

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

July through December 2018

MAIL TO:

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 - Application for Nontaxable Transaction Certificates.
 - Overview of Gross Receipts and Compensating Tax

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, 2018

The gross receipts tax rates will increase for the following locations:

Albuquerque (Bernalillo County), Lower Petroglyphs TID District (Bernalillo County), Winrock Town Center TID District 1 (Bernalillo County), Winrock Town Center TID District 2 (Bernalillo County), Cimarron (Colfax County), Jal (Lea County), and Corrales (Sandoval County).

SEPARATE REPORTING REQUIREMENTS FOR SPECIFIC DEDUCTIONS

Please note that there are specific deductions that require separate reporting. Make sure to look at the instructions for Column B and Column C. All of these deductions should be reported on separate lines as specified in the directions of this filer's kit.

2018 LEGISLATIVE SESSION

The New Mexico Legislature met in a regular session and passed many pieces of legislation affecting the Taxation and Revenue Department that were then signed into law by Governor Martinez. Major changes include allowing alternative evidence instead of nontaxable transaction certificates for many deductions, a small business Saturday gross receipts tax holiday, and a requirement for electronic annual submission of withholding statements by employers.

For more information on all of the new laws from the 2018 legislative session that affect taxpayers and the Taxation and Revenue Department, please see bulletin B-100.31: 2018 Legislative Summary. This bulletin, along with other bulletins, brochures and longer FYI publications, are available in the Forms & Publications section on our website, www.tax.newmexico.gov.

BUSINESS TAXES WORKSHOPS

The Taxation and Revenue Department offers workshops on certain topics at the district offices throughout the state. Further information and upcoming workshops can be located on our website: <http://www.tax.newmexico.gov/Businesses/workshops.aspx>. You can register online at <http://www.tax.newmexico.gov/Businesses/workshop-registration.aspx#/CalendarContent>.

| MONTHLY FILING STATUS | | | NOTES: 1.) 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. 2.) No Penalty will be imposed for reporting and paying early; however, you cannot file online until after the period you are filing for ends. Example: For the filing period beginning January 1st ending January 31st your return can not be filed online until February 1st. 3.) The tax period should be monthly, quarterly or semiannually, according to the filing frequency listed on your Registration Certificate. 4.) Each CRS-1 Form is due on or before the 25th of the month following the end of the tax period that is being reported. |
|---------------------------|---|----------------------------|--|
| PERIOD BEGINS | PERIOD ENDS | DUE DATE | |
| January 1 st | January 31 st | February 25 th | |
| February 1 st | February 28 th or 29 th | March 25 th | |
| March 1 st | March 31 st | April 25 th | |
| April 1 st | April 30 th | May 25 th | |
| May 1 st | May 31 st | June 25 th | |
| June 1 st | June 30 th | July 25 th | |
| July 1 st | July 31 st | August 25 th | |
| August 1 st | August 31 st | September 25 th | |
| September 1 st | September 30 th | October 25 th | |
| October 1 st | October 31 st | November 25 th | |
| November 1 st | November 30 th | December 25 th | |
| December 1 st | December 31 st | January 25 th | |
| QUARTERLY FILING STATUS | | | |
| PERIOD BEGINS | PERIOD ENDS | DUE DATE | |
| January 1 st | March 31 st | April 25 th | |
| April 1 st | June 30 th | July 25 th | |
| July 1 st | September 30 th | October 25 th | |
| October 1 st | December 31 st | January 25 th | |
| SEMI-ANNUAL FILING STATUS | | | |
| PERIOD BEGINS | PERIOD ENDS | DUE DATE | |
| January 1 st | June 30 th | July 25 th | |
| July 1 st | December 31 st | January 25 th | |

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 July 1, 2018 through December 31, 2018

| Municipality or County | Location Code | Rate |
|---|---------------|---------|
| BERNALILLO | | |
| Albuquerque* | 02-100 | 7.8750% |
| Edgewood (Bernalillo) | 02-334 | 7.8750% |
| AISD Property/Nineteen Pueblos of NM (1) ^{a,c} | 02-905 | 7.8750% |
| AISD Property/Nineteen Pueblos of NM (2) ^{a,c} | 02-906 | 7.8750% |
| Laguna Pueblo (2) | 02-952 | 6.4375% |
| Los Ranchos de Albuquerque | 02-200 | 7.4375% |
| Lower Petroglyphs TID District* | 02-420 | 7.8750% |
| Mesa Del Sol TID District 1* | 02-606 | 7.8750% |
| Rio Rancho (Bernalillo) | 02-647 | 8.0000% |
| Sandia Pueblo (1) | 02-901 | 6.4375% |
| Sandia Pueblo (2) | 02-902 | 6.4375% |
| State Fairgrounds | 02-555 | 6.4375% |
| Santolina TID District 1 | 02-621 | 6.4375% |
| Santolina TID District 2 | 02-622 | 6.4375% |
| Santolina TID District 3 | 02-623 | 6.4375% |
| Santolina TID District 4 | 02-624 | 6.4375% |
| Santolina TID District 5 | 02-625 | 6.4375% |
| Santolina TID District 6 | 02-626 | 6.4375% |
| Santolina TID District 7 | 02-627 | 6.4375% |
| Santolina TID District 8 | 02-628 | 6.4375% |
| Santolina TID District 9 | 02-629 | 6.4375% |
| Santolina TID District 10 | 02-630 | 6.4375% |
| Santolina TID District 11 | 02-631 | 6.4375% |
| Santolina TID District 12 | 02-632 | 6.4375% |
| Santolina TID District 13 | 02-633 | 6.4375% |
| Santolina TID District 14 | 02-634 | 6.4375% |
| Santolina TID District 15 | 02-635 | 6.4375% |
| Santolina TID District 16 | 02-636 | 6.4375% |
| Santolina TID District 17 | 02-637 | 6.4375% |
| Santolina TID District 18 | 02-638 | 6.4375% |
| Santolina TID District 19 | 02-639 | 6.4375% |
| Santolina TID District 20 | 02-640 | 6.4375% |
| Upper Petroglyphs TID District 1 | 02-607 | 6.4375% |
| Upper Petroglyphs TID District 2 | 02-608 | 6.4375% |
| Upper Petroglyphs TID District 3 | 02-609 | 6.4375% |
| Upper Petroglyphs TID District 4 | 02-610 | 6.4375% |
| Upper Petroglyphs TID District 5 | 02-611 | 6.4375% |
| Upper Petroglyphs TID District 6 | 02-612 | 6.4375% |
| Upper Petroglyphs TID District 7 | 02-613 | 6.4375% |
| Upper Petroglyphs TID District 8 | 02-614 | 6.4375% |
| Upper Petroglyphs TID District 9 | 02-615 | 6.4375% |
| Village of Tijeras | 02-318 | 7.8750% |
| Winrock Town Center TID District 1* | 02-035 | 7.8750% |
| Winrock Town Center TID District 2* | 02-036 | 7.8750% |
| Remainder of County | 02-002 | 6.4375% |
| CATRON | | |
| Pueblo of Acoma (1) | 28-923 | 5.6875% |
| Pueblo of Acoma (2) | 28-924 | 5.6875% |
| Reserve | 28-130 | 7.3750% |
| Remainder of County | 28-028 | 5.6875% |
| CHAVES | | |
| Dexter | 04-201 | 7.3958% |
| Hagerman | 04-300 | 7.5833% |
| Lake Arthur | 04-400 | 6.8958% |
| Roswell | 04-101 | 7.8333% |
| Remainder of County | 04-004 | 6.5208% |
| CIBOLA | | |
| Grants | 33-227 | 8.1250% |
| Milan | 33-131 | 7.7500% |
| Laguna Pueblo (2) | 33-902 | 6.8125% |
| Pueblo of Acoma (1) | 33-909 | 6.8125% |
| Pueblo of Acoma (2) | 33-910 | 6.8125% |
| Pueblo of Zuni (1) | 33-911 | 6.8125% |
| Pueblo of Zuni (2) | 33-912 | 6.8125% |
| Remainder of County | 33-033 | 6.8125% |
| COLFAX | | |
| Angel Fire | 09-600 | 7.7708% |
| Cimarron* | 09-401 | 8.1458% |
| Eagle Nest | 09-509 | 7.5208% |
| Maxwell | 09-202 | 6.4583% |
| Raton | 09-102 | 8.5208% |
| Springer | 09-301 | 7.7708% |
| Remainder of County | 09-009 | 6.0833% |
| CURRY | | |
| Clovis | 05-103 | 8.1875% |
| Clovis Airport | 05-154 | 6.1250% |
| Grady | 05-203 | 6.9375% |
| Melrose | 05-402 | 7.7500% |
| Texico | 05-302 | 7.5625% |
| Remainder of County | 05-005 | 6.1250% |

| Municipality or County | Location Code | Rate |
|--|---------------|---------|
| DE BACA | | |
| Fort Sumner | 27-104 | 8.0000% |
| Remainder of County | 27-027 | 6.6875% |
| DONA ANA | | |
| Anthony | 07-507 | 7.7500% |
| Downtown TIDD - Las Cruces | 07-132 | 8.3125% |
| Hatch | 07-204 | 7.8125% |
| Las Cruces | 07-105 | 8.3125% |
| Mesilla | 07-303 | 8.1875% |
| Sunland Park | 07-416 | 8.4375% |
| Remainder of County | 07-007 | 6.7500% |
| EDDY | | |
| Artesia | 03-205 | 7.8958% |
| Carlsbad | 03-106 | 7.6458% |
| Hope | 03-304 | 6.8333% |
| Loving | 03-403 | 7.0208% |
| Remainder of County | 03-003 | 5.9583% |
| GRANT | | |
| Bayard | 08-206 | 7.6250% |
| Hurley | 08-404 | 7.6250% |
| Santa Clara | 08-305 | 7.6250% |
| Silver City | 08-107 | 8.0000% |
| Remainder of County | 08-008 | 6.5625% |
| GUADALUPE | | |
| Santa Rosa | 24-108 | 8.0000% |
| Vaughn | 24-207 | 8.2500% |
| Remainder of County | 24-024 | 6.4375% |
| HARDING | | |
| Mosquero (Harding) | 31-208 | 6.9375% |
| Roy | 31-109 | 7.3125% |
| Remainder of County | 31-031 | 6.1250% |
| HIDALGO | | |
| Lordsburg | 23-110 | 7.7500% |
| Virden | 23-209 | 6.6875% |
| Remainder of County | 23-023 | 6.1875% |
| LEA | | |
| Eunice | 06-210 | 7.3125% |
| Hobbs | 06-111 | 6.8125% |
| Jal* | 06-306 | 7.4375% |
| Lovington | 06-405 | 7.2500% |
| Lovington Industrial Park | 06-158 | 5.5000% |
| Tatum | 06-500 | 6.8125% |
| Remainder of County | 06-006 | 5.5000% |
| LINCOLN | | |
| Bonito Lake - Alamogordo ^d | 26-508 | 5.5000% |
| Capitan | 26-211 | 6.8125% |
| Carrizozo | 26-307 | 7.0000% |
| Corona | 26-406 | 6.9375% |
| Ruidoso | 26-112 | 8.4375% |
| Ruidoso Downs | 26-501 | 7.4375% |
| Remainder of County | 26-026 | 5.5000% |
| LOS ALAMOS | | |
| City and County | 32-032 | 7.3125% |
| LUNA | | |
| Columbus | 19-212 | 7.9375% |
| Deming | 19-113 | 8.2500% |
| Remainder of County | 19-019 | 6.8750% |
| McKINLEY | | |
| Gallup | 13-114 | 8.3125% |
| Pueblo of Zuni (1) | 13-901 | 6.7500% |
| Pueblo of Zuni (2) | 13-902 | 6.7500% |
| Remainder of County | 13-013 | 6.7500% |
| MORA | | |
| Wagon Mound | 30-115 | 7.6875% |
| Remainder of County | 30-030 | 6.6875% |
| OTERO | | |
| Alamogordo | 15-116 | 8.0000% |
| Alamogordo Land ^d | 15-322 | 6.3125% |
| Cloudcroft | 15-213 | 7.7500% |
| Tularosa | 15-308 | 7.7500% |
| Remainder of County | 15-015 | 6.3125% |
| QUAY | | |
| House | 10-407 | 8.0000% |
| Logan | 10-309 | 8.3750% |
| San Jon | 10-214 | 8.3750% |
| Tucumanari | 10-117 | 8.3750% |
| Remainder of County | 10-010 | 6.6875% |
| <p>STATE GROSS RECEIPTS TAX RATE = 5.125%</p> <p>COMPENSATING TAX RATE ON PROPERTY = 5.125%</p> <p>COMPENSATING TAX RATE ON SERVICES = 5.00%</p> | | |

GROSS RECEIPTS TAX RATE SCHEDULE

Effective July 1, 2018 through December 31, 2018

| Municipality or County | Location Code | Rate |
|--|---------------|---------|
| RIO ARRIBA | | |
| Chama | 17-118 | 8.5625% |
| Espanola (Rio Arriba) | 17-215 | 8.9375% |
| Espanola/Ohkay Owingeh Pueblo (1) ^a | 17-943 | 8.9375% |
| Espanola/Ohkay Owingeh Pueblo (2) ^a | 17-944 | 8.9375% |
| Espanola/Santa Clara Grant (1) ^a | 17-903 | 8.9375% |
| Espanola/Santa Clara Grant (2) ^a | 17-904 | 8.9375% |
| Jicarilla Apache Nation (1) | 17-931 | 6.8750% |
| Jicarilla Apache Nation (2) | 17-932 | 6.8750% |
| Ohkay Owingeh Pueblo (1) | 17-941 | 6.8750% |
| Ohkay Owingeh Pueblo (2) | 17-942 | 6.8750% |
| Pueblo de San Ildefonso (1) | 17-975 | 6.8750% |
| Pueblo de San Ildefonso (2) | 17-976 | 6.8750% |
| Santa Clara Pueblo (1) | 17-901 | 6.8750% |
| Santa Clara Pueblo (2) | 17-902 | 6.8750% |
| Remainder of County | 17-017 | 6.8750% |
| ROOSEVELT | | |
| Causey | 11-408 | 7.1250% |
| Dora | 11-310 | 7.3750% |
| Elida | 11-216 | 8.0000% |
| Floyd | 11-502 | 7.1250% |
| Portales | 11-119 | 8.1875% |
| Remainder of County | 11-011 | 6.6250% |
| SANDOVAL | | |
| Bernalillo (City) | 29-120 | 7.0625% |
| Corrales* | 29-504 | 7.6875% |
| Cuba | 29-311 | 8.1875% |
| Edgewood (Sandoval) | 29-335 | 7.0625% |
| Jemez Springs | 29-217 | 7.3125% |
| Jicarilla Apache Nation (1) | 29-931 | 6.2500% |
| Jicarilla Apache Nation (2) | 29-932 | 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% |
| Pueblo de San Ildefonso (1) | 29-975 | 6.2500% |
| Pueblo de San Ildefonso (2) | 29-976 | 6.2500% |
| 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% |
| Stonegate Communities TIDD | 29-038 | 7.4375% |
| Kewa Pueblo (1) | 29-973 | 6.2500% |
| Kewa Pueblo (2) | 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 | 8.0000% |
| Bloomfield | 16-312 | 8.1875% |
| Farrington | 16-121 | 7.6250% |
| Kirtland | 16-323 | 6.6250% |
| Valley Water and Sanitation District | 16-321 | 6.8125% |
| Valley Water and Sanitation District (Town of Kirtland) ^b | 16-322 | 6.8750% |
| Remainder of County | 16-016 | 6.5625% |
| SAN MIGUEL | | |
| Las Vegas | 12-122 | 8.3958% |
| Mosquero (San Miguel) | 12-418 | 7.3958% |
| Pecos | 12-313 | 7.7708% |
| Remainder of County | 12-012 | 6.8333% |

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 Property owned by the 19 Pueblos of NM.

^d Land owned by Alamoordo outside Alamoordo boundaries.

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

NOTE: See the listing of Special Location Codes used to report certain gross receipts tax deductions in the CRS-1 Form Instructions located in the current CRS-1 Filer's Kit at www.taxnewmexico.gov/forms-publications.aspx.

| Municipality or County | Location Code | Rate |
|--|---------------|---------|
| SANTA FE | | |
| Edgewood (Santa Fe) | 01-320 | 8.1875% |
| Espanola (Santa Fe) | 01-226 | 9.0625% |
| Espanola/Santa Clara Grant (1) ^a | 01-903 | 9.0625% |
| Espanola/Santa Clara Grant (2) ^a | 01-904 | 9.0625% |
| Kewa Pueblo (1) | 01-973 | 7.1250% |
| Kewa Pueblo (2) | 01-974 | 7.1250% |
| Nambe Pueblo (1) | 01-951 | 7.1250% |
| Nambe Pueblo (2) | 01-952 | 7.1250% |
| Pojoaque Pueblo (2) | 01-962 | 7.1250% |
| Pueblo de Cochiti (1) | 01-971 | 7.1250% |
| Pueblo de Cochiti (2) | 01-972 | 7.1250% |
| Pueblo de San Ildefonso (1) | 01-975 | 7.1250% |
| Pueblo de San Ildefonso (2) | 01-976 | 7.1250% |
| Santa Clara Pueblo (1) | 01-901 | 7.1250% |
| Santa Clara Pueblo (2) | 01-902 | 7.1250% |
| Santa Fe (city) | 01-123 | 8.4375% |
| Santa Fe Indian School/Nineteen Pueblos of NM(1) ^{a,c} | 01-907 | 8.4375% |
| Santa Fe Indian School/Nineteen Pueblos of NM(2) ^{a,c} | 01-908 | 8.4375% |
| Pueblo of Tesuque (1) | 01-953 | 7.1250% |
| Pueblo of Tesuque (2) | 01-954 | 7.1250% |
| Remainder of County | 01-001 | 7.1250% |
| SIERRA | | |
| Elephant Butte | 21-319 | 8.1875% |
| Truth or Consequences | 21-124 | 8.5000% |
| Truth or Consequences Airport | 21-164 | 6.9375% |
| Williamsburg | 21-220 | 8.1875% |
| Remainder of County | 21-021 | 6.9375% |
| SOCORRO | | |
| Magdalena | 25-221 | 7.3125% |
| Pueblo of Acoma (1) | 25-933 | 6.3750% |
| Pueblo of Acoma (2) | 25-934 | 6.3750% |
| Socorro (city) | 25-125 | 7.4375% |
| Socorro Industrial Park | 25-162 | 6.3750% |
| Remainder of County | 25-025 | 6.3750% |
| TAOS | | |
| El Prado Water and Sanitation District | 20-415 | 7.5625% |
| El Prado Water and Sanitation District ^b | 20-425 | 8.7500% |
| El Valle de Los Ranchos Water & Sanitation District | 20-419 | 7.5625% |
| El Valle de Los Ranchos Water & Sanitation District ^b | 20-429 | 8.7500% |
| Picuris Pueblo (1) | 20-917 | 7.3125% |
| Picuris Pueblo (2) | 20-918 | 7.3125% |
| Questa | 20-222 | 8.3750% |
| Questa Airport | 20-160 | 7.3125% |
| Red River | 20-317 | 8.6250% |
| Taos (city) | 20-126 | 8.5000% |
| Taos Airport | 20-163 | 7.3125% |
| Taos Pueblo (1) | 20-913 | 7.3125% |
| Taos Pueblo (2) | 20-914 | 7.3125% |
| Taos/Taos Pueblo (1) ^a | 20-915 | 8.5000% |
| Taos/Taos Pueblo (2) ^a | 20-916 | 8.5000% |
| Taos Ski Valley | 20-414 | 9.2500% |
| Taos Ski Valley TIDD | 20-430 | 9.2500% |
| Remainder of County | 20-020 | 7.3125% |
| TORRANCE | | |
| Encino | 22-410 | 7.3125% |
| Estancia | 22-503 | 8.1875% |
| Moriarty | 22-223 | 7.6875% |
| Mountainair | 22-127 | 7.9375% |
| Willard | 22-314 | 7.5625% |
| Remainder of County | 22-022 | 6.7500% |
| UNION | | |
| Clayton | 18-128 | 7.8750% |
| Des Moines | 18-224 | 7.7500% |
| Folsom | 18-411 | 7.5000% |
| Grenville | 18-315 | 7.5000% |
| Remainder of County | 18-018 | 6.0625% |
| VALENCIA | | |
| Belen | 14-129 | 8.3125% |
| Bosque Farms | 14-505 | 8.1875% |
| Laguna Pueblo (2) | 14-902 | 6.8750% |
| Los Lunas | 14-316 | 8.3125% |
| Peralta | 14-412 | 7.9375% |
| Rio Communities | 14-037 | 7.4375% |
| Remainder of County | 14-014 | 6.8750% |

STATE GROSS RECEIPTS TAX RATE = 5.125%
 COMPENSATING TAX RATE ON PROPERTY = 5.125%
 COMPENSATING TAX RATE ON SERVICES = 5.00%

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 the Department according to provisions of Section 7-1-24 NMSA 1978, or with the Administrative Hearings Office in accordance with the provisions of the Administrative Hearings Office Act;
- ✦ 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 and the Administrative Hearings Office Act;
- ✦ 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 the provisions of the Administrative Hearings Office Act 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.

Administrative Hearing Procedures:

A hearing officer may not engage or participate in any way in the enforcement or formulation of general tax policy other than to conduct hearings. You may request the Chief Hearing Officer of the Administrative Hearings Office determine if a hearing officer has engaged or participated in the enforcement or formulation of tax policy and if the hearing officer's activities have affected his or her impartiality. The Chief Hearing Officer may designate another hearing officer for the matter. Hearing officers may not communicate unilaterally about a matter you have protested while that matter is still pending. The chief hearing officer 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 may be entitled to 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.

CRS-1 INSTRUCTIONS FOR PAPER FILING

This document provides instructions for completing New Mexico's CRS-1 Forms. Each CRS-1 Form is due on or before the 25th of the month following the end of the tax period being reported. Certain taxpayers are required to file the CRS-1 Form electronically. For more information on whether electronic filing is required for your business, please see FYI-108 available online at www.tax.newmexico.gov/forms-publications.aspx or through your local district office. Even if you are not required to file and pay your CRS-1 taxes online you may use the online filing option by going to our web site at <https://tap.state.nm.us>.

If your business has more than three business locations, special codes, or lines of detail to report, you will need to complete the CRS-1 Long Form instead of the condensed regular CRS-1 Form. Please note that when completing either form, all pertinent columns must be completed or your form may be rejected and returned for correction.

CRS-1 INSTRUCTIONS FOR COLUMNS A THROUGH H

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 available online at www.tax.newmexico.gov/forms-publications.aspx or through your local district office. 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.
- A transaction that occurs on the territory of an Indian tribe, pueblo or nation that has entered into a cooperative agreement with the Taxation and Revenue Department (TRD) - the location is where services are performed and/or where property is delivered.

Certain situations or types of receipts require a special notation in Column A that has no relation to a county, municipality or other physical location. Below is a listing of those special notations.

- Business without locations or resident sales personnel in New Mexico enter "Out of State".
- Governments or other entities reporting governmental gross receipts enter "GGRT".
- Businesses reporting leased vehicle gross receipts tax use "LVGRT". Enter "LVSUR" for the leased vehicle surcharge.
- Businesses reporting a gross receipts tax deduction for the sale of uranium hexafluoride under Section 7-9-90 enter "URHF".
- Businesses reporting a gross receipts tax deduction for electricity conversion under Section 7-9-103.1 enter "ELCONV".
- Businesses reporting a gross receipts tax deduction for electricity exchange under Section 7-9-103.2 enter "ELEXCH".

COLUMN B: Enter the Special Code from Table 1: Special Codes on page 8. Do not use these codes unless they apply to you. These codes alert the Department's computer to a special rate, distribution or reporting requirement that may apply to your industry or to the type of deduction being reported.

COLUMN C: Enter the Location Code from the current *Gross Receipts Tax Rate Schedule*. Please check that the location code corresponds to the municipality or county where you have a business location or, when applicable, use one of the following special locations and/or deduction codes:

- 88-888 – If you are reporting for an out-of-state business location. Rate - 5.125%
- 77-777 – If you are performing research and development services outside NM. Rate - 5.125%
- 55-055 – If you are reporting Governmental Gross Receipts Tax. Rate – 5.00%
- 44-444 – If you are reporting Leased Vehicle Gross Receipts Tax.
- 44-455 – If you are reporting the Leased Vehicle Surcharge. Rate \$2.00 per day per vehicle
- DEDUCTION CODES: Must be used when claiming a deduction with a separate reporting requirement NOTE: The deduction must be claimed on its own line:
- D0-001 - If you sell uranium hexafluoride and your receipts are deductible under Section 7-9-90.
- D0-002 - If you sell tangible personal property to a manufacturer who incorporates the property as an ingredient or component part of a manufactured product and your receipts are deductible under Section 7-9-46(A).
- D0-003 - If you sell tangible personal property that is consumed in the manufacturing process and your receipts are deductible under Section 7-9-46(B).
- D0-004 - If you transmit electricity and provide ancillary services and your receipts are deductible under Section 7-9-103.1.
- D0-005 - If you operate a market or exchange for the sale or trade of electricity and your receipts are deductible under Section 7-9-103.2.
- D0-006 - If you sell agricultural implements, vehicles or aircraft and your receipts are deductible under Section 7-9-62(A).
- D0-007 - If you sell aircraft, provide flight support and training and your receipts are deductible under Section 7-9-62(B).
- D0-008 - If you sell aircraft parts, provide maintenance services for aircraft and aircraft parts and your receipts are deductible under Section 7-9-62(C).
- D0-009 - If you sell or provide services for commercial and military aircraft and your receipts are deductible under Section 7-9-62.1.
- D0-010 - If you provide health care services to Medicare beneficiaries and your receipts are deductible under Section 7-9-77.1(A).
- D0-011 - If you provide health care services as a third-party administrator for the TRICARE program and your receipts are deductible under Section 7-9-77.1(B).
- D0-012 - If you provide health care services to Indian Health Service beneficiaries and your receipts are deductible under

Section 7-9-77.1(C).

- D0-013 - If you are a clinical laboratory and provide health care services to Medicare beneficiaries and your receipts are deductible under Section 7-9-77.1(D).
- D0-014 - If you are a home health agency and provide medical, other health and palliative services to Medicare beneficiaries and your receipts are deductible under Section 7-9-77.1(E).
- D0-015 - If you are a dialysis facility and you provide medical and other health services to Medicare beneficiaries and your receipts are deductible under Section 7-9-77.1(F).
- D0-016 - If you sell or rent durable medical equipment or medical supplies and your receipts are deductible under Section 7-9-73.3.
- D0-017 - If you perform research and development, test and evaluation services at New Mexico major range and test facility bases and your receipts are from military transformational acquisition programs and deductible under Section 7-9-94.
- D0-018 - If you sell goods and services to the United States Department of Defense related to directed energy or satellites and your receipts are deductible under Section 7-9-115.
- D0-019 - If you are a trade-support company and have receipts from business activities and operations at the business' border location and your receipts are deductible under Section 7-9-56.3.
- D0-020 - If you are a qualified small business and have receipts from the sale at retail of certain tangible personal property on the first Saturday after Thanksgiving and your receipts are deductible under a new Section created by HB-79 (2018)
- D0-021 - If you sell construction services to implement a fighter aircraft pilot training mission project at a New Mexico Military installation and your receipts are deductible under Section 7-9-106.
- If you transact business with tribal non-members on tribal territory, use the tribal location of the sale or delivery rather than your principle business location if that tribe or pueblo has entered into a cooperative agreement with New Mexico. Evidence that a tribe, pueblo, or nation has entered into a cooperative agreement is a separate location listed on the *Gross Receipts Tax Rate Schedule*.

COLUMN D: There are seven categories 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 the following transactions: selling property in New Mexico (including certain intangible personal property); leasing or licensing property employed in New Mexico; granting a right to use a franchise employed in New Mexico; performing services in New Mexico, or performing research and development services out of state when initial use 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). See the Column B instructions above.

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 include receipts that are required to be reported with a special code. Column B must be left blank.
2. For receipts needing special codes, list a separate entry for each business location and each special code. Enter the appropriate special code in Column B. See Column B instructions.

Excluded from gross receipts reported in Column D are gross receipts tax, governmental gross receipts tax and leased vehicle gross receipts tax.

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 available online at www.tax.newmexico.gov/forms-publications.aspx or through your local district office.

Taxpayers reporting deductions under the special codes must report them separately from other deductible and taxable receipts. Deductible receipts requiring the use of special 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. NOTE: See the instructions for the location code (column C) if you are claiming a deduction that requires separate reporting.

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.

Payment made by: If submitting payment via Automated Clearinghouse Deposit or Federal Wire Transfer check appropriate box and enter date of transfer.

Amended Report: Check if amending a previously filed return. If you are filing an amended return that will result in an overpayment of tax that you want refunded, you must complete form RPD-41071, *Application for Tax Refund* and submit it with your form CRS-1 along with any supporting documentation.

TAX PERIOD: Enter the dates for which the tax is being 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.

Print your name and 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. In the memo section of your check, enter the letters "CRS" to identify the tax program, and the end period that you are filing for; this information will insure that your payment is applied correctly should the CRS-1 Form become separated from your check.

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.

1. Take 5.125% of the value of:
 - property that was manufactured by the person using the property in New Mexico;
 - 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 in New Mexico; or
 - property acquired or purchased in a transaction with a person located out of state that was not originally subject to compensating tax or gross receipts tax but is later used by the buyer for personal use. (Example: An item is purchased out of state for resale. The item is then removed from inventory for personal use. Compensating tax is due on the value of the item.)

2. Take 5.00% of the value of services acquired or purchased

for nontaxable use and then converted to use by the buyer. Example: A construction contractor delivers a nontaxable transaction certificate to purchase construction services for a construction project. The construction contractor does not sell the construction project in the ordinary course of business and does not pay gross receipts tax but instead converts the finished construction project to personal use. Compensating tax is due on the value of the construction service purchased by the construction contractor.

For more information on compensating tax, please see FYI-230 available online at www.tax.newmexico.gov/forms-publications.aspx or through your local district office.

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 available online at www.tax.newmexico.gov/forms-publications.aspx or through 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. 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 return or payment is late, up to 20% of the tax due or a minimum of \$5.00, whichever is greater.

THE MINIMUM \$5.00 PENALTY IS ALSO 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.

LINE 6: INTEREST. Interest is 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 TRD's web site at www.tax.newmexico.gov for the current quarterly and daily rate.

Example: Taxpayer's tax due on Line 4 is \$1,000. The payment due is fifteen days late.

To calculate the interest due, multiply \$1,000 by the daily rate of 0.01369863% (the daily interest rate for the 2nd quarter of 2018). The result is \$0.13698630, which is the interest due for one day. Multiply \$0.13698630 by fifteen (the number of days the payment is late). The interest is \$2.054794521. (Round this number to the nearest cent) Enter the interest due of \$2.05 on Line 6.

Tax Due X Quarterly Interest X Number of Days Late = Interest Due

$\$1,000 \times 0.00013698630 \times 15 = \2.05474521

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

LINE 7: TOTAL AMOUNT DUE. Add Lines 4, 5 and 6. Pay this amount. A CRS-1 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**

NOTE: Table 2: Additional Forms, on page 8 contains a listing of tax credits and deductions that 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.

TABLE 1: Special Codes

| Industry/Sales | Special Code |
|---|--------------|
| Transportation – Information on special reporting requirements is available in FYI-290. | S |
| Interstate Telecommunications – Information on special reporting requirements is available in FYI-403. | T |
| Certain Health Care Practitioners – Only licensed health care practitioners reporting deductions under Section 7-9-93 NMSA 1978 use this special code. Do NOT use the special code in Column B for other receipts reported by licensed health care practitioners. Use a separate line for other types of medical-related deductions. For more information on who qualifies for the special code “M” deduction, see FYI-202. When using this special code, be sure to indicate zero in Columns F and H for the respective line. | M |
| Food Retailer - Only food retailers reporting deductible receipts under Section 7-9-92 NMSA 1978 need to 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. When using this special code, be sure to indicate zero in Columns F and H for the respective line. | F |
| NOTE: only manufacturers who have entered into a Form RPD-41377, <i>Manufacturers Agreement to Pay Gross Receipts Tax on Behalf of a Utility Company for Certain Utility Sales</i> with a utility company can use the following special codes. | |
| Certain Sales of Electricity to a Manufacturer – Please refer to FYI-275 for detailed special reporting requirements for qualified transactions that require the use of this special code. When using this special code, be sure to indicate zero in Columns F and H for the respective line. | E |
| Certain Sales of Natural Gas to a Manufacturer – Please refer to FYI-275 for detailed special reporting requirements for qualified transactions that require the use of this special code. When using this special code, be sure to indicate zero in Columns F and H for the respective line. | G |
| Certain Sales of Water to a Manufacturer – Please refer to FYI-275 for detailed special reporting requirements for qualified transactions that require the use of this special code. When using this special code, be sure to indicate zero in Columns F and H for the respective line. | W |
| Certain Sales of Other Utilities to a Manufacturer – Please refer to FYI-275 for detailed special reporting requirements for qualified transactions that require the use of this special code. When using this special code, be sure to indicate zero in Columns F and H for the respective line. | O |

All of the publications referenced in the above table are available online at www.tax.newmexico.gov/forms-publications.aspx or through your local district office.

TABLE 2: Additional Forms

| Tax Credit/Deduction | Applicable Tax Program(s) | Form Requirements |
|---|---|---------------------------------|
| Advanced Energy Tax Credit | Gross Receipts, Compensating and Withholding Taxes | RPD-41333; RPD-41334 |
| Advanced Energy Gross Receipts Tax Deduction | Gross Receipts and Compensating Taxes | 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, Compensating and Withholding 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 Gross Receipts Tax | 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 |
| Manufacturing Deduction - Section 7-9-46(B) | Gross Receipts Tax | RPD-41377; RPD-41378 |
| Research & Development Small Business Tax Credit | Gross Receipts, Compensating and Withholding Taxes | RPD-41298 |
| Rural Jobs 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 |

All of the forms referenced in the above table are available online at www.tax.newmexico.gov/forms-publications.aspx or through your local district office.

- 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://tap.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 Form ACD-31075, Business Tax Registration Update.

| | |
|------|--------------------------|
| 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. 3/2016

| |
|------------------|
| 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 |
| | | | |

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 P.O. Box 25128, Santa Fe, New Mexico 87504-5128

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 COMBINED REPORT FORM, CRS-1

Rev. 3/2016

| | |
|--|--------------------------|
| 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 |
| | | | |

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|------|--------------------------|

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P.O. Box 25128, Santa Fe, New Mexico 87504-5128

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COMBINED REPORT FORM, CRS-1 Rev. 3/2016

| | |
|--|--------------------------|
| 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 |
| | | | |

- 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://tap.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 Form ACD-31075, Business Tax Registration Update.

| | |
|------|--------------------------|
| 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. 3/2016

| |
|------------------|
| NAME |
| STREET / BOX |
| CITY, STATE, ZIP |

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| NEW MEXICO CRS ID NO. | |
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NM Taxation and Revenue Department
P.O. Box 25128, Santa Fe, New Mexico 87504-5128

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COMBINED REPORT FORM, CRS-1

Rev. 3/2016

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| NAME |
| STREET / BOX |
| CITY, STATE, ZIP |

| | |
|--------------------------|--|
| NEW MEXICO CRS ID NO. | |
|--------------------------|--|

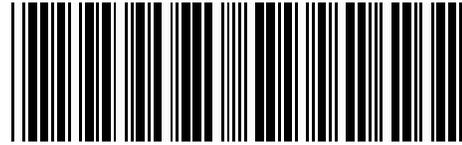
Please complete if not preprinted

Please complete if not preprinted

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

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

CRS-1 - LONG FORM PAGE 1
COMBINED REPORT SYSTEM



Mail 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 | B | C | D | E | F | G | H |
|--|---------------|---------------|--------------------------------|------------------|------------------------|----------|--------------------|
| Municipality / county name | Special code* | Location code | Gross receipts (excluding tax) | Total deductions | Taxable gross receipts | Tax rate | 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 | |

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 owner ship change, a new NM TRD ID# is required.
15. Liquor License Type/Number. - Add, Delete or Change the Liquor License Type/No. issued by the Alcohol and Gaming Division of the Regulation and Licensing Department.
16. Secretary of State Business Number. – Add, Delete or Change the Business Number issued by the Secretary of State.
17. RLD Contractor's License Number. – 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.state.nm.us/. 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 Members, 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
2540 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

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

Taxation & Revenue Department
3501 E. Main St., Suite N
PO Box 479
Farmington, NM 87499-0479
(505) 325-5049

APPLICATION FOR REFUND

Who Must File This Form. Use this form to apply for a refund of most tax, fees, or surcharges paid to the New Mexico Taxation and Revenue Department. Unless your claim is an exception (described next), you are required to complete this form or submit a letter with substantially the same information to apply for a tax refund.

Exceptions for Filing This Form. If your refund claim is the result of overstating the tax due on a previously filed income tax or an oil and gas tax return **and** you are filing an amended return, you do not need to complete and attach this application for a tax refund. A complete amended return is sufficient to support a valid claim for tax refund. Other exceptions to filing this application are the tax, fee, and surcharge programs listed in the instructions.

How to File This Form. See the requirements list in **Information Required to Claim a Refund** on the first page of the instructions. The taxpayer or the authorized agent must sign this *Application for Refund*.

Attach to this application all documentation that supports your refund claim. A claim for refund is not valid unless it is complete and verifiable. See the instructions for more information.

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

| | | | |
|------------------------------|--|---|--|
| Name of business or taxpayer | | Taxpayer identification no. (CRS ID or SSN) | |
| Mailing address on file | | | |
| 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, fees, or surcharges for the period(s) _____ to _____
(type of program)
see top back of this page for list of tax, fee, surcharge programs

Basis for refund. Briefly state the facts.

Is an amended return submitted with this request? (for previously filed returns, one amended return required for each affected period)
Yes No Previously Mailed Not Required

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 | Email address | 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 located at a financial institution inside the territorial jurisdiction of the United States (U.S.), complete the information. If the information below is incomplete or incorrect, the Department mails the refund to the address on file.

Programs: Combined Report System (CRS) Tax, Personal Income Tax (PIT), Corporate Income and Franchise Tax (CIT), Oil and Gas Proceeds Withholding (OGP) Tax, Enhanced 911 Surcharge (E911), Telecommunication Relay Service Surcharge (TRS), Water Conservation Fee (WCF), Weight Distance Tax (WDT), and Workers' Compensation Fee (WKC).

| | | |
|---|---|---|
| 1. Routing number: | <input style="width: 100%;" type="text"/> | Required: Will this refund go to or through an account located outside the territorial jurisdiction of the U.S.? If yes, you may not use this refund delivery option. |
| 2. Account number: | <input style="width: 100%;" type="text"/> | |
| 3. Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | 4. Required: | <input type="checkbox"/> Yes <input type="checkbox"/> No |

FOR DEPARTMENT USE ONLY

I analyzed the records of the Taxation and Revenue Department on _____, 20____ and 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, FEE, or SURCHARGE PROGRAM | AMOUNT |
|--------------------------------|--------|
| 1. | \$ |
| 2. | |
| 3. | |
| Total interest to refund | |
| Total amount to refund | \$ |

| |
|----------------|
| 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: | |
| Initiated by | |
| Section supervisor | Date |
| Bureau Chief | Date |

| |
|------------------------------------|
| GENERAL APPROVAL |
| _____ Secretary or Delegate |
| IF REQUIRED |
| _____ Attorney General's Office |

APPLICATION FOR REFUND Instructions

Exceptions to Filing RPD-41071

The following tax, fee, or surcharge programs require you to file a special form instead of this RPD-41071, *Application for Refund*, to claim a refund for their program:

- For a refund of oil and gas taxes other than the oil and gas proceeds withholding tax, use RPD-41136, *Application for Tax Refund - Oil and Gas*.
- For a refund of withholding tax on the net income of a pass-through entity (PTE) reported on *PTE New Mexico Information Return for Pass-Through Entities*, use RPD-41373, *Application for Refund of Tax Withheld From Pass-Through Entities*.
- For an overpayment of tax withheld on RPD-41367, *Pass-Through Entity Withholding Detail (PTW-D) Report*, use RPD-41373, *Application for Refund of Tax Withheld From Pass-Through Entities*.
- For a refund of vehicle-related or driver-related taxes or fees, use MVD-10208, *Request for Refund*.
- For a refund of Tobacco Products Tax, use RPD-41318, *Application for Tobacco Products Tax Refund*.
- For a refund of a spoiled or damaged cigarette stamp, use RPD-41211, *Application for Refund of Cigarette Tax*.

Follow the instructions for the applicable refund form to apply for your refund and find out about required attachments.

Information Required to Claim a Refund

According to Section 7-1-26 NMSA 1978, the following information is required to claim a refund:

- Taxpayer's name, address, and identification number
- Type of tax for which the refund is claimed, the credit or rebate denied, or the property levied upon
- Sum of money or other property claimed
- Period(s) for which the overpayment was made
- Brief statement of the facts and law on which the claim is based, referred to as the *basis for refund*, and documentation to support and substantiate the taxpayer's basis for the refund
- If applicable, a copy of an amended return for each tax period for which the refund is claimed.

When to Attach an Amended Return

If your refund is the result of overstating the tax, fees, or surcharges due on a previously filed return, you are required to attach a fully completed amended return for each affected period. Regardless of the number of amended periods, only one *Application for Refund* is required per refund claim.

IMPORTANT: When filing an amended return, submit all supporting forms, schedules, and backup as requested by the instructions.

Interest on Overpayment

The Department requires a complete and approved refund claim before calculating interest on an overpayment. The Department does not pay interest on refunds for the following tax credits:

- Investment
- Laboratory partnership with small business
- Technology jobs and research and development
- Film production
- Affordable housing
- Rural job
- High-wage jobs

Requirements for Requesting CRS-1 Tax Refunds

The documents to attach when you request a CRS-1 tax refund depend on the reason for your refund claim. To claim a refund of gross receipts tax paid because you did not claim:

- An allowable deduction, attach a copy of either of the following, if applicable:
 - ◆ The nontaxable transaction certificate (NTTC) the buyer executed so the Department can verify the buyer executed it properly and timely
 - ◆ Any other documentation necessary to support the deduction (for example, a farmer or rancher statement)
- An exemption, attach documentation necessary to support the exemption (for example, invoices or contracts)

E-filing CRS Returns

If the Department requires you to e-file a CRS-1 return, this requirement extends to e-filing all CRS-1 amended returns.

NOTE: You can only mail RPD-41071, *Application for Refund*, with its required attachments to the Department.

CRS Resources

To find out if you are required to e-file CRS-1 returns, see FYI-108, *Electronic Filing Mandate*. You can find FYI-108 at www.tax.newmexico.gov/forms-publications.aspx. On that page, click **Publications**, **FYIs**, and **100 Series-General Information**.

The following publications describe allowable deductions, exemptions, and credits against these taxes and the required documentation to support a refund claim:

- *Overview of Gross Receipts & Compensating Taxes* published in the CRS Filers Kit
- FYI-105, *Gross Receipts & Compensating Taxes - An Overview*

Request for Direct Deposit

If you want your refund directly deposited into your checking or savings account, complete the **Request For Direct Deposit** section. Failure to complete all lines and boxes in this section results in the Department mailing a paper check to the address on file.

APPLICATION FOR REFUND Instructions

NOTE: Direct deposits are only allowable to the taxpayer's account. The Department is not responsible if a financial institution refuses a direct deposit, or if misapplication of a direct deposit refund was caused by a taxpayer's error, negligence, or malfeasance.

Lines 1 and 2 and Boxes 3 and 4

Line 1. The routing number, for bank identification, has nine digits. If the first two digits are not 01 through 12 or 21 through 32, the system rejects the direct deposit and you receive a check.

NOTE: If your check states it is payable through a different bank than the financial institution where you have your checking or savings account, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on this line.

Line 2. Your account number has up to 17 characters. Include hyphens, but omit spaces and special symbols as you enter the number from left to right. Leave unused boxes blank. On the sample check, the account number is **2015551517**. Do not include the check number.

Box 3. Mark an **X** in the **Checking** or **Savings** box to indicate the type of account.

Box 4. Mark an **X** in the **YES** or **NO** box to answer whether the funds for your refund would go to or through an account located outside the U.S. Marking **NO** means the financial institution's location is within the territorial jurisdiction of the U.S., which includes any of the following:

- Within the U.S.
- On a U.S. military base
- In American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, or the U.S. Virgin Islands

What Happens for Different Answers in Box 4

- If you mark an **X** in the **YES** box, you cannot use direct deposit. Either use a different bank account or to leave the **Request For Direct Deposit** section blank to receive a paper check at the address on file.
- If you do not answer the question, the Department mails your refund to you in a paper check. To comply with federal banking rules, anyone who wants their refund directly deposited into their account must answer this question.

- If you answer the question incorrectly, the National Automated Clearing House Association (NACHA) or the Office of Foreign Assets Control (OFAC) may delay, reject, or freeze your refund.
- If your bank does not accept your **Request For Direct Deposit** entries, the Department mails a check to you.

Your Rights and Refund Claims

This sections gives you information about your rights regarding tax liabilities and offsets and about denials of claims.

Tax Liabilities

If you have any tax liability, the Taxation and Revenue Department may offset all or part of an allowed refund against such liability.

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

Refund Claim Denials

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 you may file a lawsuit in Santa Fe District Court.

If the Department does not take action on your completed claim within 180 days of receiving your claim, you may elect to treat the refund claim as denied, which allows you to pursue the remedies stated in the preceding paragraph.

If the Department requests additional relevant documentation from you, the claim is not complete. If you submit the requested documentation within the required time period, the Department uses the date the Department received the complete documentation as the start of the 180 days. If you do not provide the additional relevant documentation, the claim for refund remains incomplete.

For more information about your remedies, please see FYI-402, *Taxpayer Remedies*. You can find FYI-402 at www.tax.newmexico.gov/forms-publications.aspx. Click **Publications, FYIs**, and then **400 Series-Tax Administration**.

For More Information, Forms, and Instructions

If you have any questions, including which documents to file with a refund application or an amended return, call the Department toll free at (866) 809-2335 or visit your local district office.

To find copies of tax forms on the Department website, click www.tax.newmexico.gov/forms-publications.aspx. Then select the tax program or click the magnifying glass icon and enter the form number.

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)
- 6) By a common carrier for the purchase of fuel that is to be loaded or used in a locomotive engine. (7-9-110.1 & 7-9-110.3)

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:

- 1) For the purchase of 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) For the purchase of construction services that are directly contracted for or billed to a construction project that is either subject to gross receipts tax upon completion, upon the sale in the ordinary course of business of the real property upon which the project is constructed 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
- 3) For the purchase of construction-related services that are directly contracted for or billed to a construction project that is either subject to gross receipts tax upon completion, upon the sale in the ordinary course of business of the real property upon which the project is constructed 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

- 4) For the lease of construction equipment that is used at the construction location of a construction project that is either subject to gross receipts tax upon completion, upon the sale in the ordinary course of business of the real property upon which the project is constructed or that takes place on Indian tribal territory. (7-9-52.1) 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. (7-9-114)

TYPE 11 certificates may be executed by manufactures for the purchase of tangible personal property that will be consumed in the manufacturing process and may not be used to purchase tools or equipment that may be used to create the manufactured product. The Type 11 NTTC is not to be used for the purchase of utilities. (7-9-46B)³

TYPE 12 certificates may be executed by manufactures for the purchase of utilities that will be consumed in the manufacturing process. (7-9-46B)³

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 For more information on the use of different types of NTTCs and special reporting requirements 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.

³ Type 11 and 12 NTTCs require the completion of an alternative application, Form RPD-41378, *Application for Type 11 or 12 Nontaxable Transaction Certificates*, available online at www.tax.newmexico.gov or from your local district office.