

State of New Mexico Taxation and Revenue Department  
**COUNTY GAMING TAX CREDIT CLAIM FORM**

**Effective January 1, 2016, the county gaming tax credit is no longer available. As of January 1, 2016, no county has imposed a county business retention gross receipts tax.**

**INSTRUCTIONS FOR USING THIS FORM:** A qualifying racetrack that is located in a qualifying county, may claim the county gaming tax credit in an amount of up to fifty percent of the taxpayer's monthly gaming tax liability, not to exceed a maximum credit of \$750,000 per fiscal year ending June 30th. The credit claimed on a monthly basis against the gaming tax may not exceed one-twelfth of 50% of the gaming tax paid in the prior calendar year. Any additional credit that may be allowed may be claimed in the last month of the fiscal year.

If the total amount of county gaming tax credit claimed in a fiscal year exceeds the amount of county business retention gross receipts tax collected for the county in which the racetrack is located, the racetrack must remit to the Department the amount equal to the excess credit. The racetrack may not claim additional county gaming tax credit until the excess credit has been paid.

A qualifying county is a county in which the board of county commissioners has imposed and the electors have approved a county business retention gross receipts tax. A qualifying racetrack is a racetrack gaming operator licensee located in a qualifying county, that had combined net take and receipts, not including receipts for purses, from an allocation agreement made pursuant to Section 60-2E-27 NMSA 1978, of under fifteen million dollars (\$15,000,000).

Attach this Form RPD-41352, to the Form RPD-41209, *Gaming Operator Tax Return*, to which the credit is to be applied. Underpay the tax due by the amount of the credit claimed. Mail the forms and payment to Taxation and Revenue Department, P.O. Box 25123, Santa Fe, New Mexico 87504-5123. For assistance call 505-827-6842.

<b>Name of racetrack</b>	<b>NM CRS ID Number</b>	<b>FEIN</b>
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**REPORT PERIOD:** \_\_\_\_\_  
Beginning (mm-dd-yy) Ending (mm-dd-yy)

Enter the location code from the gross receipts tax rate schedule.

**COUNTY GAMING TAX CREDIT CLAIMED** \$

**PLEASE CUT AND INCLUDE THE BOTTOM PORTION WITH YOUR PAYMENT**

RETAIN THE UPPER PORTION FOR YOUR RECORDS

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**COUNTY GAMING TAX CREDIT CLAIMED** \$

I declare that I have examined this form, and to the best of my knowledge and belief, it is true, correct and complete.

Signature \_\_\_\_\_ Date \_\_\_\_\_ Phone \_\_\_\_\_ E-mail address: \_\_\_\_\_