

New Mexico Taxation and Revenue Department
APPLICATION FOR REFUND OF CIGARETTE TAX

Who Must File This Form: Persons who have purchased cigarette stamps may request a refund of unused or destroyed stamps at the price paid by the buyer. Use this form to request a refund of cigarette tax paid from the Taxation and Revenue Department. Submit Form RPD-41211, *Application for Refund of Cigarette tax and proof of destruction* to Taxation and Revenue Department, Cigarette Tax Unit, P.O. Box 25123, Santa Fe, NM 87504-5123. For assistance call (505) 827-0764.

Buyer's Name	Distributor Number	Federal Employer Identification Number (FEIN)
Mailing Address		New Mexico Business Tax Id. No. (NMBTIN)
City, State and Zip Code		
Name of Person to Contact		Contact Telephone Number

I hereby certify that the above listed taxpayer is due a refund of cigarette tax paid for cigarette stamps unused or destroyed. The refund of cigarette tax is requested for one or more of the following reasons:

In the line which identifies the reason for the refund request and in the column which identifies the denomination of the stamps, indicate the quantity of the stamps unused or destroyed and eligible for a refund. In the last column enter the total face value of the stamps to be refunded.	Quantity of Stamps Unused or Destroyed		Cigarette Stamp Face Value
	20 Stick Stamp Denomination	25 Stick Stamp Denomination	
1. Cigarette tax stamps are enclosed and are uncancelled and unused.			
2. Cigarette tax stamps were affixed to packages and containers and returned to the manufacturer. (Attach an affidavit from the manufacturer.)			
3. Cigarette tax stamps were affixed to packages and containers sold and delivered to the United States or any agency or instrumentality thereof (including Armed Forces base exchanges) or the state of New Mexico or any political subdivision thereof; to the governing body or to any enrolled tribal member licensed by the governing body of any Indian nation, tribe or pueblo for use or sale on that reservation or pueblo grant; or sales which the state is prohibited from taxing by a provision of the United States constitution or the constitution of the state of New Mexico. (Attach invoices.)			
4. Cigarette tax stamps were affixed to packages and containers sold and delivered to a point outside New Mexico for subsequent resale outside New Mexico. (Attach invoices.)			
5. Total (In all columns, add lines 1 through 4.)			
6. Enter the sum of discounts applied to the original stamp purchases.			
7. Total Refund (In the last column, subtract line 6 from line 5)			

IMPORTANT: To claim a refund of unused or destroyed stamps, the stamps must be enclosed or proof of destruction acceptable to the Department must be attached.

I declare I have examined this return, including any attached schedules or statements, and to the best of my knowledge and belief, it is true, correct and complete.	
_____ Signature of taxpayer or agent	_____ Date

New Mexico Taxation and Revenue Department
APPLICATION FOR REFUND OF CIGARETTE TAX
INSTRUCTIONS

Who is Required to Submit RPD-41211

Persons who have purchased cigarette stamps may request a refund of unused or destroyed stamps at the price paid by the buyer. Use this form to request a refund of cigarette tax paid from the Taxation and Revenue Department.

Submit Form RPD-41211, *Application for Refund of Cigarette Tax* and proof of destruction to:

Taxation and Revenue Department
Cigarette Tax Unit
P.O. Box 25123
Santa Fe, NM 87504-5123

Should you need assistance completing this form please contact the Department:

Phone: (505) 827-0764

- If you have any tax liability, the Taxation and Revenue Department may offset all or part of an allowed refund against such liability.
- If the Department denies your claim for refund in whole or in part, you may file a protest with the Department within 90 days of either mailing or delivery of the denial or file a lawsuit in Santa Fe District Court. If the Department does not take action on your claim within 120 days of receiving your claim, you may either refile it if you are within the three-year statute of limitation, or you may file a protest within 90 days from the expiration of the 120 days after you filed the claim with the Department. If no action has been taken on the refund claim within 210 days, the Department is statutorily prohibited from acting on a refund claim if the three-year statute of limitation has passed. For more information on your remedies, please request FYI-402 from your local district tax office or view it on-line at www.state.nm.us/tax.

How to File This Form

A valid claim for refund requires all information requested on this form. The buyer of the cigarette tax stamps, unused or destroyed, must complete the name, mailing address, distributor number, Federal Employee Identification Number (FEIN), New Mexico Business Tax Identification Number (NMBTIN)(formally the CRS number), and contact information. An incomplete or inaccurate application may cause the Department to invalidate your refund claim and return the application to you without action.

Line Instructions:

Complete lines 1 through 6 and compute the total refund requested. Sign and date the application.

Lines 1

Cigarette tax stamps are enclosed and are enclosed and are uncancelled and unused.

Line 2

Cigarette tax stamps were affixed to packages and containers and returned to the manufacturer. (Attach an affidavit from the manufacturer.)

Line 3

Cigarette tax stamps were affixed to packages and containers sold

and delivered to the United States or any agency or instrumentality thereof (including Armed Forces base exchanges) or the state of New Mexico or any political subdivision thereof; to the governing body or to any enrolled tribal member licensed by the governing body of any Indian nation, tribe or pueblo for use or sale on that reservation or pueblo grant; or sales which the state is prohibited from taxing by a provision of the United States constitution or the constitution of the state of New Mexico. (Attach invoices.)

Line 4

Cigarette tax stamps were affixed to packages and containers sold and delivered to a point outside New Mexico for subsequent resale outside New Mexico. (Attach invoices.)

Line 5

Total (In all columns, add lines 1 through 4.)

Line 6

Enter in the discounts applied to the original stamp purchases.

To determine the discount applied to the original stamp purchase, determine the discounts applied to the last stamps bought in the month in which the purchase of the stamps was made. If the month in which the stamp purchase is unknown, use the following procedures to determine the discounts applied to the stamps. Determine the average monthly number of stamps bought during the preceding calendar year. Determine the discounts that would apply to the last stamps bought in a month in which the previous calendar years average monthly number of stamps were purchased and apply that discount to the stamps included in the application for refund.

Required Attachments

To claim a refund for unused or destroyed cigarette tax stamps, you must enclose the stamps with Form RPD-41211, *Application for Refund of Cigarette Tax*, or enclose proof acceptable to the Department. Lines 1 through 4 describe the refund reason and the proof requested by the Department.

Contact Information

If you have questions regarding the documents that should be attached to obtain a refund, contact the Department at (505) 827-0764.

Form Submission

An incomplete or inaccurate application may cause the Department to invalidate your refund claim and return the application to you without action. Mail your completed Form RPD-41211, *Application for Refund of Cigarette Tax* to:

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