided to me under the Agreement.
5. I hereby certify that I have made no copies of any Records or any other documents except as permitted under the Agreement, that I have either returned or destroyed all such copies, and that at all times I protected the confidentiality of such copies as though they were original Records.
6. I hereby certify that I am aware that any misconduct on my part, including any misstatement in this Certificate, may subject me to penalty under law including but not limited to the penalties delineated in NMSA 1978, § 7-1-76.

Signature \_\_\_\_\_

Name \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_