

State of New Mexico  
Taxation and Revenue Department

**TELECOMMUNICATIONS RELAY SERVICE SURCHARGE RETURN**

**WHO MUST FILE:** Telecommunication service companies that provide intrastate telephone services (ITS) and companies that provide wireless, prepaid wireless, and Voice over Internet Protocol (VoIP) must file. This is required for companies to assess, collect, and remit telecommunications relay service (TRS) surcharges in the amount of 0.33% (0.0033) on all intrastate calls and to include the amount of the surcharge on their customers' monthly bills.

**SELLER:** Effective July 1, 2017, a seller shall be permitted to deduct a retainable surcharge of 3% (0.03) of the TRS surcharges imposed on the sale of prepaid wireless communication services located in New Mexico. However, if the amount of the prepaid wireless communication service sold with a prepaid wireless device for a single, non-itemized price is less than 10 minutes or is \$5 or less, the seller may elect not to apply the percentage specified by the surcharges (63-9F-11 Imposition of TRS Surcharge NMSA 1978).

**WHEN TO FILE:** The TRS surcharge is due on or before the 25th day of the month following the close of the reporting period in which the surcharge was collected.

◆ COMPLETE AND KEEP FOR YOUR RECORDS ◆

**TELECOMMUNICATIONS RELAY SERVICE SURCHARGE**

<b>REPORT PERIOD:</b>	Beginning (mm/dd/yy)	Ending (mm/dd/yy)
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<b>FEIN:</b>
<b>NMBTIN:</b>
<b>NAME:</b>
<b>STREET/BOX:</b>
<b>CITY, STATE, ZIP:</b>

1. Gross amount for ITS, wireless, prepaid wireless, VoIP	1.	\$	
2. Total surcharge	2.	\$	
3. Gross amt of prepaid wireless	3.	\$	
4. Prepaid wireless surcharge	4.	\$	
5. Retainable surcharge	5.	\$	
6. Surcharge remitted	6.	\$	
7. Penalty	7.	\$	
8. Interest	8.	\$	
9. Total due	9.	\$	

If amended, mark box

◆ RETURN BOTTOM PORTION YOUR PAYMENT ◆

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9. Total due	9.	\$	

Signature \_\_\_\_\_ Date \_\_\_\_\_

Email address \_\_\_\_\_ Phone \_\_\_\_\_

If amended, mark box

State of New Mexico  
Taxation and Revenue Department

**TELECOMMUNICATIONS RELAY SERVICE SURCHARGE RETURN  
INSTRUCTIONS**

**INSTRUCTIONS FOR COMPLETING THIS FORM:** Complete all information requested on the form—the company's federal employer identification number (FEIN), the Business Tax Identification Number (NMBTIN)(formally the CRS number), the name and address of the telecommunications service company, and the report period that begins the first day of the month and ends on the last day of the month.

See the line instructions to complete lines 1 through 8. If you are amending a previously filed return, mark the amended box. After completing the form, sign, date, and enter your phone number and email address on the return.

**LINE INSTRUCTIONS**

**Line 1: Gross amount for ITS, wireless, prepaid wireless, and VoIP.** Enter the gross amount paid by customers whose place of primary use is in New Mexico for intrastate telephone services, intrastate wireless and prepaid wireless telecommunication (cellular) services, and VoIPs that originate or terminate in the same state (New Mexico or any other state). Exclude receipts not subject to the surcharge as discussed in the **DEFINITIONS** below.

**Line 2: Total surcharge.** Multiply line 1 by 0.33% (0.0033) and enter the amount.

**Line 3: Gross amt of prepaid wireless.** From line 1, enter only the prepaid wireless communications service retail transactions.

**Line 4: Prepaid wireless surcharge.** Multiply line 3 by 0.33% (0.0033) and enter the amount.

**Line 5: Retainable surcharge.** Enter the retainable prepaid wireless surcharge by multiplying 3% (0.03) by the amount reported in line 4. This is the amount the seller is allowed to retain.

**Line 6: Surcharge remitted.** Subtract the amount in line 5 from the amount in line 2 and enter the result here.

**Line 7: Penalty.** If the entity fails to file timely or to pay the amount on line 6 when due, add penalty. Calculate the penalty by multiplying the amount on line 6 by 2% (0.02) and then multiply the product by the number of months or partial months for which the return or payment is late, not to exceed 20% (0.20) of the surcharge due. Penalty for failure to file or pay on time may not be less than \$5.00.

**Line 8: 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 at [www.tax.newmexico.gov](http://www.tax.newmexico.gov). Click **INDIVIDUALS** then under **FILE YOUR TAXES**, click **Penalty & Interest Rates**.

**Line 9: Total due.** Enter the total of lines 6, 7, and 8.

Make the check or money order payable to New Mexico Taxation and Revenue Department. Keep the top portion of this form for your records. Mail only the bottom portion and payment to: **New Mexico Taxation and Revenue Department, P.O. Box 25123, Santa Fe, NM 87504-5123.**

**NOTE:** When you provide a check as payment, you authorize the State of New Mexico to either use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction.

**DEFINITIONS**

**Intrastate telecommunications service (ITS)** means the provision of access lines, special services, and intrastate toll services for telephone calls that originate and terminate within New Mexico. It does not include VoIP or wireless communications services.

**Interconnected voice over internet protocol service (VoIP)** means the provision of real-time, two-way voice communications that require broadband connection and internet protocol-compatible equipment. This includes calls that permit users to receive calls that originate from a public-switched telephone network and to terminate calls to a public-switched telephone network.

**Place of primary use** means the street address where the customer's use of a wireless communications service primarily occurs. The address must be (a) the residential street address or the primary business street address of the customer, and (b) located within the licensed service area of the home service provider.

**Prepaid wireless communications service** means a wireless communications service that must be paid for in advance and is sold in predetermined units or dollars of which the number declines with use in a known amount.

**Prepaid consumer** means a person who purchases prepaid wireless communications service in a retail transaction.

**Seller** means a person who sells prepaid wireless communication service to another person.

**Receipts not subject to the surcharge.** Receipts from selling a service to any other telecommunications company or provider for resale are not subject to the surcharge. Additionally, federal law prohibits the state from imposing a surcharge on certain receipts from providing intrastate telephone services to an Indian tribe or member thereof on that tribe's territory. Please consult regulation 3.21.7.8 NMAC to determine whether the surcharge applies to your receipts from tribes or tribal members, and what