

STATE OF NEW MEXICO - TAXATION AND REVENUE DEPARTMENT

New Mexico Bingo and Raffle Tax Return

WHO MUST FILE: Effective July 1, 2009*, qualified organizations licensed to conduct games of chance pursuant to the New Mexico Bingo and Raffle Act, must file a quarterly return and pay the New Mexico bingo and raffle tax to the Taxation and Revenue Department. The tax is equal to 0.5% of the gross receipts of any game of chance held, operated or conducted for or by the qualified organization. See *Important Definitions* in the instructions for this form.

*Effective July 1, 2009, the New Mexico Bingo and Raffle Act was enacted, and the former Bingo and Raffle Act was repealed. The new legislation enacts a comprehensively reformed New Mexico Bingo and Raffle Act. The substantive tax effects are a change from a 3% tax on net receipts to a 0.5% tax on gross receipts and a shift from monthly reporting and payment to quarterly reporting and payment. Any taxes, fines, civil penalties or other obligations owed under the former Bingo and Raffle Act continue to be owed and enforceable under the New Mexico Bingo and Raffle Act. For tax periods ending prior to July 1, 2009, file and pay the former bingo and raffle tax return using Form RPD-41302, *Bingo and Raffle Tax Return*. For periods beginning on or after July 1, 2009, use this Form RPD-41345, *New Mexico Bingo and Raffle Tax Return*.

WHEN TO FILE: The bingo and raffle tax is due on or before the 25th day of the month following the close of the calendar quarter in which the taxable gross receipts from a game of chance were generated.

Detach the bottom portion and submit with check made payable to New Mexico Taxation and Revenue Department. Mail to: **P.O. Box 25123, Santa Fe, NM 87504-5123**. For assistance call (505) 827-6872.

NOTE: When you provide a check as payment, you authorize us to use information from your check to make a one-time electronic fund transfer from your account. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day you make your payment.

SSN:
FEIN:
CRS:
NAME:
STREET/BOX:
CITY, STATE, ZIP:

Calendar quarter ended: _____

Last day of the calendar quarter (mm/dd/ccyy)

- 1. Gross receipts
- 2. Tax due
- 3. Penalty
- 4. Interest
- 5. Total due
- 6. Total paid

1.		
2.		
3.		
4.		
5.		
6.		

Check if amended

PLEASE CUT AND INCLUDE THE BOTTOM PORTION WITH YOUR PAYMENT

RETAIN THE UPPER PORTION FOR YOUR RECORDS

BINGO AND RAFFLE TAX



SSN:
FEIN:
CRS:
NAME:
STREET/BOX:
CITY, STATE, ZIP:

Calendar quarter ended: _____

Last day of the calendar quarter (mm/dd/ccyy)

- 1. Gross receipts
- 2. Tax due
- 3. Penalty
- 4. Interest
- 5. Total due
- 6. Total paid

1.		
2.		
3.		
4.		
5.		
6.		

Check if amended

Signature _____ Date _____ Phone _____

E-mail address: _____

BRT

Mail to: New Mexico Taxation and Revenue Department, P.O. Box 25123, Santa Fe, NM 87504-5123

STATE OF NEW MEXICO - TAXATION AND REVENUE DEPARTMENT
New Mexico Bingo and Raffle Tax Return

LINE INSTRUCTIONS: Complete the name and address block and the identification numbers of the qualified organization if the information is not preprinted. You must enter the federal employer identification number (FEIN) or social security number (SSN). Enter the New Mexico CRS identification number or leave the space blank if your organization is not required to have a CRS identification number. Indicate the last day of the calendar quarter in which the taxable event occurred.

1. Net proceeds: Enter the gross receipts from games of chance held, operated or conducted during the quarter.
2. Tax due: Calculate at 0.5% of line 1.
3. Penalty: 2% of line 2 per month or partial month late up to 20% of tax due or \$5.00, whichever is greater.
4. Interest: Line 2 multiplied by the daily interest rate times the number of days the report is late. Interest rates can change on a quarterly basis. The effective annual and daily interest rates are posted on the Department's web page at www.tax.newmexico.gov or can be obtained by contacting the Department.
5. Total due: Enter the total of lines 2, 3 and 4.
6. Total paid: Enter the total amount of remittance included with this return.

If amending a previously filed return, mark the box in the lower right-hand corner.

Upon completion of the form, sign, date and enter your phone number and E-mail address on return.

NOTE: When you provide a check as payment, you authorize us to use information from your check to make a one-time electronic fund transfer from your account. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day you make your payment.

IMPORTANT DEFINITIONS

"Gross receipts" means proceeds received by a bingo licensee from the sale of bingo cards, raffle tickets or pull-tab tickets; the sale of rights in any manner connected with participation in a game of chance or the right to participate in a game of chance, including any admission fee or charge; the sale of playing materials; and all other miscellaneous receipts.

"Qualified organization" means a bona fide chartered branch, lodge or chapter of a national or state organization or any bona fide religious, charitable, environmental, fraternal, educational or veterans' organization operating without profit to its members that has been in existence in New Mexico continuously for two years immediately prior to conducting a raffle or making of an application for a license under the New Mexico Bingo and Raffle Act and that has had a membership engaged in carrying out the objects of the corporation or organization. A voluntary firemen's organization is a qualified organization and a labor organization is a qualified organization for the purposes of the New Mexico Bingo and Raffle Act if they use the proceeds from a game of chance solely for scholarship or charitable purposes. **NOTE:** Qualified organizations are required to be licensed by the Gaming Control Board.

Effective June 17, 2011, the definitions of "educational organization" and "fraternal organization", in the Bingo and Raffle Act, are amended to include recognized student organizations in the Bingo and Raffle Act.

"Game of chance" means that specific kind of game of chance commonly known as bingo, that specific kind of game of chance commonly known as a raffle or that specific game of chance commonly known as pull-tab.

The New Mexico Bingo and Raffle Act does not apply to:

- A. a drawing or a prize at a fair or fiesta held in New Mexico under the sponsorship or authority of the state or any of its political subdivisions, or for the benefit of a religious organization situated in this state or for charitable purposes when all the proceeds of the sale or drawing shall be expended within New Mexico for the benefit of that political subdivision, religious organization or charitable purpose, or
- B. bingo or raffle held by a qualified organization defined above that holds no more than one bingo occasion or one raffle in any three consecutive calendar months and not exceeding four occasions in one calendar year.