

STATE OF NEW MEXICO  
**TAXATION AND REVENUE DEPARTMENT**  
**WATER CONSERVATION FEE RETURN**

**WHO MUST FILE:** On every person who operates a public water supply system is imposed a water conservation fee in an amount equal to three cents (\$0.03) per thousand gallons of water produced. See the instructions for important definitions.

**WHEN TO FILE:** The water conservation fee is due on or before the 25th day of the month following the close of the reporting period in which the water was produced. If no water was produced for the applicable reporting period, no report is due. A reporting period may be monthly, quarterly or semi-annually.

Make the check or money order payable to Taxation and Revenue Department. Mail the bottom portion of this form with payment to:

New Mexico Taxation and Revenue Department  
P.O. Box 25123  
Santa Fe, NM 87504-5123

Retain the top portion for your records. For assistance call (505) 827-0763.

<b>FEIN:</b>
<b>SSN:</b>
<b>CRS:</b>
<b>NAME:</b>
<b>STREET/BOX:</b>
<b>CITY, STATE, ZIP:</b>

**REPORT PERIOD:**

Beginning (mm-dd-yy)      Ending (mm-dd-yy)

- 1. Total gallons subject to fee
- 2. Line 1 divided by 1,000
- 3. Total fee (Line 2 x 0.03)
- 4. Penalty
- 5. Interest
- 6. Total due

1.	
2.	
3.	\$
4.	\$
5.	\$
6.	\$

**PLEASE CUT AND INCLUDE THE BOTTOM PORTION WITH YOUR PAYMENT**  
**RETAIN THE UPPER PORTION FOR YOUR RECORDS**

**WATER CONSERVATION FEE**

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<b>SSN:</b>
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1.	
2.	
3.	\$
4.	\$
5.	\$
6.	\$

Signature \_\_\_\_\_ Date \_\_\_\_\_ Phone \_\_\_\_\_ E-mail address \_\_\_\_\_

Check if amended ☐

Mail To: Taxation and Revenue Department, P.O. Box 25123, Santa Fe, NM 87504-5123

**H20**

STATE OF NEW MEXICO  
**TAXATION AND REVENUE DEPARTMENT**  
**WATER CONSERVATION FEE RETURN**  
**INSTRUCTIONS**

**INSTRUCTIONS FOR COMPLETING THIS FORM:** Complete all information requested on the form. Enter your company's federal employer identification number (FEIN) or your social security number (SSN), the CRS identification number (CRS), the name of the owner of the public water supply system and mailing address. Enter the report period as monthly, quarterly or semi-annually. Enter the month, day and year of the first day of the first month of the reporting period, and the month, day and year of the last day of the last month of the reporting period. See the instructions below to complete lines 1 through 6. Check the amended box if you are amending a previously filed return. Upon completion of the form, sign, date and enter your phone number and E-mail address on the return.

**LINE INSTRUCTIONS:**

**Line 1: Total gallons subject to fee.** Enter the number of gallons of water produced during the report period subject to the water conservation fee.

**Line 2: Line 1 divided by 1,000.** Round to the nearest whole number.

**Line 3: Total fee.** Multiply line 2 by 0.03. This is the water conservation fee due.

**Line 4: Penalty.** Add penalty if the entity fails to file timely or to pay the amount on line 3 when due. Calculate the penalty by multiplying the unpaid amount on line 3 by 2%, then by the number of months or partial months for which the return or payment is late, not to exceed 20% of the tax due. Penalty for failure to file or pay on time may not be less than \$5.00.

**Line 5: Interest.** Interest accrues daily on the unpaid principal of tax due, and can change on a quarterly basis. The effective annual and daily interest rates are posted on the Department's web page at [www.tax.state.nm.us](http://www.tax.state.nm.us) or can be obtained by contacting the Department.

**Line 6: Total due.** Add lines 3, 4 and 5.

**DEFINITIONS:**

**A public water supply system means** a system that provides piped water to the public for human consumption and that has at least 15 service connections or regularly services an average of at least 25 individuals at least 60 days per year. A public water supply system which temporarily has fewer than 15 service connections remains a public water supply system. If a system permanently reduces its service connections below 15 and the system does not serve 25 or more individuals for 60 days or more, it no longer is a public water supply system.

**When is water produced?** When water is extracted from any surface or subsurface source by or for a public water supply system, that water is produced for purposes of the water conservation fee. A public water supply system produces water when another person, not a public water supply system, extracts water under contract with or as agent for the public water supply system. Water is produced only once.