

STATE OF NEW MEXICO - TAXATION AND REVENUE DEPARTMENT  
P.O. BOX 25123 ● SANTA FE, NM 87504-5123 ● 1-800-305-6486  
**REGISTRATION FOR SPECIAL FUEL TAX REFUND**

**UPDATE**

<b>1.</b> Taxpayer Name	<b>2.</b> CRS Identification Number
<b>3.</b> Address	<b>4.</b> FEIN
<b>5.</b> City/State/Zip Code	<b>6.</b> Weight Distance Tax Number
<b>7.</b> Contact Person	<b>8.</b> Contact Phone Number
<b>9.</b> Type of Business	<b>NOTE: Shaded fields MUST BE completed. DO NOT submit unless complete.</b>

**Refund applies only to vehicles registered in New Mexico. If vehicle is not registered in New Mexico or not an apportioned New Mexico based IRP vehicle, you must include a copy of the applicable state's IRP registration.**

**PLEASE CHECK ALL BOXES THAT APPLY:**

**10.** Special Bulk Storage User Permit  YES  NO  
*STOP: Holders of Special Bulk Storage User Permits Do Not Qualify for the Refund.*

**11.**  **Off-Highway** - Description of usage in New Mexico

**12.**  **Auxiliary equipment by a power take-off from the main engine or transmission of the vehicle**  
Description of usage in New Mexico

**13.**  **Non-automotive apparatus permanently mounted on a vehicle using fuel from the supply tank of the vehicle** - Description of usage in New Mexico

*I declare I have examined this application, including the enclosed documents, and to the best of my knowledge and belief it is true, correct and complete.*

**14.** \_\_\_\_\_ **15.** \_\_\_\_\_  
*Name (Please Print)* *Title (Please Print)*

**16.** \_\_\_\_\_ **17.** \_\_\_\_\_  
*Signature* *Date*

**SEE ATTACHED PAGES TO RECORD ADDITIONAL INFORMATION REQUIRED.**

PAGE 2  
OFF-HIGHWAY USAGE

Refund applies only to vehicles registered in New Mexico. If vehicle is not registered in New Mexico or not an apportioned New Mexico based IRP vehicle, you must include a copy of the applicable state's IRP registration.

<b>1.</b> Vehicle License Plate No.	<b>2.</b> Vehicle Identification Number	<b>3.</b> Unit Number
<b>4.</b> Vehicle Description and Description of Usage in New Mexico:		
<b>5.</b> This vehicle has an operating odometer (check box). <input type="checkbox"/> YES <input type="checkbox"/> NO		

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<b>4.</b> Vehicle Description and Description of Usage in New Mexico:		
<b>5.</b> This vehicle has an operating odometer (check box). <input type="checkbox"/> YES <input type="checkbox"/> NO		

<b>1.</b> Vehicle License Plate No.	<b>2.</b> Vehicle Identification Number	<b>3.</b> Unit Number
<b>4.</b> Vehicle Description and Description of Usage in New Mexico:		
<b>5.</b> This vehicle has an operating odometer (check box). <input type="checkbox"/> YES <input type="checkbox"/> NO		

<b>1.</b> Vehicle License Plate No.	<b>2.</b> Vehicle Identification Number	<b>3.</b> Unit Number
<b>4.</b> Vehicle Description and Description of Usage in New Mexico:		
<b>5.</b> This vehicle has an operating odometer (check box). <input type="checkbox"/> YES <input type="checkbox"/> NO		

(Copy this form for additional vehicles as needed.)

**AUXILIARY EQUIPMENT BY A POWER TAKE-OFF FROM THE MAIN ENGINE OR TRANSMISSION OF THE VEHICLE**

**Refund applies only to vehicles registered in New Mexico. If vehicle is not registered in New Mexico or not an apportioned New Mexico based IRP vehicle, you must include a copy of the applicable state's IRP registration.**

<b>1.</b> Vehicle License Plate No.	<b>2.</b> Vehicle Identification Number	<b>3.</b> Unit Number
<b>4.</b> Vehicle Description:		Code For Dept Use Only
<b>5.</b> Description of auxiliary equipment and description of usage in New Mexico:		

<b>1.</b> Vehicle License Plate No.	<b>2.</b> Vehicle Identification Number	<b>3.</b> Unit Number
<b>4.</b> Vehicle Description:		Code For Dept Use Only
<b>5.</b> Description of auxiliary equipment and description of usage in New Mexico:		

<b>1.</b> Vehicle License Plate No.	<b>2.</b> Vehicle Identification Number	<b>3.</b> Unit Number
<b>4.</b> Vehicle Description:		Code For Dept Use Only
<b>5.</b> Description of auxiliary equipment and description of usage in New Mexico:		

<b>1.</b> Vehicle License Plate No.	<b>2.</b> Vehicle Identification Number	<b>3.</b> Unit Number
<b>4.</b> Vehicle Description:		Code For Dept Use Only
<b>5.</b> Description of auxiliary equipment and description of usage in New Mexico:		

<b>1.</b> Vehicle License Plate No.	<b>2.</b> Vehicle Identification Number	<b>3.</b> Unit Number
<b>4.</b> Vehicle Description:		Code For Dept Use Only
<b>5.</b> Description of auxiliary equipment and description of usage in New Mexico:		

**(Copy this form for additional vehicles as needed.)**

NON-AUTOMOTIVE APPARATUS PERMANENTLY MOUNTED ON A VEHICLE USING FUEL FROM THE SUPPLY TANK OF THE VEHICLE

**Refund applies only to vehicles registered in New Mexico. If vehicle is not registered in New Mexico or not an apportioned New Mexico based IRP vehicle, you must include a copy of the applicable state's IRP registration.**

<b>1.</b> Vehicle License Plate No.	<b>2.</b> Vehicle Identification Number	<b>3.</b> Unit Number
<b>4.</b> Vehicle Description:		Code <small>For Dept Use Only</small>
<b>5.</b> Description of non-automotive apparatus and description of usage in New Mexico:		

<b>1.</b> Vehicle License Plate No.	<b>2.</b> Vehicle Identification Number	<b>3.</b> Unit Number
<b>4.</b> Vehicle Description:		Code <small>For Dept Use Only</small>
<b>5.</b> Description of non-automotive apparatus and description of usage in New Mexico:		

<b>1.</b> Vehicle License Plate No.	<b>2.</b> Vehicle Identification Number	<b>3.</b> Unit Number
<b>4.</b> Vehicle Description:		Code <small>For Dept Use Only</small>
<b>5.</b> Description of non-automotive apparatus and description of usage in New Mexico:		

<b>1.</b> Vehicle License Plate No.	<b>2.</b> Vehicle Identification Number	<b>3.</b> Unit Number
<b>4.</b> Vehicle Description:		Code <small>For Dept Use Only</small>
<b>5.</b> Description of non-automotive apparatus and description of usage in New Mexico:		

<b>1.</b> Vehicle License Plate No.	<b>2.</b> Vehicle Identification Number	<b>3.</b> Unit Number
<b>4.</b> Vehicle Description:		Code <small>For Dept Use Only</small>
<b>5.</b> Description of non-automotive apparatus and description of usage in New Mexico:		

**(Copy this form for additional vehicles as needed.)**

## Instructions for the New Mexico Registration for Special Fuel Refund form.

### Who May Apply

Any person or entity that has purchased New Mexico special fuel excise tax-paid and consumes special fuel in a nontaxable manner for 1) off-highway miles, 2) to operate auxiliary equipment by a power take-off or, 3) operation of non-automotive apparatus. The qualifying vehicle must be registered in New Mexico either directly or through apportioned registration. You must have a current CRS identification number.

**NOTE: Holders of Special Bulk Storage User Permits do NOT qualify for the refund.**

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### PAGE 1, General Information

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#### Line By Line Instructions

**Line 1:** Enter legal name as registered with New Mexico Taxation and Revenue Department. If registered through apportioned registration, enter name as listed on International Registration Plan.

**Line 2:** Enter your CRS number. (You must have a CRS number.)

**Lines 3 and 5:** Enter the actual physical location of your business by providing the Address, City, State, and Zip Code.

**Line 4:** Enter your federal employee identification number. If you do not have one, enter your social security number.

**Line 6:** Enter your New Mexico Weight Distance Tax number. If you have any vehicle over 26,000 lbs, you must have a weight distance tax number.

**Lines 7 and 8:** Enter the name and phone number of the person completing this registration form or the person qualified to answer Department questions during the registration process. This will help to avoid delays in processing your registration form.

**Line 9:** Briefly describe your activities in New Mexico.

**Line 10:** Check the appropriate box. If you check YES; **STOP DO NOT CONTINUE, YOU DO NOT QUALIFY FOR THIS REFUND.**

**Line 11:** Briefly describe the manner in which the fuel is used for off-highway .

**Line 12:** Briefly describe the manner in which the special fuel is used for the auxiliary equipment.

**Line 13:** Briefly describe the manner in which the special fuel is used for the non-automotive apparatus mounted on the vehicle using fuel from the vehicle's supply tank.

**Line 14:** Print the name of the Taxpayer/Authorized Agent.

**Line 15:** Enter title of the Taxpayer/Authorized Agent.

**Line 16:** Taxpayer/Authorized Agent signature.

**Line 17:** Enter date signed.

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### PAGE 2, Off Highway Usage Instructions

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You must complete Lines 1-5 for each qualifying vehicle on which you will submit an off highway use refund claim.

**Line 1:** Enter the license plate number issued for the vehicle.

**Line 2:** Enter the vehicle identification number.

**Line 3:** Enter the vehicle unit number.

**Line 4:** Enter vehicle description - Example: *Kenworth tandem gin-truck*. Enter detailed description how vehicle is used in the operation for off-highway. Example: *Vehicle is used to transport oil field exploration and production equipment to well sites on private land. Transportation requires travel on roadways constructed and maintained by private funds.* Failure to provide sufficient information will delay your registration process.

**Line 5:** Check the appropriate box. If the answer is **NO: This VEHICLE DOES NOT QUALIFY FOR OFF HIGHWAY REFUNDS.**

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### Page 3, Auxiliary Equipment By A Power Take-Off From the Main Engine Or Transmission of the Vehicle Instructions

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**Line 1:** Enter the license plate number issued for the vehicle.

**Line 2:** Enter the vehicle identification number.

**Line 3:** Enter the vehicle unit number.

**Line 4:** Enter vehicle description - Example: *Kenworth tandem truck or Mack port-o-let truck* .

**Line 5:** Enter detailed description of the auxiliary equipment and how it is used in the operation. Example: *The Kenworth tandem truck is equipped with a winch powered by the transmission of the vehicle. This winch is used to move, load and unload heavy equipment at drilling sites.* Failure to provide sufficient information will delay the registration process.

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### Page 4, Non-Automotive Apparatus Permanently Mounted on a Vehicle Using Fuel From the Supply Tank of the Vehicle Instructions

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**Line 1:** Enter the license plate number issued for the vehicle.

**Line 2:** Enter the vehicle identification number.

**Line 3:** Enter the vehicle unit number.

**Line 4:** Enter vehicle description - Example: *Kenworth tandem truck or Mack port-o-let truck*..

**Line 5:** Enter detailed description of the non-automotive equipment mounted on the vehicle and how it is used in the operation. Example: *Refrigeration unit mounted on the Kenworth truck using the same supply tank that provides the special fuel to propel the vehicle on the highway. The refrigeration unit is required to preserve perishable commodities being transported.* Failure to provide sufficient information will delay the registration process.

Submit completed and signed registration form to:

**Special Tax Programs, P.O. Box 25123,  
Santa Fe, NM 87504-5123  
1-800-305-6486**