
FYI-400

New Mexico
Taxation and Revenue Department

FOR YOUR INFORMATION

Tax Information/Policy Office ♦ P.O. Box 630 ♦ Santa Fe, New Mexico 87504-0630

TAX AUDITS AND PROTEST PROCEDURES Your Rights as a Taxpayer

As a New Mexico taxpayer you enjoy an extensive bill of rights covering everything from guarantees of privacy and confidentiality to a thorough protest procedure should you and the Taxation and Revenue Department disagree. These rights are preserved in the Tax Administration Act and in rules and regulations adopted by the Secretary of Taxation and Revenue. This publication gives you a brief summary of those rights, and it lists the steps open to you when you and the Department differ.

CONTENTS

Eliminating Problems at the Outset	page 2
Your Rights.....	page 2
Basic Audit Information	page 3
Two Types of Audit	page 3
Selection	page 4
Confidentiality	page 4
Notification	page 4
Location	page 4
Authorized Representative.....	page 4
Audit Findings	page 4
If You Agree with the Audit Findings	page 5
If You Disagree with the Audit Findings	page 6
Remedies	page 6
Written Protest.....	page 6
Claim for Refund.....	page 8
Interceptions of Refunds	page 10
Conferences and Hearings	page 11
Taxpayer Information	page 12
For Further Assistance.....	page 13

ELIMINATING PROBLEMS AT THE OUTSET

The Taxation and Revenue Department is the state government agency responsible for compliance with the revenue laws so New Mexico has adequate financial resources to provide services for you and your fellow citizens. When there is a problem, it is to your advantage and ours to solve it before it grows to an unmanageable size. Good communication from the beginning can avoid a number of difficulties.

As always you have the right to receive information and prompt, courteous and accurate responses to questions and requests for tax assistance. Information on how to reach the appropriate bureaus to answer your questions is available on the Taxation and Revenue Department web site at www.tax.newmexico.gov, on the tax form or publication that you received in the mail, or at your local New Mexico tax office. Telephone numbers giving direct contact with Taxation and Revenue Department district offices are listed on page 13 of this booklet. We answer calls Mondays through Fridays from 8 a.m. to 5 p.m. mountain time. If we don't know the answer, we will either find it or direct you to a person who can help with your individual account. Confidentiality statutes prevent our discussing an account with anyone but the taxpayer or the taxpayer's authorized representative.

The Department regularly offers free business tax workshops (CRS program only) in each of the local tax offices. In addition there are free publications that can help to prevent certain problems. They are available on the web site or through your local tax office.

YOUR RIGHTS

Most tax transactions happen without incident; however, occasional disagreements occur through 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. Their statutory sources are included should you wish to consult the law itself.

- You have the right to representation by counsel or other qualified representatives at any time during your interactions with us (Section 7-1-24 NMSA 1978);
- You have the right to have audits, inspections of records and meetings conducted at a reasonable time and place (Section 7-1-11 NMSA 1978);
- You have the right to simple, non-technical information explaining procedures, remedies and rights during audit, protest and collection proceedings under the Tax Administration Act;
- You have the right to receive an explanation for a denial of a refund and the reasons for audit findings or assessments, including identification of amounts of tax, interest or penalty due;
- You have the right to seek review through formal or informal proceedings of findings or unfavorable decisions arising from determinations during audit or protest procedures;
- You have the right to have your tax information kept confidential unless otherwise specified by law (Sections 7-1-8.1 through 7-1-8.10 NMSA 1978);
- When the Department makes a mistake, you have the right to an abatement of an assessment of taxes that has been incorrectly, erroneously or illegally made (Section 7-1-28 NMSA 1978). 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);

- You have the right to be clearly informed of the consequences if a tax assessment is not paid, secured, protested or otherwise provided for within ninety (90) days according to Section 7-1-16 NMSA 1978. If you are a delinquent taxpayer, you have the right to timely notice of collection actions that require sale or seizure of your property;
- After a jeopardy assessment you have the right to at least five days to review the jeopardy assessment before paying the tax or before furnishing satisfactory security for the tax (Section 7-1-59 NMSA 1978),
- When you qualify, you have the right to pay your tax obligations by installment payment agreements that recognize both your financial condition and the best interests of the state, provided that you give accurate, current information and meet all your other tax obligations on schedule (Section 7-1-21 NMSA 1978), and
- You have the right to protest the Department's failure to grant or deny a refund claim if 120 days have elapsed since you first filed the refund claim, and if you protest the inaction before an additional 90 days pass.

The remainder of this FYI discusses what to expect if the New Mexico Taxation and Revenue Department selects you for a desk audit or field audit, if you receive an assessment of tax due, or in the case of state income taxes, a tax return adjustment notice. A tax return adjustment notice tells you whether your income tax refund is denied, less than expected, or more than expected. The Department mails a refund denial letter when it denies a claim for refund of CRS taxes. Please also see "Interception of Refunds," page 10.

The Department's goal is for every taxpayer to pay the correct amount of tax due under state law. Two ways to reach this goal are by checking the calculations on individual tax returns claiming refunds and by auditing taxpayers' books and records. Audits verify the accuracy of tax returns whether or not a refund is expected.

Audits also allow the Department to learn about modifications in business practice and advances in technology that may lead to changes in tax liabilities and simpler reporting requirements. For example, rapid transition in the printing and telecommunications industries has prompted the Department to amend and update its regulations on the taxability of the sale or lease of information.

Our audit and protest procedures are designed to take your rights into account.

BASIC AUDIT INFORMATION

Two Types of Audit

There are two general types of audit. What most people think of when they hear the word "audit" is the **field audit** characterized by the Department's going to the taxpayer's place of business (or home, or other agreed-upon place) to inspect records. The second and more common type is the **desk audit**. The desk audit takes place in the Department. The auditor checks your return or report for internal consistency, proper supporting documentation, and information that the Department may have received from other taxpayers about their transactions with you. Such information may be about sales you have made to others through your business, or what the federal government has told us about your federal Schedule C business income. (See "desk audits" beginning on page 4 for a discussion of the federal/state tape match program).

Selection

There are various reasons why the Department selects a taxpayer for an audit. The most common are random selection, frequent or consistent errors or insufficient information on tax returns, or a request by one of the Department's district offices. Selection for audit is not an accusation of dishonesty. An audit in no way suggests that you are intentionally withholding information or taxes from the Department.

Confidentiality

All information provided to the Department during an audit is confidential, and the Department is required actively to protect the confidentiality of this information (Section 7-1-8 NMSA 1978). If a lien or lawsuit is filed against you, however, certain aspects of your tax case will become public knowledge. The Decision and Order issued by the hearing officer after a formal hearing is public knowledge.

Notification

Although New Mexico's laws do not mandate prior notification, the Department usually informs you by mailing a first notice of a pending audit. This notification generally allows sufficient time to gather your business records. In most cases your second notice is from a Department auditor who notifies you by mail or telephone of the assignment to audit your books and records. The audit officially begins either with the second notice or when the auditor has actually started an examination of records with reasonably prompt notice to the taxpayer or representative.

Location

The audit can take place at your home, your place of business, or the office of your accountant or attorney, depending on the complexity of the audit or records. The Department tries to select the place most convenient for you. If the location is inconvenient, we try to find a more suitable place.

Wherever the audit is conducted, you have the right to have someone represent you or accompany you: an attorney or certified public accountant, for example. If you cannot attend the audit, you may authorize an attorney or accountant to represent you in your absence (see below).

Authorized Representative

To have someone other than an attorney or a certified or registered public accountant represent you requires your written authorization (Regulation 3.1.3.13 NMAC). Your authorization must contain sufficient information so the Department can identify both you and the representative. It must bear your signature. At that point, the Department may reveal information to your representative about you or your return.

You may revoke the authorization if your relationship with your representative changes. In that case, you should file a signed document with the Department withdrawing representation.

AUDIT FINDINGS

Desk Audits: Most desk audits leave the taxpayer's account unchanged. Some result in an assessment of tax due, especially if a taxpayer has reported Schedule C business income on a federal 1040 or 1040A but has not reported matching gross receipts for New Mexico for the same

period. The state of New Mexico and the federal government share a tape-match program which flags imbalances after the federal return is filed.

A desk audit of your income taxes may produce a *tax return adjustment notice*, which is a notice of adjustment in your refund amount. Among the common reasons for changes are incorrect arithmetic and failure to include all documents that support a refund claim.

When you disagree with the tax return adjustment notice, the procedures are similar to disagreement with audit findings. Please see “Remedies” beginning on page 6 and “Denial of a Claim for Refund,” on page 9 of this publication. See also “Interception of Refunds,” page 10.

Field Audits: Upon completion of a field audit, the auditor will give you or your authorized representative a copy of the audit work papers and explain findings that affect your tax liability. The auditor also will explain why you may owe additional tax or be entitled to a refund. Most audits are agreed to and closed at this level, but if you do not agree with the audit findings, you have the right to protest any resulting assessment.

If You Agree With the Audit Findings

The district office provides you with a photocopy of the audit report at the audit’s conclusion. You are generally allowed ten days for review, but an extension may be granted if needed. The audit work papers and the report go to Department headquarters for final review and processing at the end of the ten-day period. If you are assessed additional tax, you have 90 days from the date of mailing of the assessment to pay or take the action outlined in this FYI (Section 7-1-24 NMSA 1978). If you agree with only part of the assessment, pay the portion you agree with. For the contested portion, see “Remedies” on page 6. Please note that we assess interest and penalty on unpaid taxes. Section 7-1-67 NMSA 1978 sets the rate to match the quarterly rate set by the United States Internal Revenue Code. The rate for all of 2013 is 3% per year, which is computed at the rate of .0008219178% per day from the due date of the tax. ***To determine the interest rate for the current quarter, please be sure to consult the rate information posted on the home page of our web site at www.tax.newmexico.gov. Scroll down to “news and alerts.”*** The penalty is a maximum of 20% of the outstanding tax liability. When the auditor discusses the results with you, you may ask for a preliminary estimate of the uncontested tax due if you agree with all or part of the findings. Paying the ***undisputed*** amount prevents interest accrual on that amount while the audit is finalized.

Audit Results	
1.	No Change. The audit confirms the accuracy of your reports. No further action is necessary.
2.	Refund. The audit shows you have overpaid, and you are advised of your right to file a claim for refund.
3.	Assessment. The audit shows underreported tax. This generates an assessment for additional tax due plus applicable penalty and interest.
4.	Tax Return Adjustment Notice. This is an adjustment of an income tax refund.

If You Disagree With the Audit Findings

If you disagree with the audit findings, review the copy of the work papers provided to you and thoroughly discuss the results with your auditor. You may request a conference with the district tax bureau chief to explain your position and present any evidence that supports it. The conference request is granted unless there are unusual circumstances.

When the district tax bureau chief agrees with the auditor's findings, the audit report proceeds to headquarters for assessment. You may pursue one of two remedies explained below and on pages 6 to 10 should you remain dissatisfied with the auditor's findings after receiving the final audit report and assessment from headquarters.

REMEDIES

There are two remedies when you disagree with the audit. Remedy 1 is a written protest; Remedy 2 is a claim for refund. **When you choose one remedy, you automatically waive your right to pursue the other.**

Note: An assessment becomes final if you:

- ◆ do not file a timely protest; *or*
- ◆ fail to appear at a formal hearing, *or*
- ◆ fail to appeal an adverse Decision and Order of the hearing officer.

REMEDY 1: Written Protest

You must file a written protest:

- within 90 days of the mailing date on the notice of assessment of tax, *or*
- within 90 days of the date the Department receives your return showing a liability for tax.

If notice has been mailed previously to you, but you refused acceptance, hand-delivery does not give you an additional 90 days to protest. Time elapses from the actual mailing date to the last known address.

Your written protest must contain:

- 1) Your name, address, business name, and identifying number (Social Security Number for individuals; New Mexico CRS number or Federal Employer Identification Number [FEIN] for businesses);
- 2) The tax(es) being protested. Include the tax program (such as PIT, CIT or CRS taxes) and the assessment number(s) or letter identification number(s);
- 3) A statement of the grounds on which you are protesting and the legal basis for the challenge;
- 4) A summary statement of the evidence you expect to produce to support each ground being protested, and
- 5) The relief you are requesting.

To change the legal theory or facts supporting your protest, you may supplement the statement of grounds for the protest no later than ten days before the hearing date or, if there is a scheduling order, by the date set in the scheduling order. NOTE: To expedite the protest, include documentation supporting your position. Documentation may be invoices, canceled checks, prior-year tax returns, contracts, etc.

Upon receipt of a valid formal protest, the Protest Office sends a letter acknowledging your protest. This confirmation includes the name and telephone number of the person who will handle your protest. At this point the protest may be resolved by mail and telephone, but you or the Department may request an informal conference. Although most differences are settled informally, a formal hearing will be scheduled (within 90 days of filing the protest) if earlier communication reaches no conclusion. Either you or the Department attorney assigned to your protest may request the scheduling of a formal hearing. The formal hearing provides you an opportunity to explain why you feel the tax is not due and to present evidence to support your position. You may represent yourself at the administrative hearing or may be represented by a bona fide employee, an attorney, or a certified or registered public accountant.

At the formal hearing a Department hearing officer *who has no prior knowledge of the case* evaluates the situation and issues a written opinion called a "Decision and Order." A Decision and Order includes the facts of the case and the order of the hearing officer granting or denying the taxpayer's protest.

There are two possible outcomes of a formal hearing:

1. If the hearing officer's Decision and Order is to your satisfaction, your protest is resolved and there is no further action required on your part.
2. If the Decision and Order favors the Department, and tax, penalty and interest are due and payable, you may either appeal the decision or pay the tax, penalty and interest. You become a delinquent taxpayer if you do not appeal *and* do not pay the tax, penalty and interest.

Either you or the Department may appeal the Decision and Order to the New Mexico Court of Appeals and then to other appellate courts if the protest is not settled to your or the Department's satisfaction. The Court of Appeals rules on the basis of the record made at the formal hearing and accepts no additional evidence or information. For that reason it is important that you

advance all of your arguments during the formal hearing.

In the event the Department appeals the hearing officer's decision, and the courts uphold the decision in whole or in part, the courts award reasonable attorney fees to the taxpayer.

NOTE: After you have filed a protest acknowledged by the Protest Office, the Department allows you to avoid further accrual of interest by placing into escrow an amount equal to the disputed amount of tax.

Ask Your Auditor

We believe it is important that you understand the reason for any additional tax due or for any refund. The Department encourages you to question anything that is not clear to you.

Transactions on Tribal Land

If you are engaged in business on tribal land and your transactions are subject to a tribal gross receipts tax that the Department administers on behalf of the tribe pursuant to a Gross Receipts Tax Cooperative Agreement, the protest process can be somewhat different. For Class 1 receipts (sales to a tribe or tribal member by a non-tribal business), the Department will process the protest and will make a recommendation to the tribe but the final decision is left up to the Tribe or Pueblo. For Class 2 receipts (sales to tribal non-members by a non-tribal business), the tribe has authority over the tribe's portion of the tax and the Department has authority over the state portion of the tax and will issue a decision as is done in the other protests described above. To determine whether the Tribe, Pueblo, or Nation on whose land you conduct business is a party to a cooperative agreement, please consult the current gross receipts tax rate schedule. On the rate schedule, the Tribes, Pueblos and Nations who have cooperative agreements are listed under the counties in which they are located and will have either a "(1)" or "(2)" immediately following the name.

REMEDY 2: Claim for Refund

Rather than protest an assessment, or if the time to protest has passed, you may pay the assessment and file a claim for refund for any part of the payment that you do not believe was due. **You may file a claim for refund any time within three years from the end of the calendar year in which you made an overpayment as the result of an assessment of tax by the Department.**

To claim a refund of income taxes (e.g., corporate income tax, personal income tax, estate tax) and oil and gas taxes, submit an amended tax return for the year or period involved. This needs no special form. Just use the appropriate tax return form for the year being amended, and if there is a box for an "amended return," check it. To each amended return, attach a statement supporting your claim. The statement should contain explanations of each item of income, deduction, or credit on which you base your claim. Include such items as canceled checks (front and back), prior-year tax returns, and anything else that explains the reason for the refund claim.

To claim a refund for all other taxes (e.g., gross receipts tax, withholding tax, gasoline tax) submit an *Application for Tax Refund* (form RPD-41071) with each amended return for the specific tax

program. Attach any other schedules or supporting documents proving your claim. Examples of supporting documentation are non-taxable transaction certificates, evidence of a tax rate change in a particular municipality or county, or proof that a CRS-1 Form was filed and the tax paid twice.

Limitations for Filing Claims for Refund

In general, you must file your claim within three years of the end of the calendar year in which:

- 1) the payment was due, or an assessment by the Department resulted in an overpayment (Section 7-1-17 NMSA 1978), whichever is later, or
- 2) a levy was placed on the property (Section 7-1-26 NMSA 1978).

Processing Claims for Refund

The Department has 210 days to act on your claim for refund. A claim may be accepted as filed or be subject to examination. After review, the Department may allow or deny all or part of the claim.

Denial of Claim for Refund

You have a choice when the Department denies the refund claim or has failed to grant or deny the claim within 120 days: you may either protest the denial or failure to grant or deny under the procedures for a written protest as outlined above, or you may take your case to District Court.

The choice to protest means you must do so within 90 days from the mailing of the denial, or within 90 days after the expiration of 120 days from the date you mailed a refund claim on which the Department has failed to grant or deny your claim. After the Department receives your protest, and if circumstances dictate, the Department may schedule a formal hearing.

If you choose to take your denial of claim for refund directly to District Court, you may *at your own expense* begin a civil action for the refund within 90 days after your claim is denied, or within 90 days from the expiration of 120 days after you file a claim which the Department has failed to grant or deny. (**Note:** This is the only avenue for obtaining a hearing in District Court. An unpaid assessment may not be heard as a case in District Court.)

You or the Department may go to the New Mexico Court of Appeals to appeal the decision issued by the District Court or the hearing officer. You must appeal within 30 days of either the date of mailing or delivery to you of the hearing officer's Decision and Order on your protest, or the date of the District Court's decision. Should you or the Department fail to appeal by the deadline, the decision of the hearing officer or the District Court is final. You may claim reasonable administrative costs connected to the action if you are successful in an administrative or court proceeding brought by you or against you under the Tax Administration Act.

Tax Return Adjustment Notices: The procedure above is also the course to follow for contested income tax return adjustment notices involving denials of refund over which the Taxation and Revenue Department has jurisdiction. See information about interceptions below.

Transactions on Tribal Land

If you are engaged in business on tribal land and your transactions are subject to a tribal gross receipts tax that the Department administers pursuant to a Gross Receipts Tax Cooperative

Agreement, the protest or refund processes are different. For Class 1 receipts (sales to a tribe or tribal member by a non-tribal business that are exempt from state tax), the Department is not authorized to process a protest related to Class 1 receipts and will refer the protest to the appropriate Tribe, Pueblo or Nation for a final decision. For Class 2 receipts (sales to tribal non-members by a non-tribal business that are subject to both tribal and state tax), the Tribe, Pueblo or Nation, has authority over the tribal portion of the tax and the Department has authority over the state portion of the tax. The Department will process the protest related to the state tax and will proceed in the manner described in the protest and refund sections of the Tax Administration Act. The Department will make a recommendation to the Tribe, Pueblo Nation for the tribal tax portion of the protest, but the final decision is left up to the Tribe, Pueblo, or Nation. The Tribes, Pueblos and Nations who have cooperative agreements are listed on the gross receipts tax rate schedule under the counties in which they are located and will have either a “(1)” or “(2)” immediately following the name.

INTERCEPTION OF REFUNDS

The Taxation and Revenue Department may grant the refund you request but then apply some, or all, of the amount to debts you owe the state. Your refund is applied to the debt, and the balance, if any, returns to you. The amount deducted appears on the tax return adjustment notice. When you disagree with the tax return adjustment notice, the procedures are similar to disagreement with audit findings. See “Remedies,” beginning on page 6, and “Denial of a Claim for Refund,” on page 9.

The Tax Refund Intercept Program requires the Taxation and Revenue Department to intercept all or part of your refund when specific agencies request it. The alleged debt may involve child support payments, an unpaid traffic citation, failure to repay a student loan, excess unemployment insurance payments or other issues. If so, the notice should tell you which agency has intercepted your refund and the reason for the interception. *You should contact that agency directly.*

NOTE: *Section 7-2C-9 NMSA 1978 (Tax Refund Intercept Program) places jurisdiction for notice and opportunity for hearing on the agency making the claim.* The law exempts Taxation and Revenue from the obligation to grant a hearing to any debtor or spouse about actions taken or issues arising under the Tax Refund Intercept Program unless the Taxation and Revenue Department is the agency requesting the interception.

CONFERENCES AND HEARINGS

Depending on whether you are satisfied with decisions made throughout the protest procedure, you may encounter a variety of opportunities to meet in conferences or hearings with representatives from the Department. Following is a summary of the different conferences and hearing levels:

- ◆ A ***district conference*** is usually conducted by the district tax bureau chief with the auditor and the taxpayer or taxpayer's authorized representative present. It is held after the auditor makes his/her findings but before those findings are final and an assessment is made. At this level you may introduce any additional information that may affect the final results, including records or documentation that may not have been available at the time of the audit.
- ◆ An ***informal conference*** may be conducted by a representative of the Department, the auditor and the taxpayer or taxpayer's representative after the taxpayer has filed a timely, written protest. At an informal conference you may present facts and arguments in addition to those you've included in your written protest. Although the proceedings may be recorded as a convenience, the recording may not be used as evidence in subsequent proceedings.
- ◆ A ***formal hearing*** is conducted by a Department-appointed hearing officer *who has no prior knowledge of the case and who listens to both sides of the protest* before preparing a Decision and Order. We suggest that the taxpayer at this level be represented by someone familiar with the proceedings because the taped hearing will become part of the only record upon which any appeal to the Court of Appeals will be based. Taxpayers may be represented by a bona fide employee, an attorney or a certified or registered public accountant.
- ◆ ***Appellate procedures*** involve judicial bodies outside the Department. Decisions of the Court of Appeals may be reviewed by the New Mexico Supreme Court at the Supreme Court's discretion upon appeal by either the taxpayer or the Department. In turn, New Mexico Supreme Court decisions may be appealed to the U.S. Supreme Court if constitutional issues are raised.

TAXPAYER INFORMATION

The Department offers a variety of taxpayer information. Some information is free and other information must be purchased.

General Information. FYIs and Bulletins present general information with a minimum of technical language. All FYIs and Bulletins are free and available through all local tax offices, the Tax Information and Policy Office, and on the Internet. The Taxation and Revenue Department's Internet address is:

www.tax.newmexico.gov

Regulations. The Department establishes regulations to interpret and exemplify the various tax acts it administers. The Taxation and Revenue Department regulation book is available from the New Mexico Compilation Commission on a prepaid basis. The Compilation Commission also has a compact disk of all statutes and regulations. Specific regulations are also available at the State Records Center or on its web page at www.nmcprr.state.nm.us/nmac.

Order regulation books directly from:

New Mexico Compilation Commission

<http://www.nmcompcomm.us/index.html>

Rulings. Rulings signed by the Secretary and approved by the Attorney General are written statements that apply to one or a small number of taxpayers. A taxpayer may request a ruling (at no charge) to clarify its tax liability or responsibility under specific circumstances. The request for a ruling must be in writing, include accurate taxpayer identification and the details about the taxpayer's situation, and be addressed to the Secretary of the Taxation and Revenue Department at P.O. Box 630, Santa Fe, NM 87504-0630. The taxpayer's representative, such as an accountant or attorney, may request a ruling on behalf of the taxpayer but must disclose the name of the taxpayer. While the Department is not required to issue a ruling when requested to do so, every request is carefully considered.

The Department will not issue a ruling to a taxpayer who is undergoing an audit, who has an outstanding assessment, or who is involved in a protest or litigation with the Department over the subject matter of the request. The Secretary may modify or withdraw any previously issued ruling and is required to withdraw or modify any ruling when subsequent legislation, regulations, final court decisions or other rulings invalidate a ruling or portions of a ruling. Taxation and Revenue Department rulings are compiled and available on the Department's web page free of charge at www.tax.newmexico.gov. Click on "tax library."

Public Decisions & Orders. All public decisions and orders issued by the hearing officers since July 1994 are compiled and available on the Department's web page free of charge at www.tax.newmexico.gov. Click on "tax library."

FOR FURTHER ASSISTANCE

Local tax offices can provide full service and information about the Department's taxes, programs and forms and specific information about your filing situation.

ALBUQUERQUE (505) 841-6200

Taxation and Revenue Department
5301 Central NE
P.O. Box 8485
Albuquerque, NM 87198-8485

LAS CRUCES (575) 524-6225

Taxation and Revenue Department
2540 S. El Paseo Building #2
P.O. Box 607
Las Cruces, NM 88001-0607

SANTA FE (505) 827-0951

Taxation and Revenue Department
*Visitors go to 2968 Rodeo Park Drive West**
1200 S. St. Francis Dr.
P.O. Box 5374
Santa Fe, NM 87502-5374

ROSWELL (575) 624-6065

Taxation and Revenue Department
400 N. Pennsylvania Ave., Suite 200
P.O. Box 1557
Roswell, NM 88202-1557

FARMINGTON (505) 325-5049

Taxation and Revenue Department
3501 E. Main St., Suite N
P.O. Box 479
Farmington, NM 87499-0479

Main Switchboard (Santa Fe): (505) 827-0700

* The physical office location in Santa Fe has relocated during a renovation of the existing building. While the renovation is in progress, special delivery packages shipped through Fed Ex and UPS should continue to be sent to the 1200 South St. Francis Drive address and mailing through USPS should be sent to the P.O. Box 5374 address.

This publication provides general information. It does not constitute a regulation, ruling, or decision issued by the Secretary of the New Mexico Taxation and Revenue Department. The Department is legally bound only by a regulation or ruling [7-1-60, New Mexico Statutes Annotated, 1978]. In the event of a conflict between FYI and statute, regulation, case law or policy, the information in FYIs is overridden by statutes, regulations and case law. Taxpayers and preparers are responsible for being aware of New Mexico tax laws and rules. Consult the Department directly if you have questions or concerns about information provided in this FYI.