

New Mexico Taxation and Revenue Department
APPLICATION FOR REFUND OF TOBACCO PRODUCTS TAX

WHO MUST FILE THIS FORM: Persons who have paid tobacco products tax on tobacco products destroyed or returned to the seller by the first purchaser (see definitions in instructions) as spoiled or otherwise unfit for sale or consumption may use this form to claim a refund. See Section I. Additionally, persons who have paid tobacco products tax on tobacco products on which an exempt sale occurred or the product was sold or given to an out-of-state purchaser after the reporting month in which the tobacco product was acquired may use this form to claim a refund. See Section II. Submit Form RPD-41318, *Application for Refund of Tobacco Products Tax*, and required attachments to New Mexico Taxation and Revenue Department, Tobacco Products Tax Unit, P.O. Box 25123, Santa Fe, NM 87504-5123. For assistance call (505) 827-0764.

Name	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	Contact E-mail address

SECTION I. Mark the box and complete this section if applicable:

- ☐ **Taxpayer is due a refund of tobacco products tax paid on tobacco products destroyed or returned to the seller by the first purchaser as spoiled or otherwise unfit for sale or consumption.** Complete the table and complete the statement using the total of the amounts listed in Column D. If additional space is needed, attach a separate page.

NOTE: Proof that the products were destroyed or returned and proof of the purchase price are necessary. An affidavit from the manufacturer and proof of purchase and purchase price is satisfactory proof to the Department that the products were returned.

A Type of products returned or destroyed	B Date product was returned or destroyed	C Product value	D Tobacco product tax paid on product returned or destroyed	E Name of seller to whom the tobacco product was returned, if applicable
		\$	\$	
		\$	\$	
		\$	\$	
		\$	\$	
		\$	\$	

I hereby certify that the State of New Mexico was overpaid the sum of _____ dollars in tobacco products taxes for the reasons stated in Section I.

SECTION II. Mark the box and complete this section if applicable:

- ☐ **Taxpayer is due a refund of tobacco products tax paid on tobacco products on which an exempt sale occurred or the product was sold and shipped or sold and given to an out-of-state purchaser after the reporting month in which the tobacco product was acquired.** Attach amended returns for the report periods in which the tobacco products tax was paid and complete the statement below.

I hereby certify that the State of New Mexico was overpaid the sum of _____ dollars in tobacco products taxes, for the period(s) _____ to _____, for the reasons stated in Section II.

I declare I have examined this application, 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 TOBACCO PRODUCTS TAX
INSTRUCTIONS

About Refunds

- If you have any tax liability, the New Mexico Taxation and Revenue Department may offset all or part of an allowed refund against such liability.
- You must claim the refund within three years from the end of the calendar year in which the tax was due or in which you paid a Department assessment. In the event the Department takes no action on a claim for refund within 120 days, you may protest, bring suit, or re-file your claim subject to the three-year limitation. If the Department denies your claim for refund in whole or in part, you may file a protest with the Department within 30 days of the date of denial or file a lawsuit in Santa Fe District Court. During the 30-day protest period, you may ask for an extension of up to 60 additional days to file the protest. For more information on your remedies, please request FYI-402 from your local district tax office or view it on-line at www.tax.newmexico.gov.

How to File this Form

The business who paid the tobacco products tax must enter their name, mailing address, E-mail address and identification numbers.

- If Section I applies, mark the box at the top of Section I, complete Columns A through D, and Column E if applicable, and complete the statement at the bottom of Section I, using the total of the amounts listed in Column D. If additional space is needed, a separate page may be attached.
- If Section II applies, mark the box at the top of Section II and complete the statement. The statement requires you to indicate the report periods in which the tobacco products tax was overpaid and the total sum of the amount to be refunded. You must attach amended returns for the report periods in which the tobacco products tax was overpaid.
- All applicants must sign and date the application. An incomplete or inaccurate application may cause the Department to invalidate your refund claim and return the application to you without action.

Required Attachments for Section I Refunds

To claim a refund for tobacco products tax paid on tobacco products destroyed or returned to the seller as spoiled or unfit for sale or consumption, you must provide proof satisfactory to the Department that the tobacco products have been destroyed or returned and that the person claiming the refund is the person who paid the tobacco products tax on the destroyed or returned tobacco products.

Generally, an affidavit from the manufacturer and proof of purchase and purchase price is satisfactory proof that the products have been returned. If you have questions regarding the documents that should be attached to obtain a refund, contact the Department at (505) 827-0764.

Required Attachments for Section II Refunds

To claim a refund for tobacco products tax paid on tobacco products on which an exempt sale occurred or the product was sold and shipped or sold and given to an out-of-state purchaser after the reporting month in which the tobacco product was acquired, you must attach amended returns for the report periods in which the tobacco products tax was paid. Exempt sales and out-of-state sales must be reported in the report period in which the tobacco tax was paid. Provide proof that the sale was an exempt sale or a sale to an out-of-state purchaser.

Section I. Column Instructions

Column A -- Indicate the type of tobacco products returned or destroyed. Enter cigars, little cigars, e-liquid, closed system cartridges or add a brief description of the product type if other than these specific tobacco products.

Column B -- Enter the date the tobacco products were returned or destroyed.

Column C -- Enter the number of units or product value of tobacco products returned or destroyed. The number of units are required per each cigar \$2.00 and over, little cigar and closed system cartridge. The product value is required per each cigar \$1.99 and under, e-liquid, and other tobacco products.

Column D -- Enter the tobacco products tax paid on the products returned or destroyed.

Column E -- If the tobacco products were returned to the seller, enter the name of the seller.

Definitions

- Product Value
- First Purchaser
- Distributed

"Product value" means the amount paid for the tobacco product, net of any discounts taken and allowed, or in the case of tobacco products received on consignment or to be given as gifts for consumption, the value of the tobacco products received. In the case of tobacco products manufactured and sold in New Mexico, product value is the proceeds from the sale by the manufacturer.

"First purchaser" means a person engaging in business in New Mexico who manufactures tobacco products or who purchases or receives on consignment tobacco products from any person outside of New Mexico, which tobacco products are to be distributed in New Mexico in the ordinary course of business.

"Distributed" means to sell or to give.

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

Mail Form RPD-41318, *Application for Refund of Tobacco Products Tax* to:

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