FYI-401

FOR YOUR INFORMATION

**New Mexico
Taxation and Revenue Department**

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

SPECIAL PAYMENT METHODS

New Mexico requires its largest taxpayers to remit tax payments in special ways. This FYI identifies a special-payment taxpayer and outlines the payment methods to be used, the procedures to follow for each method, and the consequences of failure to comply. You may also wish to use the New Mexico Taxation and Revenue Department's website, www.tax.newmexico.gov, for electronic transmission of your payment.

CONTENTS

GENERAL INFORMATION

No matter the size of your tax liability for the current month, you **must** use one of the special payment methods described in this FYI if your average tax liability in any of five different tax groups was $25,000 or more per month during the previous calendar year. The tax groups are:

CRS (Combined Reporting System) Taxes: Gross receipts tax, all local option gross receipts taxes, governmental gross receipts tax, compensating tax, withholding tax, interstate telecommunications gross receipts tax, leased vehicle gross receipts tax, and the leased vehicle surcharge.

Oil and Gas Taxes: Oil and Gas Emergency School Tax, Oil and Gas Severance Tax, Oil and Gas Conservation Tax, and Oil and Gas Ad Valorem Production Tax.

Natural Gas Processors Tax: Although this tax is considered one of the "oil and gas taxes" in the Oil and Gas Filer's Kit, it is treated separately for purposes of special payment methods.

Fuel Taxes: All special fuel, gasoline, ethanol, and petroleum loading fees reported on the Combined Fuel Tax Report.

State Oil and Gas Royalties. The State Land Office manages oil and gas royalties. This FYI provides information as a courtesy to those who also pay the royalties. Contact the State Land Office (505/827-5705) about special payment requirements for oil and gas royalties.

If you have multiple CRS tax identification numbers, combine the taxes paid under all CRS numbers to determine whether the average tax liability was $25,000 or more per month during the previous calendar year. Those with more than one OGRID (Oil and Gas Reporting Identification) number should combine the taxes paid under all numbers to determine the average tax liability.

Taxpayers required to make payment by special payment methods may pay electronically using ACH deposit, Fedwire Transfer, or when available, online electronic payment options using VISA, MasterCard, American Express or electronic check. The result of the payment must be that funds are immediately available to the state of New Mexico on or before the due date. Payments may also be made with a check drawn on any New Mexico financial institution provided that the check is received by the Santa Fe office at least one banking day prior to the due date, or the check is drawn on any domestic non-New Mexico financial institution provided that the check is received by the Santa Fe office at least two banking days prior to the due date. *You may use one of the special payment methods if your tax liability was less that $25,000 per month, but it is not required.*

--TIMELY FILING AND PAYMENT--

Tax return filing-due dates are no different for special payment taxpayers than for other taxpayers. CRS-1 reports, Fuel Tax reports and Natural Gas Processors reports are due on the 25th day of the month following the end of the reporting period. Oil and Gas Tax reports are due on the 25th day of the second month following the end of the reporting period. Contact the State Land Office for Oil and Gas Royalty information (505/827-5705).

If you are using any of the special payment methods — ACH deposit, Fedwire transfer, checks, or internet payment options — *please note that the payment-due date may be earlier than the tax return filing-due date*. Check the appropriate section under each procedure for details.

Generally, the postmark date determines if filing is timely. If the due date of the return (the 25th day of the month) falls on a Saturday, Sunday, or on a state observance of a national holiday, then the return's filing-due date is the next business day that is not a Saturday, Sunday, or state observance of a national holiday. Delivery through a qualified private delivery service is timely if the date recorded or marked by the service is on or before the required mailing date. New Mexico considers a private delivery service qualified if it is accepted as such by the Internal Revenue Service. For electronically filed returns, the filing is timely if the electronic submission occurs on or before the due date.

--FILING CRS-1 FORMS ON THE INTERNET--

There is another way to file CRS-1 reports and pay your taxes on the Internet. Access the Taxation and Revenue Department's web page at http://www.tax.newmexico.gov/Online-Services/default.aspx and select "File Gross Receipts Tax".

Payment over the Internet is available for filing and paying your $25,000-or-more payment over the net via VISA, MasterCard, American Express or electronic check. Payments made by credit card carry a convenience fee on the payment amount to reimburse the state for fees banks and credit card companies charge for your use of credit cards. Deadlines remain the same for reporting. (See "Timely Filing" above and "Penalties" below.) However, if you are required to make payment by special payment methods, the Department must have access to your payment on or before the due date to be timely. Generally, if you transmit payment via the internet you may transmit three working days prior to the due date and your payment will be timely. Check with your financial institution to determine the amount of time needed for the payment to reach the Department.

You may use this system if you report or owe gross receipts tax, compensating tax, withholding tax, governmental gross receipts tax, interstate telecommunications gross receipts tax, leased vehicle gross receipts tax, or leased vehicle surcharge. You must be reachable by telephone or e-mail. Any CRS return except those noted below can be filed using the Department's web site, for any amount, including zero.

This system is not available for returns of taxpayers who are filing on a 13-month basis, or for tax periods which have not yet closed.

If submitting the form online and making a separate payment via Fedwire transfer or automated clearing house deposit, indicate on the online form that you are paying by Fedwire transfer or automated clearinghouse deposit. It will also ask you for the date on which payment was made.

--PENALTIES--

All taxpayers who fail to file tax returns in a timely way, *even if the payment itself is timely*, receive a penalty. Penalty is assessed at the rate of 2% per month, up to 20% of the tax due, until the return is filed. Penalty applies even if the payment is remitted properly and within deadline.

When you are required to use a special payment method *and do not*, you will be assessed penalty *and* interest. Penalty accrues at 2% per month, up to 20% of the tax due. Interest is due for the period between the date the special payment was due and the date funds become available to the state. Interest is calculated daily at a rate of 0.008219178%[1] per day.

Penalties or penalties and interest apply if you fail to transmit Fedwire transfers or ACH deposits in the proper format. An incorrectly transmitted Fedwire transfer is subject to a penalty of 2% per month until the date the taxpayer provides the information required by the Department (but see the following paragraph). If you do not correctly retransmit the ACH deposit by the due date, it is subject to penalty and interest. The Department assesses penalty -- or penalty and interest -- for failure to file, failure to remit payment, or failure to use the proper technical format, whichever amount is greater.

There is a five-day grace period in the application of penalty for taxpayers who make electronic payments of any tax when the payment does not include all information the Department requires. For the grace period to apply, the Department or its fiscal agent must have received payment by the due date, the payment must be traceable to the taxpayer, and the taxpayer must provide the information the Department requires within five business days.

---

[1] This daily interest rate is based on the IRC rate for the third quarter of 2015. For current quarterly and daily rates visit our website at www.tax.newmexico.gov.

SPECIAL PAYMENT PROCEDURES

Important: If you pay by ACH or Fedwire, please be sure to check the appropriate box on the CRS-1 Form or the OGT-1 return.

--HOW TO PAY BY CHECK--

If you pay by check, we suggest you include your return with your payment to ensure proper credit to your account. In any event, the return must be postmarked no later than the filing-due date (see the *Timely Filing* section) or you will receive a penalty for late filing. **The date the Department receives the check is the date of payment.** Make all checks payable to the New Mexico Taxation and Revenue Department.

Check drawn on any New Mexico financial institution. The Department's Santa Fe office must receive the taxpayer's check at least one banking day before the filing-due date.

Check drawn on any domestic non-New Mexico financial institution. The Department's Santa Fe office must get the taxpayer's check at least two banking days before the filing-due date.

Checks delivered to a TRD field office (Santa Fe, Albuquerque, Clovis, Farmington, Las Cruces, and Roswell) are not necessarily received that same day by the Department's Santa Fe office. If you wish to deliver a check to a field office, plan ahead to avoid penalty or penalty and interest.

Notice: When you provide a check as payment, you authorize the Taxation and Revenue Department either to use information for your check to make a one-time electronic fund transfer from your account, or to process the payment as a check transaction.

--HOW TO MAKE A FEDWIRE TRANSFER--

Fedwire is a payment service operated by the Federal Reserve System as a private wire network for transfers between financial institutions holding accounts at the Federal Reserve Bank. The Fedwire is initiated by your bank or company, made payable to the New Mexico State Treasurer, and deposited with the state's fiscal agent, which is Wells Fargo Bank. You will need to provide your bank or computer programmer with the correct bank account information.

Timely Filing and Fedwire Transfers. The due date for Fedwire transfers is the same as the due date for tax returns. The Department must have access to the funds on the due date, so check with your bank to determine the day to initiate the Fedwire. In many cases you can initiate the Fedwire transfer on the same day as the return's filing-due date. Remember to consider Saturdays, Sundays and bank holidays when you determine the filing-due date; see *Timely Filing* under the *General Information* section.

You must make a separate Fedwire transfer for each tax return filed even if the returns are part of the same tax group. For example, if you file gross receipts tax on one CRS-1 Form and withholding tax on a separate CRS-1 Form, you must make two Fedwire transfers. If your Fedwire transfer is not transmitted in the proper format described below, you will be assessed penalty (See the *Penalties* section on page 3).

Identification Information You Will Need. Each tax program has a separate receiving bank account number. Bank account numbers are listed here without hyphens because hyphens are not used in transmitting. These numbers are:

CRS Taxes	4123107773
Oil and Gas Taxes	4123107708
Natural Gas Processors Tax	4123107708
Fuel Taxes	4123107807
State Oil and Gas Royalties (State Land Office bank account)	4123107674

The Transit and Routing Number, also known as the ABA Number, is the numeric address for the Wells Fargo Bank within the Federal Reserve System. This number, presented without hyphens, is:

ABA Number   121000248

The contact information for the state's fiscal agent is:

Wells Fargo Bank, N.A.
New Mexico Commercial Banking
200 Lomas Blvd. NW
MAC Q2129-103
Albuquerque, NM 87102

Wells Fargo ACH Operations – 800-745-2426
Wells Fargo Wire Transfer Operations – 800-394-8115

Fedwire Instructions. Complete instructions for the Fedwire format should be obtained from your fiscal agent. See the *Technical Appendix* for other file formats you may need. The information required in the "details of payment" area of the wire form should follow TXP WIRE, containing Department specific fields as follows:

DETAILS OF PAYMENT - TXP FEDWIRE

Field Sequence	Field Name	Field Contents	Columns From – To For Max		Length (CHAR) Min/Max
1	Segment Identifier (Mandatory)	"TXP"	1	3	3/3
2	Delimiter (Mandatory)	"+"	4	4	1/1
3	Taxpayer ID Number (Mandatory)	Numeric	5	15	1/11
4	Delimiter (Mandatory)	"+"	16	16	1/1
5	Tax Program (Mandatory)	Numeric	17	19	1/3
6	Delimiter (Mandatory)	"+"	20	20	1/1
7	Report Date (Mandatory)	CCYYMMDD	21	28	8/8
8	Delimiter (Mandatory)	"+"	29	29	1/1
9	Tax Amount Type (Mandatory)	"T"	30	30	1/1
10	Delimiter (Mandatory)	"+"	31	31	1/1
11	Total Amount Paid (Mandatory)	Numeric	32	41	1/10
12	Terminator (Mandatory)	"-"	42	42	1/1

1) Segment Identifier   This field should have the value "TXP", which serves as the name of the segment.

2) Delimiter   The delimiter or data element separator is used to separate fields (data elements) within a segment. The character to be used as a delimiter for **WIRES** is the plus sign (+).

3) Tax ID Number   Tax Identification number. Enter your 11-digit New Mexico taxpayer Identification number (CRS or OGRID) for CRS, Oil & Gas Taxes, Natural Gas Processors Tax, Fuel Taxes, or Oil & Gas Royalties.

4) Delimiter   (+ same as field 2 above)

5) Tax Program   Fill in one of the three digit numbers applicable to the tax you are submitting payment for.

    "046"   for any combination of Gross Receipts Taxes (including Local Option Gross Receipts Taxes, Governmental Gross Receipts Tax, Interstate Telecommunications Gross Receipts Tax, Leased Vehicle Gross Receipts Tax, and the Leased Vehicle Surcharge), Compensating Tax, and Withholding Tax

    "011"   for Withholding Tax only

    "040"   for Fuel Taxes

"043"	for Compensating Tax only
"082"	for Natural Gas Processors Tax
"084"	for Oil and Gas Taxes
"087"	for State Oil and Gas Royalties

6) Delimiter   (+ same as field 2 above)

7) Report Date   Enter an eight digit date using format CCYYMMDD. Example: Enter 20100630 for the tax period ending June 30, 2010.

8) Delimiter   (+ same as field 2 above)

9) Tax Amount Type   Enter "T".

10) Delimiter   (+ same as field 2 above)

11) Total Amount Paid   Enter up to 10 numbers to indicate the amount to be transmitted. Include cents but not a decimal, commas or other special character. Example: Enter $12,560,700.15 as 1256070015.

12) Terminator   The terminator denotes the end of the segment. The value of this field should be a dash (-) for **WIRES**.

Examples. Here are completed examples of **WIRES** for a CRS taxpayer, Oil and Gas taxpayer, Natural Gas Processors Tax taxpayer, and Fuel Tax taxpayer. Please contact the State Land Office for Oil and Gas Royalty examples or information.

         TXP+02000111008+046+20100630+T+450012-

         TXP+00000001656+084+20100630+T+700050-

         TXP+00000090333+082+20100630+T+75000-

         TXP+02000111002+040+20100630+T+1234510-

- **Please note that the delimiters are plus signs (+), the ending delimiter is a dash (-) and that zeros have been added to OGRID taxpayer Identification numbers.**

This document does not cover the new federal banking requirement dealing with international ACH transactions (IAT). Please consult your financial institution if this transaction originates in a financial institution located within the territorial jurisdiction of the United States. The transaction is not an IAT if the account is located in a financial institution that is:
- Located within the United States;
- Located on a United States military base; or
- Located in American Samoa, Guam, the Northern Mariana Islands, Puerto Rico or the U.S. Virgin Islands.

--HOW TO MAKE AN AUTOMATED CLEARINGHOUSE (ACH) DEPOSIT--

An Automated Clearinghouse (ACH) deposit, an electronically transmitted credit, uses specific formats detailed in this section. The ACH deposit is made payable to the New Mexico State Treasurer and deposited with the state's fiscal agent, which is Wells Fargo Bank beginning.

Use the TXP (tax payment) format of the CCD Plus application as outlined by the National Automated Clearinghouse Association (NACHA) guidelines to make the ACH deposit. This section includes the formatting information you must use or provide to your ACH deposit initiator. See the *Technical Appendix* for other file formats you may need.

Taxpayers are responsible for making the arrangements necessary to transmit an ACH deposit.

The options are:

Use your bank. If your bank is set up to initiate ACH deposits using the TXP format of the CCD Plus application, you can make arrangements with your bank to initiate ACH transfers to the State of New Mexico. In this case your bank is the "originating depository financial institution." You must provide the information detailed in this section to your bank.

Use a cash management service. Cash management services also can initiate an ACH deposit using the required format. Usually you can provide the required information to the cash management service by telephone. The service then sends the information to the "originating depository financial institution." It may be possible for you to authorize an ACH transfer through your computer by subscribing to a software package offered by one of these services.

The Taxation and Revenue Department's fiscal agent rejects any payment not in compliance with required procedures. This may result in penalty and interest assessments.

First-time Users. No matter which of the three options you choose, if you are a first-time ACH user you must conduct a "prenote test" with your financial institution. The prenote test is a banking industry safeguard used to verify the acceptability of your routing/transit number and bank account number.

The prenote test is not a requirement of the Taxation and Revenue Department; however, a monetary prenote of .01 or more will confirm that the addendum and monetary field formats have been set up properly.

Timely Filing and ACH Payments. For the ACH payment to be timely, the Department must have *access to the funds* on or before the tax return's filing-due date. This means you must *authorize the transfer* at least one banking day before the tax return's filing-due date.

Remember to consider Saturdays, Sundays and bank holidays when you determine the filing-due date; see *Timely Filing* under the *General Information* section. For example, if Christmas falls on a Monday, the due date for November CRS taxes becomes Tuesday, December 26th. To ensure timely payment you need to initiate the ACH deposit no later than Friday, December 22.

If your ACH deposit does not arrive in the proper format, the Department is unable to process it. ACH deposits not properly retransmitted by the due date are subject to penalty and interest. (See the *Penalties* section.) If payment is transmitted in a timely way in the proper format but some of

the required information is missing or incorrect, penalty may apply. In such a case, there is a five-day grace period applied to penalty if the electronic payment reaches the Department or its fiscal agent in a timely fashion and is traceable to the taxpayer. The taxpayer has five business days to provide the correct transmission information before the application of penalty.

Identification Information You Will Need. There is a separate receiving bank account number for each tax program. (Bank account numbers are listed here without hyphens because hyphens are not used in transmitting.) These numbers are:

CRS Taxes	4123107773
Oil and Gas Taxes	4123107708
Natural Gas Processors Tax	4123107708
Fuel Taxes	4123107807
State Oil and Gas Royalties (State Land Office bank account)	4123107674

The Transit and Routing Number, also known as the ABA Number, is the numeric address for Wells Fargo Bank within the Federal Reserve System. This number (presented without hyphens) is:

ABA Number	121000248

The contact information for the state's fiscal agent is:

Wells Fargo Bank, N.A.
New Mexico Commercial Banking
200 Lomas Blvd. NW
MAC Q2129-103
Albuquerque, NM 87102

Wells Fargo ACH Operations – (800) 745-2426
Wells Fargo Wire Transfer Operations – (800) 394-8115

Note: This document does not cover the new federal banking requirement dealing with international ACH transactions (IAT). Please consult your financial institution if this transaction originates in a financial institution located within the territorial jurisdiction of the United States.

The transaction is not an IAT if the account is located in a financial institution that is:
• Located within the United States;
• Located on a United States military base; or
• Located in American Samoa, Guam, the Northern Mariana Islands, Puerto Rico or the U.S. Virgin Islands.

TECHNICAL APPENDIX

This technical appendix provides specifications for the following file formats:

In the **TXP Format of the CCD Plus Application (NACHA) Convention** there are three types of data fields. Whether a data field is Mandatory, Optional, or Required is noted in the Field Sequence column on each record format table by "M", "O", or "R".

1) **Mandatory**   Any "Mandatory" field not included in an ACH entry will cause that entry, batch, or file to be rejected and returned to the Originating DFI (Depository Financial Institution) by the first ACH processing the file. A "Mandatory" field is necessary to ensure the proper routing and/or posting of an ACH entry.

2) **Optional**   The inclusion or omission of an "Optional" data field is at the discretion of the originating company and DFI; however, if a DFI originates files using optional data fields, these fields must be returned to the Originating DFI if the entry is returned.

3) **Required**   The omission of a "Required" field will not cause an entry reject at the ACH Operator, but may cause a reject at the Receiving DFI. Data classified as "Required" should be included by the Originating Company and DFI to avoid processing control problems at the Receiving DFI.

Justification of Field Contents. For all of the specifications tables that follow, when Field Contents are alphanumeric, information should be left-justified, with any remaining right spaces left blank. When Field Contents in batch headers and batch information are numeric, information should be right-justified. Fill any remaining spaces at the left with zeros.

Table 1:   File Header Record Format

FILE HEADER RECORD FORMAT

Field Sequence	Field Name	Field Contents	Columns From - To		Length (CHAR)
1 (M)	Record Type Code	"1"	1	1	1
2 (R)	Priority Code	"01"	2	3	2
3 (M)	Immediate Destination ID Number	"b121000248"	4	13	10
4 (M)	Immediate Origin ID Number	"bTTTTAAAAC"	14	23	10
5 (M)	Transmission Date	YYMMDD	24	29	6
6 (O)	Transmission Time	HHMM	30	33	4
7 (M)	File ID Modifier	Alphanumeric	34	34	1
8 (M)	Record Size	"094"	35	37	3
9 (M)	Blocking Factor	"10"	38	39	2
10 (M)	Format Code	"1"	40	40	1
11 (M)	Immediate Destination Name	Alphanumeric	41	63	23
12 (M)	Immediate Origin Name	Alphanumeric	64	86	23
13 (O)	Reference Code	Alphanumeric	87	94	8

EXPLANATION OF FIELDS IN FILE HEADER RECORD FORMAT

1. Record Type Code — MANDATORY
This field should have the value of "1" to identify this record as a File Header Record.

2. Priority Code — REQUIRED
This field is included to allow for some future scheme for priority handling of files. At this time a value of "01" should be used.

3. Immediate Destination ID Number — MANDATORY
This field identifies the DFI receiving the data for the transaction. The ten-character format begins with a blank in the first position, followed by the ABA number for Wells Fargo Bank (121000248).

4. Immediate Origin ID Number — MANDATORY
This field identifies the DFI sending the data for the transaction. The ten-character format begins with a blank in the first position, followed by the four-digit transit number, the four-digit ABA number, and then the Check Digit which should be in position 10.

5. Transmission Date — MANDATORY

The Transmission (File Creation) Date is the date on which the data file is prepared by an Originating DFI (ACH Input files) or the date (Exchange Date) on which a file is transmitted from ACH to ACH, or from ACH to Receiving DFI (ACH Output Files). The Transmission Date is expressed in "YYMMDD" format.

6. Transmission Time — OPTIONAL

The Transmission (File Creation) Time is expressed in an "HHMM" (24-hour clock) format.

7. File ID Modifier — MANDATORY

The File ID Modifier is provided in the File Header Record to distinguish among multiple files created on the same date between the same participants. The company may establish a code within the letters A through Z.

8. Record Size — MANDATORY

The Record Size field indicates the number of characters contained in each record. At this time the value "094" must be used.

9. Blocking Factor — MANDATORY

The Blocking Factor for magnetic tape files defines the number of physical records within a magnetic tape block. For all tapes moving between a DFI and an ACH (either way) the value "10" must be used.

10. Format Code — MANDATORY

This code allows for future format variations. As currently defined, the format for the tape files containing paperless entries is value "1".

11. Immediate Destination Name — MANDATORY

The name of the ACH is in this record to provide additional identification information.

12. Immediate Origin Name — MANDATORY

The name of the ACH is in this record to provide additional identification information.

13. Reference Code — OPTIONAL

This field is reserved for information pertinent to the sender.

Table 2:   Company/Batch Header Record Format

COMPANY/BATCH HEADER RECORD FORMAT

Field Sequence	Field Name	Field Contents	Columns From - To		Length (CHAR)
1 (M)	Record Type Code	"5"	1	1	1
2 (M)	Service Class Code	"200"	2	4	3
3 (M)	Sending Company Name	Alphanumeric	5	20	16
4 (O)	Company Discretionary Data	Alphanumeric	21	40	20
5 (R)	Taxpayer ID Number	Alphanumeric	41	50	10
6 (M)	Standard Entry Class Code	"CCD"	51	53	3
7 (M)	Company Entry Description	Alphanumeric	54	63	10
8 (O)	Company Descriptive Date	Alphanumeric	64	69	6
9 (R)	Effective Entry Date	YYMMDD	70	75	6
10	Settlement Date (Julian)	Numeric	76	78	3
11 (M)	Originator Status Code	"1"	79	79	1
12 (M)	Originating DFI Identification	"TTTTAAAA"	80	87	8
13 (M)	Batch Number	Numeric	88	94	7

EXPLANATION OF FIELDS IN COMPANY/BATCH HEADER RECORD FORMAT

1. Record Type Code — MANDATORY
This field should have the value of "5" to identify this record as a Company/Batch Header Record.

2. Service Class Code — MANDATORY
The Service Class Code (BAI specifications) identifies the general classification of dollar entries to be exchanged. This standard has been recommended to facilitate inter-DFI transmission of data. The code we have been assigned is: "200" = ACH Entries Mixed Debits and Credits.

3. Sending Company Name — MANDATORY
The company establishes the value of this field to further identify the source of the entry and for descriptive purposes of the receiver or customer.

4. Company Discretionary Data — OPTIONAL
This field allows companies and/or Originating DFIs to include codes (one or more) of significance only to them to enable specialized handling of all subsequent entries in that batch. This field must be returned intact on any return entry.

5. Taxpayer Identification Number — REQUIRED
Insert the first ten positions (excluding hyphens) of the Taxpayer ID assigned by the Taxation and Revenue Department for the specific tax you are paying. This field should be left-justified and the unused spaces filled with blanks. For example, if the Taxpayer ID for a company paying Gross

Receipts Tax is "01-999999-009", the value in this field would be "0199999900". If for a company paying Oil and Gas Taxes the Taxpayer ID is "1656", the value in this field would then be "1656bbbbbb".

6. Standard Entry Class Code — MANDATORY
This field is mnemonic which permits various kinds of entries to be distinguished. The code we have been assigned is: "CCD" = Cash Concentration or Disbursement.

7. Company Entry Description — MANDATORY
The company establishes the value of this field as a description of the purpose of the entry when displayed to the receiver. All values in this field should be left-justified and have the unused spaces blank. The values to be used are:

"CRS"   for Combined Reporting System Taxes (see listing on page 2)

"NGP"   for Natural Gas Processors Tax

"OGT"   for Oil and Gas Taxes (see listing on page 2)

"CFT"   for Fuel Taxes (see listing on page 2)

"ROY"   for State Oil and Gas Royalties

"REVERSAL" for a batch containing reversing entries

8. Company Descriptive Date — OPTIONAL
The company establishes this field as the date it would like to see displayed for descriptive purposes. This field is never used to control timing of any computer or manual operation. It is solely for descriptive purposes. For example, to identify the Reporting Period of June 2010 use the format "JUNE10."

9. Effective Entry Date — REQUIRED
This is the date specified by the company on which settlement for an entry is to occur. Settlement for all remittances to the Taxation and Revenue Department is the 25th of each month. Due to this standard, processing and transmittal of entries by the Originating ACH Operator should take place one or two banking days prior to the date specified. The Originating ACH shall insert the next banking day after the processing date as the effective entry date when this field is totally blank or zero, partially blank, partially non-numeric, non-numeric, or when it contains an incomplete date, day numbers higher than 31, or month numbers higher than 12.

10. Settlement Date (Julian)
The scheduled settlement date with respect to entries is inserted by the Receiving ACH.

11. Originator Status Code — MANDATORY
This code identifies the type of originator of an entry. The currently assigned value is "1". This code identifies the originator as a depository financial institution which has agreed to be bound by these rules.

12. Originating DFI Identification — MANDATORY
The eight-character format used in this field begins with the four-digit transit number, followed by the four-digit ABA number to identify the DFI originating entries within a given batch.

13. Batch Number — MANDATORY
This number, assigned in ascending sequence to each batch in a given file of entries, is

designated by the Sending Point. Since the batch number in this record and the Company Batch Control record are the same, the ascending sequence number should be assigned by batch and not by record. This field should be right-justified and zero-filled.

Table 3:   Entry Detail Record Format

ENTRY DETAIL RECORD FORMAT

Field Sequence	Field Name	Field Contents	Columns From - To		Length (CHAR)
1 (M)	Record Type Code	"6"	1	1	1
2 (M)	Transaction Code	"22"	2	3	2
3 (M)	Receiving DFI Identification	"12100024"	4	11	8
4 (M)	Receiving DFI Check Digit	"8"	12	12	1
5 (M)	Account Number	Alphanumeric	13	9	17
6 (M)	Deposit Amount	$$$$$$$cc	38	9	10
7 (O)	Individual ID Number	Alphanumeric	40	54	15
8 (M)	Company Name	Alphanumeric	55	76	22
9 (O)	Discretionary Data	Alphanumeric	77	78	2
10 (M)	Addenda Record Indicator	"1"	79	79	1
11 (M)	Trace Number	Numeric	80	94	15

EXPLANATION OF FIELDS IN ENTRY DETAIL RECORD FORMAT

1. Record Type Code — MANDATORY
This field should have the value of "6" to identify this record as an Entry Detail Record.

2. Transaction Code — MANDATORY
A Transaction Code has been defined to identify deposit entries. The assigned value is: "22" = Automated Deposit.

3. Receiving DFI Identification — MANDATORY
The eight-character format used in this field begins with the 4-digit transit number, followed by the four-digit ABA number to identify the DFI receiving entries within a given batch. The value is "12100024".

4. Receiving DFI Check Digit — MANDATORY
The Check Digit number is "8".

5. Account Number — MANDATORY
The Account Number field identifies the appropriate account used for posting of remittance deposits. This field should have one of the values listed below. This field should be left-justified and the unused spaces blank:

4123107773   for Combined Reporting System Taxes (see listing on
                          page 2)

4123107708   Oil and Gas Taxes (see listing on page 2)

4123107708	Natural Gas Processors Tax
4123107807	for Fuel Taxes (see listing on page 2)
4123107674	State Oil and Gas Royalties (State Land Office bank account)

6. Deposit Amount — MANDATORY

The Receiving DFI posts this deposit amount to the appropriate account authorized by the sender. This field should be right-justified and unused spaces filled by zeros. No decimal point is used.

7. Individual ID Number — OPTIONAL

8. Company Name — MANDATORY

9. Discretionary Data — OPTIONAL

This field allows Originating DFIs to include codes significant only to them to enable specialized handling of the entry. There will be no standardized interpretation for the value of this field. It can either be a single, two-character code, or two distinct one-character codes, according to the needs of the Originating DFI and/or company. This field must be returned intact for any returned entry.

10. Addenda Record Indicator — MANDATORY

This field should have the value of "1" which indicates that one Special Addenda Record follows.

11. Trace Number — MANDATORY

A Trace Number, assigned by the Originating DFI in ascending sequence, is included in each Entry Detail Record. Trace Numbers uniquely identify each entry within a batch in an ACH input file. In association with the batch number, transmission (file creation) date, and file ID modifier, the Trace Number uniquely identifies an entry within a given file.

Throughout the entire processing cycle (from Originating DFI to Receiving DFI) the Trace Number remains with the entry record. The Trace Number is critical in routing returned entries from the Receiving DFI back to the Originating DFI through the ACH. Since it is possible, although undesirable, for an Originating DFI to duplicate Trace Numbers on separate files or within different batches submitted during the same processing date, the file ID modifier in the Originating DFI's File Header Record should also be referenced when the Originating DFI traces returned entries.

The Trace Number is constructed as follows:

Positions:

01-04	Transit/Routing Number of Originating DFI
05-08	ABA Number of Originating DFI
09-15	Entry Detail Sequence Number — the item number assigned in ascending order to entries within each batch. Provisions should be made by the Originating DFI to avoid duplication of Trace Numbers if multiple data files are prepared on the same day. Trace Numbers are not required to be contiguous. This section should be right-justified and have unused spaces filled with zeros.

Table 4:   Special Addenda Record Format — TXP (NACHA) Convention

SPECIAL ADDENDA RECORD FORMAT - TXP (NACHA) CONVENTION

Field Sequence	Field Name	Field Contents	Columns From – To For Max		Length (CHAR) Min/Max
1 (M)	Record Type Code	"7"	1	1	1/1
2 (M)	Addenda Type Code	"05"	2	3	2/2
TXP ADDENDUM START					
3 (M)	Segment Identifier	"TXP"	4	6	3/3
4 (M)	Separator	"*"	7	7	1/1
5 (M)	Taxpayer ID Number	Numeric	8	18	1/11
6 (M)	Separator	"*"	19	19	1/1
7 (M)	Tax Program	Numeric	20	22	1/3
8 (M)	Separator	"*"	23	23	1/1
9 (M)	Report Date	CCYYMMDD	24	31	8/8
10 (M)	Separator	"*"	32	32	1/1
11 (M)	Tax Amount Type	"T"	33	33	1/1
12 (M)	Separator	"*"	34	34	1/1
13 (M)	Total Amount Paid	Numeric	35	44	1/10
14 (M)	Terminator	"\"	45	45	1/1
TXP ADDENDUM END					
15	Reserved	Blanks	83	83	1/1
16 (M)	Special Addenda Sequence Number	"0001"	84	87	4/4
17 (M)	Entry Detail Sequence Number	Numeric	88	94	7/7

EXPLANATION OF FIELDS IN SPECIAL ADDENDA RECORD - FORMAT TXP (NACHA) CONVENTION

Examples of this format are on page 22.

1.   Record Type Code — MANDATORY
This field should have the value of "7" to identify this record as a Special Addenda Record.

2.   Addenda Type Code — MANDATORY
This field should have the value of "05" which will identify this record as containing Special Addenda Information applying to "CCD" (Cash Concentration or Disbursement) entries.

TXP ADDENDUM START
NOTE: SOME FIELDS HAVE VARIABLE LENGTHS.

3. Segment Identifier — MANDATORY
This field should have the value "TXP", which serves as the name of the segment.

4. Separator — MANDATORY
The separator or data element separator is used to separate fields (data elements) within a segment. The character to be used as a separator is the asterisk (*).

5. Taxpayer ID Number — MANDATORY
The value in this field should be the Taxpayer ID assigned by the Taxation and Revenue Department for the specific tax you are paying (New Mexico CRS or OGRID identification number). For example, if the Taxpayer ID for a company paying Gross Receipts Tax is "01-987654-003", the value in this field should be "01987654003". For a company paying Oil and Gas Tax with ID number "1656", it could be "1656" or 11 digits left filled with zeroes as "00000001656".

6. Separator — MANDATORY
The separator or data element separator separates fields (data elements) within a segment. The character used as a separator is the asterisk (*).

7. Tax Program — MANDATORY — Variable Length (min 1 - max 5)
This field provides an identifier pertinent to the type of tax being paid by this transaction. The values to be used are:

"046"	for any combination of Gross Receipts Taxes (including Local Option Gross Receipts Taxes, Governmental Gross Receipts Tax, Interstate Telecommunications Gross Receipts Tax, Leased Vehicle Gross Receipts Tax, and the Leased Vehicle Surcharge), Compensating Tax, and Withholding Tax
"011"	for Withholding Tax only
"040"	for Fuel Taxes
"043"	for Compensating Tax only
"082"	for Natural Gas Processors Tax
"084"	for Oil and Gas Taxes
"087"	for State Oil and Gas Royalties

8. Separator — MANDATORY
The separator or data element separator separates fields (data elements) within a segment. The character used as a separator is the asterisk (*).

9. Report Date — MANDATORY
This field should identify the last day of the reporting period to which this transaction applies (CCYYMMDD). For example, to identify the reporting period of June 30, 2010, the format of "20100630" should be used.

10. Separator — MANDATORY
The separator or data element separator separates fields (data elements) within a segment. The character used as a separator is the asterisk (*).

11. Tax Amount Type — MANDATORY
The amount type is used to identify the type of amount that follows. The character used is "T" to indicate tax amount type.

12. Separator — MANDATORY
The separator or data element separator separates fields (data elements) within a segment. The character used as a separator is the asterisk (*).

13. **Total Amount Paid — MANDATORY — Variable Length (min 1 - max 10)**
This field is the total amount (Gross Receipts Tax, Compensating Tax, Withholding Tax, Oil and Gas Tax, Natural Gas Processors Tax, Fuel Taxes or State Oil and Gas Royalties and may include penalty and interest) being remitted for the identified tax in the tax program field. This field should always contain cents (cc) but will not include decimal or other characters. For example, if the total amount is $31,233.52, the value in this field should be "3123352".

14. Terminator — MANDATORY
The terminator denotes the end of the segment. The value of this field should be "\".

TXP ADDENDUM END

15. Reserved — To be filled with blanks

16. Special Addenda Sequence Number — MANDATORY
This field should have the value of "0001" since only one Special Addenda Record can be created for each Entry Detail Record.

17. Entry Detail Sequence Number — MANDATORY
This field contains the ascending sequence number section of the Entry Detail Record's Trace Number. This number is the same as the last 7 digits of the Trace Number of the related Entry Detail Record.

Examples. Following are examples of taxpayer information expressed in the Special Addenda Record Format - TXP (NACHA) Convention.

Example 1: Gross Receipts Tax

Taxpayer ID#: 01111111009
Tax type: Gross Receipts Tax (046)
For the reporting period of: June 30, 2010
Amount owed: $99,999.99
Penalty owed: $999.99
Interest owed: $999.99
Total amount paid: $101,999.97

The information in this example would be formatted as follows:

TXP*01111111009*046*20100630*T*10199997\

Example 2: Compensating Tax

Taxpayer ID#: 02000111008
Tax type: Compensating Tax (043)
For the reporting period of: September 30, 2010
Amount owed: $33,333.99
Penalty owed: $0
Interest owed: $0
Total amount paid: $33,333.99

The information in this example would be formatted as follows:

TXP*02000111008*043*20100930*T*3333399\

Example 3: Oil and Gas Tax

Taxpayer (OGRID) ID#: 1656
Tax type: Oil and Gas Tax (084)
For the reporting period of: October 31, 2010
Amount owed: $44,444.99
Total amount paid: $44,444.99

The information in this example would be formatted as follows:

TXP*1656*084*20101031*T*4444499\

Example 4: Natural Gas Processors Tax

Taxpayer (OGRID) ID#: 90333
Tax type: Nat. Gas Processors Tax (082)
For the reporting period of: October 31, 2010
Amount owed: $30,000.89
Total amount paid: $30,000.89

The information in this example would be formatted as follows:

TXP*90333*082*20101031*T*3000089\

Example 5: Fuel Tax

Taxpayer ID#: 011234567001
Tax type: Fuel Tax (040)
For the reporting period of: November 30, 2010
Amount owed: $105.32
Total amount paid: $105.32

The information in this example would be formatted as follows:

TXP*01234567001*040*20101130*T*10532\

Example 6: State Oil and Gas Royalties

Taxpayer (OGRID) ID#: 1656
Tax type: Oil and Gas Royalties (087)
For the reporting period of: December 31, 2010
Amount owed: $44,444.00
Total amount paid: $44,444.00

The information in this example would be formatted as follows:

TXP*1656*087*20101231*T*4444400\

Table 5:   Company/Batch Control Record Format

COMPANY/BATCH CONTROL RECORD FORMAT

Field Sequence	Field Name	Field Contents	Columns From - To		Length (CHAR)
1 (M)	Record Type Code	"8"	1	1	1
2 (M)	Service Class Code	"200"	2	4	3
3 (M)	Entry/Addenda Count	Numeric	5	10	6
4 (M)	Entry Hash	Numeric	11	20	10
5 (M)	Total Debit Entry Amount	$$$$$$$$$$cc	21	32	12
6 (M)	Total Credit Entry Amount	$$$$$$$$$$cc	33	44	12
7 (R)	Taxpayer ID Number	Alphanumeric	45	54	10
8	Reserved	Blanks	55	73	19
9	Reserved	Blanks	74	79	6
10 (M)	Originating DFI Identification	"TTTTAAAA"	80	87	8
11 (M)	Batch Number	Numeric	88	94	7

EXPLANATION OF FIELDS IN COMPANY/BATCH CONTROL RECORD FORMAT

1. Record Type Code — MANDATORY
This field should have the value of "8" to identify this record as a Company/Batch Control Record.

2. Service Class Code — MANDATORY
The Service Class Code (BAI specifications) identifies the general classification of dollar entries to be exchanged. This standard has been recommended to facilitate inter-DFI transmission of data. The code we have been assigned is: "200" = ACH Entries Mixed Debits and Credits.

3. Entry/Addenda Count — MANDATORY
This count is a tally of each Entry Detail Record and each Special Addenda Record processed within either the batch or file, as may be appropriate.

4. Entry Hash — MANDATORY
The critical Transit/Routing number in each entry is hashed (check digits programmed by the bank) to protect against inadvertent alteration of data contents due to hardware failure or program error. NOTE: Entry Detail Addenda Records are not hashed).

5. Total Debit Entry Amount — MANDATORY
This field contains accumulated Entry Detail debit totals within a given batch (Company/Batch Control Record) and accumulated Company/Batch Control Record debit totals within a given file (File Control Record).

6. Total Credit Entry Amount — MANDATORY
This field contains accumulated Entry Detail credit totals within a given batch (Company/Batch Control Record) and accumulated Company/Batch Control Record credit totals within a given file

(File Control Record).

7. Taxpayer ID Number — Required

Insert the first ten positions (excluding hyphens "-") of the Taxpayer ID assigned by the Taxation and Revenue Department for the specific tax you are paying (New Mexico CRS or OGRID identification number). This field should be left-justified and have the unused spaces filled with blanks. For example, if the Taxpayer ID for a company paying Gross Receipts Tax is "01-999999-009", the value in this field should be "01999999009". For a company paying Oil and Gas Taxes, if the Taxpayer ID is "1656", the value in this field should then be "1656bbbbbb".

8. Reserved — To be filled with blanks

9. Reserved — To be filled with blanks

10. Originating DFI Identification — MANDATORY

The eight-character format used in this field begins with the four-digit Transit Number, followed by the four-digit ABA number to identify the DFI originating entries within a given batch.

11. Batch Number — MANDATORY

This number, assigned in ascending sequence to each batch in a given file of entries, is designated by the sending point. Since the batch number in this record and the Company Batch Header Record is the same, the ascending sequence number should be assigned by batch and not by record. This field should be right-justified, zero-filled.

Table 6:   File Control Record Format

FILE CONTROL RECORD FORMAT

Field Sequence	Field Name	Field Contents	Columns From - To		Length (CHAR)
1 (M)	Record Type Code	"9"	1	1	1
2 (M)	Batch Count	Numeric	2	7	6
3 (M)	Block Count	Numeric	8	13	6
4 (M)	Entry/Addenda Count	Numeric	14	21	8
5 (M)	Entry Hash	Numeric	22	31	10
6 (M)	Total Debit Entry Amount	$$$$$$$$$cc	32	43	12
7 (M)	Total Credit Entry Amount	$$$$$$$$$cc	44	55	12
8	Reserved	Blanks	56	94	39

EXPLANATION OF FIELDS IN FILE CONTROL RECORD FORMAT

1. Record Type Code — MANDATORY
This field should have the value of "9" to identify this record as a File Control Record.

2. Batch Count — MANDATORY
The value of this field must be equal to the number of Company/Batch Header Records in the file. This field should be right-justified, zero-filled.

3. Block Count — MANDATORY
The Block Count contains the number of physical blocks in the file, including both the File Header and File Control Records. This field should be right-justified, zero-filled.

4. Entry/Addenda Count — MANDATORY
This count is a tally of each Entry Detail Record and each Special Addenda Record processed within either the batch or file, as may be appropriate. This field should be right-justified, zero-filled.

5. Entry Hash — MANDATORY
The critical Transit/Routing number in each entry is hashed (check digits programmed by the bank) to protect against inadvertent alteration of data contents due to hardware failure or program error. NOTE: Entry Detail Addenda Records are not hashed).

6. Total Debit Entry Amount — MANDATORY
This field contains accumulated Entry Detail debit totals within a given batch (Company/Batch Control Record) and accumulated Company/Batch Control Record debit totals within a given file (File Control Record).

7. Total Credit Entry Amount — MANDATORY
This field contains accumulated Entry Detail credit totals within a given batch (Company/Batch Control Record) and accumulated Company/Batch Control Record credit totals within a given file (File Control Record).

8. Reserved — To be filled with blanks

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:

<div align="center">

http://www.tax.newmexico.gov

</div>

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 offers a compact disk of all statutes and regulations. The order form is available at all local tax offices, through the Tax Information and Policy Office and on the department's web page at www.tax.newmexico.gov. Specific regulations are also available at the State Records Center or on its web page at www.nmcpr.state.nm.us/nmac.

Order regulation books directly from:

<div align="center">

New Mexico Compilation Commission
http://www.nmcompcomm.us/index.html

</div>

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 http://www.tax.newmexico.gov/rulings.aspx.

Public Decisions & Orders. All public decisions and orders issued since July 1994 are compiled and available on the department's web page free of charge at http://www.tax.newmexico.gov/tax-decisions-orders.aspx.

FOR FURTHER ASSISTANCE

For general information about your tax return or payment please contact your nearest Taxation and Revenue Department tax field office listed below and on the next page.

For technical questions about special payment methods or procedures, please contact:

New Mexico Taxation and Revenue Department
(505) 827-0832 or (505) 827-0818

For information about Oil and Gas Taxes or Natural Gas Processors Tax please contact:

New Mexico Taxation and Revenue Department
P.O. Box 2308
Santa Fe, NM 87504-2308
Oil and Gas Bureau
(505) 827-0811

For information about Oil and Gas Royalties please contact:

New Mexico State Land Office
Royalty Management Division
P.O. Box 1148
Santa Fe, NM 87504-1148
(505) 827-5705

State of New Mexico's fiscal agent:

Wells Fargo Bank, N.A.
New Mexico Commercial Banking
200 Lomas Blvd. NW
MAC Q2129-103
Albuquerque, NM 87102

Wells Fargo ACH Operations – (800) 745-2426
Wells Fargo Wire Transfer Operations – (800) 394-8115

Please see following page for a complete listing of New Mexico local tax offices.

FOR FURTHER ASSISTANCE

The New Mexico Taxation and Revenue Department's local tax offices provide full service and information about Department-administered taxes, programs, and forms as well as 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 Bldg. #2
P.O. Box 607
Las Cruces, NM 88004-0607

SANTA FE   (505) 827-0951
Taxation and Revenue Department
1200 S. St. Francis Dr.
P.O. Box 5374
Santa Fe, NM 87502-5374

ROSWELL   (575) 624-6065
Taxation and Revenue Department
400 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

This publication provides instructions or general information to the taxpayer. It does not constitute a regulation or ruling as defined under Section 7-1-60, *New Mexico Statutes Annotated, 1978*. 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.