

State of New Mexico - Taxation and Revenue Department  
**GROSS RECEIPTS TAX CREDIT FOR CERTAIN HOSPITALS CLAIM FORM**

**NEW LEGISLATION:** Gross Receipts Tax- Receipts of certain hospitals, Section 7-9-96.1 NMSA 1978 is repealed effective July 1, 2019.

**WHO MUST FILE THIS FORM:** For report periods beginning on or after July 1, 2007 through June 31, 2019, hospitals licensed by the New Mexico Department of Health may claim a gross receipts tax credit equal to a percentage of taxable gross receipts. See the instructions for the table of credit rates.

**Hospital** means a facility providing emergency or urgent care, inpatient medical care and nursing care for acute illness, injury surgery or obstetrics and includes a facility licensed by the Department of Health as a critical access hospital, general hospital, long-term acute care hospital, psychiatric hospital, rehabilitation hospital, limited services hospital and special hospital.

Name of business	New Mexico CRS Identification Number
Enter the report period as shown on the attached CRS-1 return  _____ through _____ MM/DD/YY MM/DD/YY	Name and phone number of contact

**HOW TO COMPLETE THIS FORM:** Complete all information requested in the business name block above. The reported tax period must match the tax period shown on the CRS-1 return. Compute the credit amount on the worksheet below and attach to the New Mexico CRS-1 Long Form. **Do not** reduce the tax liability shown on the CRS-1 Long Form by the credit claimed. Underpay the liability due on the report by the amount of the credit to be applied. To claim the credit, attach a completed Form RPD-41324, *Gross Receipts Tax Credit for Certain Hospitals Claim Form*, to the CRS-1 return on or before the due date of the return. You may apply this credit when you file your return online. Sign into Taxpayer Access Point (TAP) at <https://tap.state.nm.us>, and follow the prompts to attach this form. To mail in, attach this form to the tax return and mail to the address on the return. For assistance claiming your approved credit, call (505) 827-0792.

Column 1: Enter the location of the hospital (municipality and/or unincorporated area of a county).

Column 2: Enter the amount from Column F of your CRS-1 report for the current report period.

Column 3: Enter the percentage rate, from the charts in the instructions, of the credit applicable to this report period.

Column 4: Multiply the amount reported in Column 2 by the percentage rate in Column 3 and enter the product in Column 4.

Add all amounts in Column 4 and enter the sum in the **Total**. This is the credit available.

1. Municipality / County Name	2. Enter the Taxable Gross Receipts (Column F)	3. Enter the percentage applicable for the report period of this claim and the location of the hospital (see instructions)	4. Multiply Column 2 by percentage rate in Column 3
<b>Total</b>			

I declare that I have examined this return including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

\_\_\_\_\_  
Signature of Taxpayer or Agent

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

State of New Mexico - Taxation and Revenue Department  
**GROSS RECEIPTS TAX CREDIT FOR CERTAIN HOSPITALS**  
**INSTRUCTIONS**

**WHO MUST FILE THIS FORM:** For report periods beginning on or after July 1, 2007 through June 31, 2019, hospitals licensed by the New Mexico Department of Health may claim a gross receipts tax credit equal to a percentage of taxable gross receipts. See rates below.

- 1) for a hospital located in a **municipality**; and

For report period beginning on or after	But before	Percentage of the hospital's taxable gross receipts after all applicable deductions have been taken
July 1, 2007	July 1, 2008	0.755%
July 1, 2008	July 1, 2009	1.510%
July 1, 2009	July 1, 2010	2.265%
July 1, 2010	July 1, 2011	3.020%
July 1, 2011	July 1, 2019	3.775%

- 2) for a hospital located in the **unincorporated area of a county**

For report period beginning on or after	But before	Percentage of the hospital's taxable gross receipts after all applicable deductions have been taken
July 1, 2007	July 1, 2008	1%
July 1, 2008	July 1, 2009	2%
July 1, 2009	July 1, 2010	3%
July 1, 2010	July 1, 2011	4%
July 1, 2011	July 1, 2019	5%

**HOW TO COMPLETE THIS FORM:** Complete all information requested in the business name block. The reported tax period must match the tax period shown on the CRS-1.

Column 1: Enter the location of the hospital (municipality and/or unincorporated area of a county).

Column 2: Enter the amount from Column F of your CRS-1 report for the current report period.

Column 3: Enter the percentage rate, from tables above, of the credit applicable to this report period.

Column 4: Multiply the amount reported in Column 2 by the percentage rate in Column 3 and enter the product in Column 4.

Add all amounts in Column 4 and enter the sum in **Total**. This is the credit available.