

New Mexico Taxation and Revenue Department  
**Application for Refund of Tax  
Withheld From Pass-Through Entities**



**Who Must File This Form:** Use this form to apply for a refund of New Mexico pass-through entity withholding tax, entity-level tax, or composite income tax reported on the PTE, *New Mexico Pass-Through Entities Tax Return*, or, for tax years before 2023, reported on the RPD-41367, *Pass-Through Entity Withholding Detail Report (PTW-D)*, or *Fiduciary Pass-Through Withholding Detail Report (FID-D)*. **Use this form also to have an overpayment of tax applied to the next tax year.** You may mail this form to P.O. Box 25127, Santa Fe, New Mexico 87504-5127 or claim the overpayment electronically by using the Department's online filing system Taxpayer Access Point located at <https://tap.state.nm.us/tap>. For assistance, call (505) 827-0825 or contact the call center at (866) 285-2996.

**Section I: Complete all fields, see instructions on page 2**

Name of pass-through entity	Entity FEIN
Mailing Address (Number and Street)	
City, State, Zip Code	Email Address
Contact Name (If applicable)	Phone Number

**Section II: Complete all fields, see instruction starting on page 2**

<b>1. Overpayment Amount.</b> (Amount overpaid to the State of New Mexico) .....	1.
<b>2. Tax Year Beginning and End*</b> (MM/DD/CCYY-MM/DD/CCYY).....	2.

\*If multiple tax years please specify:

**3. Choose one of the following options:**

Check if you want all or part of your refund applied to the next tax year. Enter the amount \$ \_\_\_\_\_

Check to have your refund directly deposited. Enter your direct deposit information below.

Check if you want a refund issued by mail. The Department will mail a check to the address listed above.

**4. Basis for Refund** (or reason for overpayment):

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**Section III: Request for Direct Deposit**

1. Routing number: <input type="text"/>	<b>Required:</b> Will this refund go to or through an account located outside the territorial jurisdiction of the U.S.? If yes, you may not use this refund delivery option.
2. Account number: <input type="text"/>	
3. Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	4. <b>Required:</b> <input type="checkbox"/> Yes <input type="checkbox"/> No

*I declare that the information reported on this form and any attached supplements is true and correct.*

Signature of taxpayer or agent \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Type or print name \_\_\_\_\_ Phone \_\_\_\_\_ E-mail address \_\_\_\_\_

# Application for Refund of Tax Withheld From Pass-Through Entities Instructions

## Who is Required to Use This Form

A pass-through entity (PTE) uses RPD-41373, *Application for Refund of Tax Withheld From Pass-Through Entities*, to request a refund of pass-through entity withholding tax, entity-level tax or composite income tax overpaid on the PTE return. This form is also used to have an overpayment of tax applied to the next tax year. An overpayment that is the result of an amended return is claimed on this return as well.

For tax years before 2023, this form may be used to claim an overpayment of tax reported on the RPD-41367, *Pass-Through Entity Withholding Detail Report (PTW-D)*, or *Fiduciary Pass-Through Withholding Detail Report (FID-D)*.

If the PTE has received a distribution of net income from another PTE, or a distribution of oil and gas proceeds, the PTE may claim a refund of any New Mexico tax withheld by reporting the withholding from these distributions on the PTE return and then claiming the overpayment on the RPD-41373. The PTE may choose instead to pass the tax withheld to its owners on the return.

## Claiming an Overpayment Electronically

The PTE may request to have an overpayment refunded or applied to the next tax year through the Department's online filing system Taxpayer Access Point (TAP) found here: <https://tap.state.nm.us>. Click on "Request a Refund" and provide the required information applicable to the overpayment. If the request is to have the overpayment carried forward to the next tax year, under "Basis of Refund," state clearly that the overpayment should be applied to the next tax year.

## Benefits of Filing Electronically

The Department encourages you to file electronically whenever possible. You can file electronically on the Department's Taxpayer Access Point (TAP). Electronic filing is fast, safe, secure, and it provides these benefits:

- Filing is free on the Department website.
- File return, pay, and request a refund.
- View all letters sent by the Department
- View your account and see if there are any missing returns or payments.
- You can submit a document. All you need is the Letter ID provided on the letter you received from the Department.
- You can speak with an agent while viewing your account and they can walk you through using TAP or any notifications you may be seeing on your account.
- You can also provide third-party access to your accountant to be able to complete returns, file, and pay your tax due.
- The state saves tax dollars in processing costs and results in faster processing times for returns and payments submitted to the Department.
- Register for an account or if you already have an account, log in to file electronically at: <https://tap.state.nm.us>.

## Information Required to Claim a Refund

According to Section 7-1-26 NMSA 1978, the following information is required to claim a refund:

- Taxpayer's name, address, and identification number
- Type of tax for which the refund is claimed, the credit or rebate denied, or the property levied upon
- Sum of money or other property claimed
- Period(s) for which the overpayment was made
- Brief statement of the facts and law on which the claim is based, referred to as the basis for refund, and documentation to support and substantiate the taxpayer's basis for the refund
- If applicable, a copy of an amended return for each tax period for which the refund is claimed.

## Interest on an Overpayment

The Department requires a complete and approved refund claim before calculating interest on an overpayment. The Department does not pay interest on refunds of the Film Production credit.

## Line Instructions:

### Section I

- 1. Name of Pass-through Entity.** Enter business name of the entity. If business name is an individual's name, enter first name, middle initial, and last name.
- 2. Entity FEIN.** Enter the entity's Federal Employer Identification Number (FEIN).
- 3. Mailing Address.** Enter the business mailing address. Include State, City, and Zip Code on line below Mailing Address.
- 4. Contact Name.** Enter a contact name, please provide first name and last name.
- 5. Email Address.** Enter in an email address for the contact person.
- 6. Phone Number.** Enter the phone number. Include area code and an extension if applicable.

### Section II

- 1. Overpayment Amount.** Enter the overpayment amount being claimed on the RPD-41373, *Application for Refund of Tax Withheld From Pass-Through Entities*.
- 2. Tax Year Beginning and End.** Identify the tax year of the overpayment. If claiming an overpayment in multiple tax years, indicate the other years on the line below.
- 3. Choose one of the following options.** Check the box that applies. If you want all or part of the overpayment applied to the next tax year, indicate the amount in the blank. If this

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amount is not the full amount of the overpayment, you will need to indicate whether you want the remaining portion refunded as a direct deposit or a check.

**4. Basis for Refund.** Provide a brief explanation of why there is an overpayment or why you are submitting a refund request. Provide as much detail as you can in order to explain the cause of the overpayment. If you need more space, attach another sheet.

## **Section III Request for Direct Deposit**

1. The routing number, for bank identification, has nine digits. If the first two digits are not 01 through 12 or 21 through 32, the system will reject the direct deposit and you will be issued a check.

**NOTE:** If your check states it is payable through a different bank than the financial institution where you have your checking or savings account, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on this line.

2. Your account number has up to 17 characters. Include hyphens, but omit spaces and special symbols as you enter the number from left to right. Leave unused boxes blank. On the sample check, the account number is **2015551517**. Do not include the check number.

3. Mark an **X** in the **Checking** or **Savings** box to indicate the type of account.

4. Mark an **X** in the **YES** or **NO** box to answer whether the funds for your refund would go to or through an account located outside the U.S. Marking **NO** means the financial institution's location is within the territorial jurisdiction of the U.S., which includes any of the following:

- Within the U.S.
- On a U.S. military base
- In American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, or the U.S. Virgin Islands

**IMPORTANT:** If you mark an **X** in the **YES** box, you cannot use direct deposit. Either use a different bank account or to leave the *Request For Direct Deposit* section blank to receive a paper check at the address on file.

If you do not answer the question, the Department mails your refund to you in a paper check. If you answer the question incorrectly, the National Automated Clearing House Association (NACHA) or the Office of Foreign Assets Control (OFAC) may delay, reject, or freeze your refund. If your bank does not accept your *Request For Direct Deposit* entries, the Department mails a check to you.

## **Your Rights and Refund Claims**

This sections gives you information about your rights regarding tax liabilities and offsets and about denials of claims.

## **Tax Liabilities**

If you have any tax liability, the Taxation and Revenue Department may offset all or part of an allowed refund against such liability.

## **Refund Claim Denials**

If the Department denies your claim for refund in whole or in part, you may file a protest with the Department within 90 days of either mailing or delivery of the denial, or you may file a lawsuit in Santa Fe District Court.

If the Department does not take action on your completed claim within 180 days of receiving your claim, you may elect to treat the refund claim as denied, which allows you to pursue the remedies stated in the preceding paragraph.

If the Department requests additional relevant documentation from you, the claim is not complete. If you submit the requested documentation within the required time period, the Department uses the date the Department received the complete documentation as the start of the 180 days. If you do not provide the additional relevant documentation, the claim for refund remains incomplete.

For more information about remedies, please see FYI-402, *Taxpayer Remedies*. You can find FYI-402 at <https://www.tax.newmexico.gov/forms-publications/>.

## **For More Information, Forms, and Instructions**

If you have any questions, including which documents to file with a refund application or an amended return, please call our Revenue Processing Division at: (866) 809-2335. You can also visit your local district office or visit the Department's website: <https://www.tax.newmexico.gov>.

To find copies of tax forms, instructions, and publications you can visit our **Forms & Publications** web page on the Department website, <https://www.tax.newmexico.gov/forms-publications/>.

## **Form Submission**

If not submitting your request electronically, you can submit a completed RPD-41373, *Application for Refund of Tax Withheld From Pass-Through Entities*, by mailing it to the Department using the below address:

New Mexico Taxation and Revenue Department  
P.O. Box 25127  
Santa Fe, NM 87504-5127