

**Susana Martinez**  
Governor

**John Monforte**  
Acting Cabinet Secretary

**DIVISIONS**

**Office of the Secretary**  
(505) 827-0341  
**Administrative Services**  
(505) 827-0369  
**Audit and Compliance**  
(505) 827-2727  
**Motor Vehicle**  
(505) 827-2296  
**Property Tax**  
(505) 827-0870  
**Revenue Processing**  
(505) 827-0800  
**Tax Fraud Investigation**  
(505) 841-5578

RE: Cigarette Taxes now required to be filed online

Dear Taxpayer,

Beginning March 1, 2018, all entities on which Cigarette Tax is imposed for distribution in New Mexico per Section 7-12-3 NMSA 1978, will be required to file electronically using the Taxation and Revenue Department's Taxpayer Access Point (TAP) system. As of September 15, 2017, the Department added Cigarette Distributor's Monthly Report and schedules, Non-Participating Manufacturer Brand Cigarettes Distributed or Sold, and Cigarette Sales (Tax-Paid) in New Mexico Counties & Municipalities reports to TAP.

We believe online filing will allow the Department to process your monthly reports and associated schedules with greater efficiency. The TAP system is a secure and easy to use. Further, the Revenue Processing Division's Cigarette Tax team stands ready to assist you in establishing a TAP account, if necessary. The TAP website address is <https://tap.state.nm.us>.

Mandatory online filing will replace the following forms:

- RPD-41183, Report of Cigarette Sales in NM Cigarette Stamps
- RPD-41188, Non-Participating Manufacturer Brand Cigarettes Distributed or Sold
- RPD-41311, Cigarette Manufacturer's Monthly Report
- RPD-41315, Cigarette Distributor's Monthly Report Schedules A, B, and C

Thank you for your cooperation and we look forward to assisting you. Please call our direct line 505-827-0725, if you require assistance.