
FYI-330

New Mexico
Taxation and Revenue Department

FOR YOUR INFORMATION

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

INCOME AND WITHHOLDING INFORMATION RETURNS and FILING METHODS 2016

This publication discusses New Mexico's requirements for income and withholding information returns submitted on paper forms, magnetic media, through the Combined Federal/State Filing Program or other electronic transmission. It addresses obligations of employers, payers, remitters of oil and gas proceeds, pass-through entities and gambling establishment operators.

Note: New Mexico requires the following information returns: federal forms W-2, W-2G, 1099-R, and 1099-Misc, (for oil and gas proceeds and pass-through entity withholding). Additionally, any other income and withholding return that includes New Mexico income tax withheld must be sent to the Department.

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Taxpayers should be aware that subsequent legislation, regulations, court decisions, revenue rulings, notices and announcements might affect the accuracy of this publication's contents. Please contact the district tax office nearest you (see the last page of this publication) or check the Department's web site at www.tax.newmexico.gov.

INCOME AND WITHHOLDING RETURNS

New Mexico requires the reporting of income and withholding information:

From W-2, W-2G and 1099-R Filers: This category includes those who withhold from wages, compensation and gambling winnings when there is a corresponding requirement to withhold for federal purposes. It also includes withholding from pensions or annuities.

- 1) An employer who is required to file Form ES-903A*, *Quarterly Wage and Contribution Report*, to the New Mexico Department of Workforce Solutions, **or** Form TRD-31109, *Quarterly Wage, Income, Withholding and Workers' Compensation Fee Report*, to the Taxation and Revenue Department is **not** required to submit Forms W-2 to the Department.
- 2) The Taxation and Revenue Department requires information from the federal information returns W-2G, 1099-R to be provided to the Department when New Mexico tax has been withheld.
 - Employers who are required to file Forms W-2 to the Department and who have more than 50 employees must file the W-2s electronically.
 - Employers who are required to file Forms W-2 to the Department and who have 50 or fewer employees may file the W-2s electronically or by paper.
 - Others may file electronically or by paper.

From remitters of oil and gas proceeds from wells located In New Mexico:

- 1) If you are required to file federal Form 1099-Misc, separate the New Mexico rents and royalties from rents and royalties paid everywhere. Report to this Department only amounts from New Mexico properties. To satisfy the requirement to report, a remitter may file a 1099-Misc, *pro-forma* 1099-Misc, or New Mexico Form RPD-41285, *Annual Statement of Withholding of Oil and Gas Proceeds* (alike in purpose to a W-2).
- 2) Remitters of oil and gas proceeds --- and payers of oil and gas rents and royalties who are not required to file federal Form 1099-Misc – should submit Form RPD-41285, *Annual Statement of Withholding of Oil and Gas Proceeds*, or a *pro forma* 1099-Misc.

For oil and gas proceeds paid on or after January 1, 2012, the remitter who has more than 50 payees who receive New Mexico oil and gas proceeds is required to electronically file. Others may file electronically or by paper.

From pass-through entities required to withhold from the net income of its

owners, members, partners or beneficiaries: For tax years beginning on or after January 1, 2012, pass-through entities are required to withhold from the net income of its owners, members, partners and beneficiaries and report and remit the payment annually.

- Except for taxpayers filing Form FID-1, a pass-through entity reports the income and withholding information to the Department by filing the *2016 PTW Detail Report For Annual Withholding of Net Income From a Pass-Through Entity*, Form RPD-41367, and pays the tax at the time the form is due.
- Beginning tax year 2013, an estate or fiduciary filing Form FID-1, files Schedule FID-D, *Annual Withholding of Net Income from a Fiduciary Detail Report*, instead of the *2016 PTW Detail Report For Annual Withholding of Net Income From a Pass-Through Entity*, Form RPD-41367.

- Separate income and withholding returns (1099-Misc or Form RPD-41285) are not required to be submitted to the Department, because the information is included on the annual report *2016 PTW Detail Report For Annual Withholding of Net Income From a Pass-Through Entity*, Form RPD-41367, or Schedule FID-D.

If the pass-through entity has more than 50 payees who receive New Mexico net income on or after January 1, 2012, the PTE is required to electronically file the *2016 PTW Detail Report For Annual Withholding of Net Income From a Pass-Through Entity*, Form RPD-41367, and for tax years beginning on or after January 1, 2013, Schedule FID-D, through the Department's web site. Others may file electronically or by paper.

Additionally, any **other income and withholding information return** that includes New Mexico income tax withheld must be sent to the Department. These may be sent by paper or electronically.

Most income and withholding information returns are due to the Department on or before the last day of February, following the year for which the statement was made. The pass-through entity report of income and withholding information, *2016 PTW Detail Report For Annual Withholding of Net Income From a Pass-Through Entity*, Form RPD-41367, or Schedule FID-D, is due to the Department on or before the due date of the entity's federal return for the tax year.

Taxpayers may submit *corrected* income and withholding returns at any time.

*Online filing through the Department's web site is available for Forms ES-903A, *Quarterly Wage and Contribution Report* (submitted to the New Mexico Department of Workforce Solutions), **and** TRD-31109, *Quarterly Wage, Income, Withholding and Workers' Compensation Fee Report*. To file online, go to the Department's web site, <https://tap.state.nm.us>. You must create a login name and a password to access the online services available for processing these reports. See "Submitting Income and Withholding Information to the Department", later in this publication for more details.

ANNUAL SUMMARIES (Yearly Reconciliation Forms)

The annual summary reconciles withholding tax paid to the Department to totals withheld from payments and reported on income and withholding information returns. The Department has two annual summaries, **Forms RPD-41072, Annual Summary of Withholding Tax for CRS Filers**, and **RPD-41283, Annual Summary of Withholding of Oil and Gas Proceeds**.

Complete **Form RPD-41072, Annual Summary of Withholding Tax for CRS Filers**, for income and withholding related to payroll, retirement income, gambling winnings and all other withholding paid on the New Mexico CRS-1 return. Form RPD-41072 should be completed on or before the last day of February of the year following the calendar year in which the tax was withheld, but is only required to be submitted to the Department under limited circumstance. If you have or will be submitting the income and withholding returns to the Department through electronic or magnetic media, you do not need to submit this form or submit paper Federal Forms W-2, W-2G or 1099R forms to the

Department. Submitting the forms electronically includes recipients to whom you have included on the wage and contribution report, ES903, submitted to the Workforce Solutions Department, or New Mexico Form TRD-31109 submitted to the Taxation and Revenue Department. Others mail the form to New Mexico Taxation and Revenue Department, P.O. Box 25128, Santa Fe, NM 87504-5128, attaching the W2s, W-2Gs or 1099-R statements not provided to the Department otherwise.

Complete **Form RPD-41283**, *Annual Summary of Oil and Gas Proceeds Withholding Tax*, for income and withholding related to the oil and gas proceeds withholding, which is reconciled with withholding paid on Form RPD-41284, *Quarterly Oil and Gas Proceeds Withholding Tax Return*. Form RPD-41283 should be completed on or before the last day of February of the year following the calendar year in which the tax was withheld, but is not required to be submitted to the Department.

Correcting Withholding Errors after Reconciling: If after completing the reconciliation form, you discover a withholding error, you should:

- **For underpayments of withholding tax**, amend the return for the period in which the withholding tax was incorrectly reported. File CRS-1 Forms for CRS-related withholding and Form RPD-41284 for withholding related to oil and gas proceeds. Submit the amended report(s) with a check or money order for the tax due.
- **For overpayments of withholding tax** for which you wish a refund, amend the CRS-1 Forms for CRS-related withholding and Form RPD-41284 for withholding related to oil and gas proceeds, for the period in which the tax was incorrectly reported. Attach a completed Form RPD-41071, *Application for Tax Refund*.

SUBMITTING INCOME AND WITHHOLDING INFORMATION TO THE DEPARTMENT

W-2, W-2G, and 1099s

In general, New Mexico accepts **W-2, W-2G, and 1099s**, other than for oil and gas proceeds or pass-through entity income and withholding return information, in the following formats:

- Magnetic media complying with the Social Security Administration's requirements for information return filed on Forms W-2 and W-2c. New Mexico also allows the use of compact discs. Mail to New Mexico Taxation and Revenue Department, P.O. Box 25128, Santa Fe, NM, 87504-5128.
- Electronic transmission through the Combined Federal/State Filing Program with IRS approval. Information returns that may be submitted using this program include, Forms 1099-DIV, 1099-G, 1099-INT, 1099-Misc, 1099-OID, 1099-PATR, 1099-R and W2-G. State records must be included and must bear codes for forwarding to New Mexico.
- Submit paper copies to New Mexico Taxation and Revenue Department, P.O. Box 25128, Santa Fe, NM 87504-5128.

Employers required to file Forms W-2 electronically, satisfy their e-file requirement by filing via magnetic media. *Note: An employer who is required to file Form ES-903A, Quarterly Wage and Contribution Report, to the New Mexico Department of Workforce Solutions, or Form TRD-31109, Quarterly Wage, Income, Withholding and Workers'*

Compensation Fee Report, to the Taxation and Revenue Department is not required to submit Forms W-2 to the Department.

A payor who has withheld New Mexico tax from pensions or annuities may submit the forms electronically by using the Combined Federal/State Filing Program.

A gambling establishment who has withheld New Mexico tax from gambling winnings, may submit the W-2G either by paper or by using the Combined Federal/State Filing Program.

Oil and Gas Proceeds Income and Withholding Information Returns

A remitter may use federal Form 1099-Misc, if required to be filed by the IRS, a *pro-forma* 1099-Misc, **or** Form RPD-41285, *Annual Statement of Withholding of Oil and Gas Proceeds*, to report to the Department the gross oil and gas proceeds paid and New Mexico tax withheld. *Note:* Remitters of oil and gas rents and royalties from wells located in New Mexico who are required to file a federal Form 1099-Misc, *Miscellaneous Income Information Return*, must file the 1099-Misc, segregating the New Mexico rents and royalties paid from the rents and royalties paid everywhere and report only those rents and royalties from New Mexico properties to the remittee.

The income and withholding tax information must be submitted to the Department in one of the following ways:

- Submit 1099-Misc forms by electronic transmission through the Combined Federal/State Filing Program with IRS approval (state records must be included and must bear codes for forwarding to New Mexico),
- Submit forms 1099-Misc, *pro forma* 1099-Misc or New Mexico Form RPD-41285 electronically using the Department's web site, **or**
- Submit the paper forms to New Mexico Taxation and Revenue Department, P.O. Box 5779, Santa Fe, New Mexico 87502-5779.

If the remitter has more than 50 payees who receive New Mexico oil and gas proceeds to report, remitters are required to electronically file Forms 1099-Misc, *pro forma* 1099-Misc or Form RPD-41285 electronically, either through the Combined Federal/State Filing Program or through the Department's web site.

Additional Report Required: In addition to the submissions of the income and withholding tax information, the remitter must also complete **Form RPD-41374**, *Annual Report of Non-Resident Remitees Holding an Agreement to Pay Tax on Oil and Gas Proceeds*, to report the distribution of oil and gas proceeds to each non-resident remittee who entered into an agreement to pay the tax on oil and gas proceeds pursuant to the Oil and Gas Proceeds and Pass-Through Entity Withholding Tax Act.

If the remitter has more than 50 payees who receive New Mexico oil and gas proceeds to report, remitters are required to electronically file Form RPD-41374 through the Department's web site.

If the remitter is unable to file Forms RPD-41374, 1099-Misc, *pro forma* 1099-Misc or RPD-41285, electronically because a hardship exists, the remitter may request

Department approval to file by paper by filing Form RPD-41350, *E-File Exception Request Form*. The request must be received by the Department at least 30 days before the taxpayer's electronic report is due.

Online Filing of Oil and Gas Proceeds through the Department's Web Site: Online filing will be available for filing the 2016 Form RPD-41374, *Annual Report of Non-Resident Remittees Holding an Agreement to Pay Tax on Oil and Gas Proceeds*, (OGP-D). For oil and gas proceeds, remitters may also file Federal forms 1099-Misc, *pro forma* 1099-Misc and RPD-41285, *Annual Statement of Oil and Gas Proceeds*, electronically through the Department's web site using the same web application.

To file online, go to the Department's web site <https://tap.state.nm.us>. You must create a login name and a password to access the online services within TAP available for processing these reports.

To obtain help filing a return through the web application, call (505) 827-0825 in Santa Fe or toll free (866) 809-2335 (Select option 4). You may also contact us via e-mail at: cit.taxreturnhelp@state.nm.us.

Pass-Through Entity Withholding Information Returns

The PTE uses the *2016 PTW Detail Report For Annual Withholding of Net Income From a Pass-Through Entity*, Form RPD-41367, to provide to the Department the income and withholding return information from Forms 1099-Misc or state Form RPD-41359, *Annual Statement of Pass-Through Entity Withholding*. Beginning tax year 2013, an estate or fiduciary filing Form FID-1, files Schedule FID-D, *Annual Withholding of Net Income from a Fiduciary Detail Report*, instead of the *2016 PTW Detail Report For Annual Withholding of Net Income From a Pass-Through Entity*, Form RPD-41367. The PTE must report for all owners, the New Mexico net income and New Mexico tax withheld. The PTE must also mark the indicator box on the *2016 PTW Detail Report For Annual Withholding of Net Income From a Pass-Through Entity*, Form RPD-41367, or Schedule FID-D, if the PTE entered into an agreement with the owner that the owner files and pays the tax due on the allocable net income of the PTE. The *2016 PTW Detail Report For Annual Withholding of Net Income From a Pass-Through Entity*, Form RPD-41367, and Schedule FID-D is due even if no tax was withheld. Do not send Forms 1099-Misc or state Form RPD-41359 to the Department.

The *2016 PTW Detail Report For Annual Withholding of Net Income From a Pass-Through Entity*, Form RPD-41367, or Schedule FID-D must be submitted to the Department in one of the following ways:

- Submit by paper, or
- Submit electronically using the Department's web site.

If the pass-through entity has more than 50 owners who receive income from New Mexico sources, the pass-through entity is required to electronically file the *2016 PTW Detail Report For Annual Withholding of Net Income From a Pass-Through Entity*, Form RPD-41367, or Schedule FID-D through the Department's web site.

Online Filing of Pass-Through Entity Withholding through the Department's Web Site: Online filing will be available for filing the *2016 PTW Detail Report For Annual Withholding of Net Income From a Pass-Through Entity*, Form RPD-41367, or Schedule FID-D if filing Form FID-1, *Fiduciary Income Tax Return*.

To file online, go to the Department's web site, <https://tap.state.nm.us>. You must create a login name and a password to access the online services available for processing this report.

To obtain help filing a return through the web application, call (505) 827-0825 in Santa Fe or toll free (866) 809-2335 (Select option 4). You may also contact us via e-mail at: cit.taxreturnhelp@state.nm.us.

If you wish to pay the tax to be remitted to the Department prior to the availability of the web application for the annual *2016 PTW Detail Report For Annual Withholding of Net Income From a Pass-Through Entity*, Form RPD-41367, or FID-D, you may make the payment electronically using the PTW-R, Pass-through Entity Withholding Tax Return Payment, web application.

If you are not required to e-file or have been approved for an exception to e-file the *2016 PTW Detail Report For Annual Withholding of Net Income From a Pass-Through Entity*, Form RPD-41367, you may submit the form to: New Mexico Taxation and Revenue Department, P.O. Box 25127, Santa Fe, NM 87504-5127. For assistance completing this return, call (505) 827-0825.

DUE DATES FOR INCOME AND WITHHOLDING RETURN INFORMATION

1) Forms W-2, W-2G and 1099-R

Deadlines for employers, payers and gambling establishment operators

Income and withholding return information must be provided to the Department by the last day of February, following the close of the calendar year.

Income and withholding return information must be provided to the employees, payees and wagerers, on or before the last day of January, following the close of the calendar year.

If the due date of the return falls on a Saturday, Sunday or state or national legal holiday, the return is timely if the postmark bears the date of the next business day.

2) Forms 1099-Misc, RPD-41285 and RPD-41374: Oil and gas proceeds

Deadlines for remitters of oil and gas proceeds

Even when federal law does not require remitters to file federal Form 1099-Misc information returns, the remitters nevertheless must file an annual income and withholding return information according to New Mexico's Oil and Gas Proceeds and Pass-Through Entity Withholding Tax Act. You may submit Form RPD-41285, *Annual Statement of Withholding of Oil and Gas Proceeds*; or a *pro forma* Form 1099-Misc.

Income and withholding return information, including Form RPD- 41374, *Annual Report of Non-Resident Remittees Holding an Agreement to Pay Tax on Oil and Gas Proceeds*, must be provided to the Department on or before the last day of February following the close of the calendar year.

Send a copy of the income and withholding return to the remittee (recipient) by February 15, following the close of the calendar year for which the statement is made.

If the due date of the return falls on a Saturday, Sunday or state or national legal holiday, the return is timely if the postmark bears the date of the next business day.

If filing 1099-Misc forms electronically through the Federal/State program, your income and withholding information returns are considered filed timely if you comply with the deadlines set by the IRS for electronic filing.

3) Forms RPD-41367, 1099-Misc and RPD-41359: Pass-through entity withholding

Deadlines for pass-through entities

The *2016 PTW Detail Report For Annual Withholding of Net Income From a Pass-Through Entity*, Form RPD-41367, is due on or before the due date of the entity's federal return for the tax year. If a pass-through entity is not required to file a federal income tax return for the tax year, the entity must file the *2016 PTW Detail Report For Annual Withholding of Net Income From a Pass-Through Entity*, Form RPD-41367, with the Department no later than 105 days after the end of its taxable year.

The income and withholding returns, Forms 1099-Misc and RPD-41359, are not required to be submitted to the Department.

Send a copy of the income and withholding return to the owner, member, partner, or beneficiary by February 15, following the close of the calendar year for which the statement is made.

If the due date of the return falls on a Saturday, Sunday or state or national legal holiday, the return is timely if the postmark bears the date of the next business day.

MAGNETIC MEDIA

"Magnetic media" refers to the physical means used to deliver a file containing employer wage and tax reporting information. It does not refer to the actual format of the data file being delivered. Magnetic media does not include paper or direct electronic transmission.

Magnetic media filings must comply with the reporting requirements of the Social Security Administration (SSA) for information returns. *Only information returns may be filed via magnetic media in New Mexico. Note:* The SSA does not pass the information reported to New Mexico. A separate filing is required. To learn more about SSA specifications for filing W-2 and W-2c information returns electronically, search the SSA web site at www.socialsecurity.gov for the filing specifications.

The New Mexico Taxation and Revenue Department accepts duplicate copies of the W-2 and W-2c electronic file submitted to the Social Security Administration when the copy contains the “RE” and “RS” records with the state reporting information or the “RCE” and “RCS” records for corrected information returns.

New Mexico requires one state specific field within the SSA format. We require the addition of the CRS Identification Number under which the withheld tax was paid to the Department. Using the EFW2 specifications, the employer’s CRS Identification Number should be added to:

RS Position	Field Name	Length	State Defined Specifications
298-307	Other State Data	10	Enter the employer’s CRS Identification Number. All numeric, no spaces, special characters or dashes. Drop the leading zero.

Using the EFW2C specifications, the employer’s CRS Identification Number should be added to:

RCS Position	Field Name	Length	State Defined Specifications
442-461	Other State Data	20	Enter the employer’s CRS Identification Number. All numeric, no spaces, special characters or dashes.

If you report on magnetic media, please affix specific information (company name, New Mexico CRS identification number, FEIN, number of records) to the exterior label. Magnetic media becomes the property of the State of New Mexico.

Where and When to Submit Magnetic Media: Send the magnetic media filings of W-2 and W-2c forms to the New Mexico Taxation and Revenue Department, Attention: MM, ITD P.O. Box 630, Santa Fe, NM, 87504-0630, on or before the last day of February. Corrected copies may be submitted at anytime.

Acceptable Media: New Mexico accepts copies of magnetic media filings in the media types approved by the SSA. New Mexico also accepts copies of the SSA file on a Compact Disc (CD).

Submitting Encrypted Files: If sending an encrypted copy of the SSA file to the Department, submit the file on magnetic media to the above address in the usual manner. Under different cover, submit instructions for opening the file and any required password to WH.submit.

New Mexico does not require a special transmittal form with your magnetic media disk, cassette or CD.

COMBINED FEDERAL/STATE FILING PROGRAM

New Mexico participates in the Combined Federal/State Filing Program for filing Form 1099 information returns through electronic transfer. The IRS transfers properly coded filings to participating states for approved filers. Separate reporting to those states is not required. Specifications and requirements adhere to those in Internal Revenue Service Publication 1220. The IRS forwards all properly coded records to New Mexico.

Note: New Mexico's program code is 35. To learn more about IRS specifications for filing 1099 information returns electronically on the Combined Federal/State Filing Program, search the IRS web site at www.irs.gov for Publication 1220.

The Department can accept a copy of the Combined Federal/State Filing copied onto a CD. This also satisfies the requirement to electronically file the income and withholding returns.

New Mexico requires one state specific field within the Combined Federal/State Filing format. We require the addition of the CRS Identification Number under which the withheld tax was paid to the Department. The payer's CRS Identification Number should be included in the electronic file as follows:

In the Payee "B" Record

Field Position	Field Title	Length	State Defined Specifications
663-722	Special Data Entries	60 available. Utilize only the first 11 spaces.	Enter the payer's 11-digit CRS Identification Number. All numeric, no spaces, special characters or dashes.

New Mexico requires notification that the payer is filing information returns through the Combined Federal/State Filing Program. Submit a letter of intent to the New Mexico Taxation and Revenue Department, Personal Income Tax Unit, P.O. Box 25122, Santa Fe, New Mexico 87504-5122.

WHEN AND WHERE TO FILE

CRS FILERS	OIL AND GAS FILERS
<p>Send Forms W-2, W-2G and 1099-R to TRD by the last day of February of the following year.</p> <p>Send to withholdees and payees by January 31 of following year.</p>	<p>For Forms 1099-Misc, <i>pro forma</i> 1099-Misc or New Mexico Form RPD-41285 for oil and gas proceeds withholding required for a well located in New Mexico, to TRD by the last day of February of the following year.</p> <p>Send to recipients by February 15th of the following year.</p>
<p>Annual Summary (reconciliation) Form RPD-41072 must be completed and kept in your records. You do not need to submit the reconciliation form to TRD unless some or all of the income and withholding return information is not provided to the Department through magnetic media or electronic transmission.</p>	<p>Annual Summary (reconciliation) Form RPD-41283 must be completed and kept in your records. You do not need to submit the reconciliation form to TRD.</p>
<p>If mailing paper copies to TRD, send all CRS-related information returns to: New Mexico Taxation and Revenue Department, P.O. Box 25128, Santa Fe, NM 87504-5128.</p>	<p>If mailing paper copies to TRD, send Oil and Gas information returns to: New Mexico Taxation and Revenue Department, P.O. Box 5779, Santa Fe, New Mexico 87502-5779.</p> <p>Electronic options are available and encouraged.</p>

PASS-THROUGH ENTITY FILERS	
<p>The <i>2016 PTW Detail Report For Annual Withholding of Net Income From a Pass-Through Entity</i>, Form RPD-41367, is due to TRD on or before the due date of the entity's federal return for the taxable year. If a pass-through entity is not required to file a federal income tax return for the tax year, the entity must file this form with the Department no later than 105 days after the end of its taxable year.</p> <p>Send Forms 1099-Misc or RPD-41359 to the owners by February 15th of the following year.</p>	<p>If you cannot electronically file the <i>2016 PTW Detail Report For Annual Withholding of Net Income From a Pass-Through Entity</i>, Form RPD-41367, you may submit this form to: New Mexico Taxation and Revenue Department, P.O. Box 25127, Santa Fe, NM 87504-5127.</p>

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:

<http://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 New Mexico Compilation Commission also has a compact disk of all statutes and regulations. Specific regulations are also available at the State Records Center and Archives or on its web page at www.nmcpr.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 <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

Local tax offices can provide full service and information about the Department's 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
Manuel Lujan Sr. Bldg.
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 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 a 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.