FYI-275

FOR YOUR INFORMATION

New Mexico
Taxation and Revenue Department

Tax Information/Policy Office ♦ P.O. Box 630 ♦ Santa Fe, New Mexico 87504-0630

Deductions for Certain Sales to Manufacturers

This publication provides information on the deductions for sales to manufacturers in New Mexico, provided under Section 7-9-46 NMSA 1978.

In the 2021 legislative session, legislation was passed into law that provided an additional deduction under Section 7-9-46(C) for the sale or lease of qualified equipment to a person engaged in the business of manufacturing. The change in the law also made the deductions under 7-9-46(B) and 7-9-46(C) available to a manufacturing service provider. A “manufacturing service" is defined in Section 7-9-3(J) as “the service of combining or processing components or materials owned by another.”

Manufacturing means combining or processing components or materials to increase their value for sale in the ordinary course of business (Section 7-9-3(I)). Manufacturing or manufacturing services do not include construction services, farming, electric power generation, processing of natural resources, including hydrocarbons, or the processing or preparation of meals for immediate consumption.

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This information is as accurate as possible as of the date specified on the publication. Subsequent legislation, new state regulations and case law may affect its accuracy. For the latest information please check the Taxation and Revenue Department’s web site at www.tax.newmexico.gov.

A Summary of Manufacturing Deductions Required to be Reported Separately

Section 7-9-46 NMSA 1978 provides three deductions from gross receipts from sales to those engaged in the business of manufacturing. They are:

A. receipts from **sales of tangible personal property** to a person engaged in the business of manufacturing that becomes an ingredient or component part of a manufactured product that the manufacturer is in the business of manufacturing;
B. receipts from **sale of a manufacturing consumable** to a manufacturer or manufacturing service provider and;
C. receipts from **selling or leasing qualified equipment** if the sale is made to, or the lease is entered into with, a manufacturer or manufacturing service provider. The manufacturer or manufacturing service provider shall not claim an investment credit pursuant to the Investment Credit Act for the same equipment.

For purposes of the deduction for a manufacturing consumable, a “manufacturing consumable” means tangible personal property, other than qualified equipment or an ingredient or component part of a manufactured product, that is incorporated into, destroyed, depleted or transformed in the process of manufacturing a product. This includes electricity, fuels, water, manufacturing aids and supplies, chemicals, gases and other tangibles used to manufacture a product.

"Qualified equipment" means machinery, equipment, and tools, including component, repair, replacement and spare parts thereof, that are used directly in the manufacturing process of a manufacturing operation. Qualified equipment also includes computer hardware and software used directly in the manufacturing process of a manufacturing operation but excludes any motor vehicle that is required to be registered in this state pursuant to the Motor Vehicle Code.

Each of the deductions offered by Section 7-9-46 NMSA 1978 may be supported by a specific Nontaxable Transaction Certificate (NTTC). Alternative evidence may also be used, except in one specific case where an NTTC is required: the deduction provided under Section 7-9-46(B) for the sale of a manufacturing consumable when the seller is a seller of electricity or fuels that has entered into an agreement with the Department to have the manufacturer or manufacturing service provider report and pay the gross receipts tax for seller of the consumable (Section 7-9-43(C).

In addition, Section 7-9-46.1 NMSA 1978 provides a deduction from gross receipts from selling professional services if the sale is made to a person engaged in the business of manufacturing. The professional services being provided must be related to the product that the buyer is in the business of manufacturing. For the purposes of this deduction, “professional services” means accounting services, architectural services, engineering services, information technology services and legal services, as those services are defined in the statute. An NTTC or alternative evidence may be used to support this deduction.

This publication details which NTTC is used to support each deduction described above, as well as how each deduction will be reported separately on the Gross Receipts Tax return.

Use of NTTCs

Most NTTCs may be obtained on the Taxpayer Access Point (TAP) website, www.tap.state.nm.us. If you do not have a TAP account, you will need to create one to login and access NTTCs. A supplemental application (RPD-41378) is required to obtain Type 11 and Type 12 NTTCs, which are used for some of the deductible transactions discussed in this publication. Those NTTCs are not available through the normal online process. The supplemental application for these NTTCs may be found on our website by visiting the forms and publication page, found here: https://www.tax.newmexico.gov/forms-publications/ and clicking on the Business Taxes folder, then Gross Receipts Tax, the Nontaxable Transaction Certificates folder.

Type 2 NTTCs for Sale of Tangible Personal Property that becomes an Ingredient or Component Part of a Manufactured Product

Sellers deducting receipts under Section 7-9-46(A) NMSA 1978 for selling tangible personal property to a person engaged in the business of manufacturing that will become an ingredient or component part of a manufactured product, may use an executed Type 2 NTTC by the buyer as support for the deduction being claimed.

Type 5 NTTCs for the Sale of Professional Services to a Person engaged in the Business of Manufacturing

Sellers deducting receipts under 7-9-46.1 NMSA 1978 for selling professional services to a person engaged in the business of manufacturing that is related to the product that the buyer is in the business of manufacturing may use an executed Type 5 NTTC by the buyer as support for the deduction being claimed. “Professional Services” mean accounting services, architectural services, engineering services, information technology services and legal services.

Type 11 NTTCs for Sale of Tangible Personal Property that is a Manufacturing Consumable (Other than utilities)

Sellers deducting receipts under Section 7-9-46(B) NMSA 1978 for selling tangible personal property (not utilities) to a manufacturer that will be consumed in the manufacturing process of a product may use an executed a Type 11 NTTC by the buyer as support for the deduction being claimed.

Type 11 NTTCs for Sale of or Lease of Qualified Equipment

Sellers or lessors of equipment deducting receipts under Section 7-9-46(C) NMSA 1978 for selling or leasing qualified equipment to a manufacturer or a manufacturing service provider may use an executed Type 11 NTTC by the manufacturer or manufacturing service provider making the purchase, or entering into the lease, as support for the deduction being claimed.

Type 12 NTTCs for Sale of Utilities that are a Manufacturing Consumable

Sellers deducting receipts under Section 7-9-46(B) NMSA 1978 for selling utilities to a manufacturer consumed in the manufacturing process must first enter into a *Manufacturers Agreement to Pay Gross Receipts Tax on Behalf of a Utility Company for Certain Utility Sales* (RPD-41377) with the manufacturer. After the manufacturer and the utility company (seller) sign this agreement, as provided by Section 7-1-21.1 NMSA 1978, the manufacturer or manufacturing

service provider may apply for a Type 12 NTTC to be executed to the seller of the utility. The application and a copy of the agreement are required to be submitted to the Department for approval, and if approved the seller is issued the Type 12 NTTC. The Type 12 NTTC is then executed to the seller and the seller will then be able to deduct all receipts from sales of utilities to that manufacturer. It is then the responsibility of the manufacturer to report the deductible receipts, as well as any taxable receipts associated with their purchase from that utility (utilities not consumed in the manufacturing process) for the given reporting period.

Reporting Deductible Receipts

Reporting Deductible Receipts from the Sale of Tangible Property that is an Ingredient or Component Part or a Manufacturing Consumable (not Utilities)

Each deduction provided under Section 7-9-46 NMSA 1978 requires the seller to separately report the amount deducted on Form TRD-41413, *Gross Receipts Tax Return*. The receipts from the sale of tangible personal property that becomes an ingredient or component part of a product, the sale of a manufacturing consumable, or for the sale or lease of qualified equipment, must each be reported separately. It is important for all affected parties to report correctly in order for the Department to accurately track the deductions allowed under Section 7-9-46 NMSA 1978 and for taxpayers to fulfill their statutory reporting requirements. Please use the following instructions when reporting gross receipts tax.

To report deductible receipts on the Form TRD-41413*, Gross Receipts Tax Return*, under Section 7-9-46 NMSA 1978, you must enter those receipts on a separate line from your taxable receipts and receipts deductible under other statutes. Each deduction must be reported using the deduction code unique to that deduction. The deductible receipts must be reported on a separate line for each business location where receipts are required to be reported. Complete the gross receipts tax return for these deductions as follows:

1. On the first line, enter the gross receipts reporting location and your taxable receipts and receipts deductible under statutes ***other than Section 7-9-46 NMSA 1978*.**

2. On the next line, enter the information for receipts eligible for the sale of tangible property that is an ingredient or component part deduction under Section 7-9-46(A) NMSA 1978. For receipts eligible for this deduction, and for which you may have received a Type 2 NTTC, enter deduction code **D0-002** in Column E. The gross receipts in Column D, and deduction amount in Column F, will both be the same, because all the receipts being reported on this line are also being deducted. The taxable gross receipts in Column G and gross receipts due in Column I, will both be zero because the receipts have been deducted (see the example below).

3. For receipts eligible for the sale of a manufacturing consumable under Section 7-9-46(B) NMSA 1978, and for which you may have received a Type 11 NTTC, enter deduction code **D0-003** in Column E. Complete the line for this deduction as explained in instruction 2.

4. For receipts eligible for the sale or lease of qualified equipment under Section 7-9-46(C) NMSA 1978, and for which you may have a Type 11 NTTC, enter deduction code **D0-025** in Column E. Complete the line for this deduction as explained in instruction 2.

Example: A seller has $50,000 in total gross receipts for a business location in Albuquerque, $10,000 of which qualify for the sale of an ingredient or component part deduction under Section 7-9-46(A) NMSA 1978, and $2,000 of which qualify for the sale of a manufacturing consumable deduction under Section 7-9-46(B) NMSA 1978. The seller's Form TRD-41413*, Gross Receipts Tax Return*, should be completed this way:

- ***The seller must separate other deductible sales from sales that carry the special deduction codes D0-002 and D0-003*.** For the Albuquerque location, the seller counts $38,000 in sales that do not qualify for the manufacturer's deduction. The seller completes the first line of the gross receipts tax return in the usual way, with the $38,000 of non-deductible receipts included in Column D instead of $50,000.

- On a separate line of the gross receipts tax return, the seller enters the information for the receipts deductible under Section 7-9-46(A) NMSA 1978 for sales of tangible personal property to a manufacturer that will become an ingredient or component part of the manufactured product. The seller enters the $10,000 in receipts that qualify for the Subsection A deduction of Section 7-9-46 NMSA 1978 in Column D. The seller then must enter “D0-002” as a deduction code in Column E. The seller then enters that same the deduction amount in Column F and enters zero under taxable gross receipts in Column G and I.

- On the next line of the gross receipts tax return, the seller enters the information for the receipts that are deductible under Section 7-9-46(B) NMSA 1978 for sales of a manufacturing consumable. The seller had $2,000 in receipts that qualify for the Subsection B deduction of Section 7-9-46 NMSA 1978 in Column D. The seller must enter “D0-003” as a deduction code in Column E. The seller then enters the same deduction amount in Column F and enters zero under taxable gross receipts in Column G and I.

- The columns on the gross receipts tax return for the seller in this example would be look like this:

A Municipal/County Name	**B** Location Code	**C** Special Code	**D** Gross Receipts (Excluding Tax)	**E** Deduction Code	**F** Deduction Amount	**G** Taxable Gross Receipts	**H** Tax Rate	**I** Gross Receipts Tax Due
Albuquerque/Bern.	02-100		$38,000		$0	$38,000	7.75%	$2,945.00
Albuquerque/Bern.	02-100		$10,000	D0-002	$10,000	$0.00	7.75%	$0.00
Albuquerque/Bern.	02-100		$2,000	D0-003	$2,000	$0.00	7.75%	$0.00

Reporting Deductible Receipts from the Sale of Utilities that are Manufacturing Consumables

Section 7-9-46(B) NMSA 1978 provides that the receipts deducted from the sales of manufacturing consumable made to manufacturers or manufacturing service providers must be separately reported. It is important for manufacturers and manufacturer service providers to report correctly in order for the Department to accurately track the deductions allowed under Section 7-9-46 NMSA 1978 and for taxpayers to fulfill their statutory reporting requirements. When the manufacturing consumable sold is a utility, the manufacturer or manufacturing service provider itself does the reporting of all the receipts purchased, both the deductible and taxable receipts. Please use the following instructions when reporting your gross receipts tax.

To file Form TRD-41413*, Gross Receipts Tax Return*, to include the deduction for utilities that are manufacturing consumables under Section 7-9-46(B) NMSA 1978, you must enter those receipts on a separate line from your taxable receipts and receipts deductible under other statutes. Each deduction must be reported using the deduction code unique to that deduction. The deductible receipts must be reported on a separate line for each business location where receipts are required to be reported. Complete the gross receipts tax return for this deduction as follows:

1. On the first line, enter the gross receipts reporting location, your taxable receipts and receipts deductible under statutes ***other than deductible under Section 7-9-46 NMSA 1978***.

2. On the next line, enter the total amount billed for the utility for the reporting period at the location where the utility was received. In Column C, enter special code for the appropriate utility. This is used to differentiate this line from any other utility's receipts that will be reported in this manner. Enter Special Code "E" for sales of electricity, "G" for sales of gas, "W" for sales of water, and "O" for all other utilities.

Example: A manufacturer is billed $3,000 for electricity for a business location in Albuquerque, $2,500 of which is deductible. The manufacturer is also billed $2,000 for natural gas for a business location in Albuquerque, $1,250 of which is deductible. The manufacturer's gross receipts tax return should be completed as follows:

- ***The manufacturer or manufacturing service provider must separate all other receipts from those of each utility for purposes of the deduction under Section 7-9-46 NMSA 1978.*** On the first line of the gross receipts tax return, the manufacturer would report their own receipts, $30,000 in this example, along with any deductions, in the usual way.

- On a separate line of the gross receipts tax return, the manufacturer enters the total amount that they were billed for electricity in that reporting period. The manufacturer would enter the special code "E" in Column C on that line and then complete the line showing $3,000 in gross receipts in Column D. The amount of these receipts that was deductible was $2,500, which is entered on Column F. The taxable gross receipts are $500, entered on Column G.

- On the next line of the gross receipts tax return, the manufacturer enters the total amount that they were billed for natural gas in that reporting period. The manufacturer would enter the special code "G" in Column C on that line and then complete the line showing $2,000 in gross receipts in Column D. The amount of these receipts that was deductible was $1250, which is entered on Column F. The taxable gross receipts are $750, entered on Column G.

- If the manufacturer consumes additional types of utilities in the manufacturing process, they will complete subsequent lines of the gross receipts tax return in the same way, using the appropriate special codes for those types of utilities.

The columns on the gross receipts tax return for the manufacturer in this example would be look like this:

A Municipal/County Name	**B** Location Code	**C** Special Code	**D** Gross Receipts (Excluding Tax)	**E** Deduction Code	**F** Deduction Amount	**G** Taxable Gross Receipts	**H** Tax Rate	**I** Gross Receipts Tax Due
Albuquerque/Bern.	02-100		$30,000		$0	$30,000	7.75%	$2,325.00
Albuquerque/Bern.	02-100	E	$3,000		$2,500	$500	7.75%	$38.75
Albuquerque/Bern.	02-100	G	$2,000		$1250	$750	7.75%	$58.13

Reporting by Utility Companies of Deductible Receipts from the Sale of Utilities that are Manufacturing Consumables

Section 7-9-46 NMSA 1978 provides that receipts deducted from the sale of manufacturing consumables made to manufacturers or manufacturing service providers must be separately reported. It is important for sellers to report correctly in order for the Department to accurately track the deductions allowed under Section 7-9-46 NMSA 1978 and to fulfill their statutory reporting requirements. When the manufacturing consumable sold is a utility, the manufacturer or manufacturing service provider itself does the reporting of all the receipts purchased, both the deductible and taxable receipts. ***Therefore, the utility reports all receipts from sales to a qualified manufacturer or manufacturing service provider as deductible***. Please use the following instructions when reporting your gross receipts tax.

Utility companies deducting receipts under Section 7-9-46(B) NMSA 1978 for sale of a manufacturing consumable to a manufacturer or manufacturing service provider must first enter into a *Manufacturers Agreement to Pay Gross Receipts Tax on Behalf of a Utility Company for Certain Utility Sales* (RPD-41377) with the manufacturer, pursuant to Section 7-1-21.1 NMSA 1978. Once the agreement has been entered into, the Type 12 NTTC will be executed to the utility company.

To file a Form TRD-41413*, Gross Receipts Tax Return*, to include the deduction for the sale of a manufacturing consumable that is a utility under Section 7-9-46(B) NMSA 1978, the utility must enter those receipts on a separate line from the taxable receipts and receipts deductible under other statutes. Each deduction must be reported using the deduction code unique to that deduction. Complete the gross receipts tax return for this deduction as follows:

- ***The utility must separate all other receipts from those deductible from sales to a qualified manufacturer or manufacturing service provider.*** On the first line of the gross receipts tax return, the utility would report their own receipts, along with any deductions, in the usual way.

- On a separate line of the gross receipts tax return, the utility would enter the total receipts billed in that reporting period to manufacturers with whom that utility has entered into a *Manufacturers Agreement to Pay Gross Receipts Tax on Behalf of a Utility Company for Certain Utility Sales,* and from whom they have received a Type 12 NTTC. The receipts billed are reported on Column D and deducted on Column F. The utility must enter deduction code “D0-003” in Column E on that line.

Example: A utility has $120,000 in receipts from sales to manufacturers with whom that utility has entered into a *Manufacturers Agreement to Pay Gross Receipts Tax on Behalf of a Utility Company for Certain Utility Sales,* and from whom they have received Type 12 NTTCs. The utility’s columns on the gross receipts tax return would appear as follows:

A Municipal/County Name	**B** Location Code	**C** Special Code	**D** Gross Receipts (Excluding Tax)	**E** Deduction Code	**F** Deduction Amount	**G** Taxable Gross Receipts	**H** Tax Rate	**I** Gross Receipts Tax Due
Albuquerque/Bern.	02-100		$400,000		$0	$400,000	7.75%	$31,000
Santa Fe/Santa Fe	01-123		$50,000		$0	$50,000	8.3125%	$4,156.25
Albuquerque/Bern.	02-100		$120,000	D0-003	$120,000	$0	7.75%	$0

If you still have questions about the deductions discussed in this publication, or need assistance with reporting, you may contact the call center or visit your local district office using the contact information on the following page.

Reporting Deductible Receipts from the Sale of Professional Services

The deduction provided under Section 7-9-46.1 NMSA 1978 for the sale of professional services to a person in the business of manufacturing that are related to the product that the buyer is manufacturing, requires the seller to separately report the amount deducted on Form TRD-41413, *Gross Receipts Tax Return*. It is important for all affected parties to report correctly for the Department to accurately track the deductions allowed under Section 7-9-46.1 NMSA 1978 and for taxpayers to fulfill their statutory reporting requirements. Please use the following instructions when reporting gross receipts tax.

To report deductible receipts on the Form TRD-41413*, Gross Receipts Tax Return*, under Section 7-9-46.1 NMSA 1978, you must enter those receipts on a separate line from your taxable receipts and receipts deductible under other statutes. Each deduction must be reported using a deduction code unique to that deduction. The deductible receipts must be reported on a separate line for each business location where receipts are required to be reported. Complete the gross receipts tax return for these deductions as follows:

1. On the first line, enter the gross receipts reporting location and the taxable receipts and receipts deductible under statutes ***other than Section 7-9-46.1 NMSA 1978*****.**

2. On the next line, enter the information for receipts eligible for the sale of professional services to a person in the business of manufacturing deduction under Section 7-9-46.1 NMSA 1978. For receipts eligible for this deduction, and for which you may have received a Type 5 NTTC, or alternative evidence, enter deduction code **D0-027** in Column E. The gross receipts in Column D, and deduction amount in Column F, will both be the same, because all the receipts being reported on this line are also being deducted. The taxable gross receipts in Column G and gross receipts due in Column I, will both be zero because all the receipts have been deducted (see the example below).

Example: A seller has $72,000 in gross receipts for a business location in Albuquerque, $15,000 of which qualify for the sale of professional services to a person in the business of manufacturing deduction under Section 7-9-46.1 NMSA 1978, and $14,500 that qualify for other deductions. The seller has another $5,000 in gross receipts for a business location in Las Cruces, of which all $5,000 also qualify for the sale of professional services to a person in the business of manufacturing deduction under Section 7-9-46.1 NMSA 1978. The seller's Form TRD-41413*, Gross Receipts Tax Return*, should be completed this way:

- ***The seller must separate other deductible sales from sales that carry the special deduction codes D0-027*****.** For the Albuquerque location, the seller counts $57,000 in sales that do not qualify for the deduction for professional services sold to a person engaged in manufacturing. The seller completes the first line of the gross receipts tax return in the usual way, with the $57,000 in gross receipts Column D and $14,500 in other deductible receipts in Column F for this location.

- On a separate line of the gross receipts tax return, the seller enters the information for the receipts deductible under Section 7-9-46.1 NMSA 1978 for sales of professional services sold to a person engaged in manufacturing for the Albuquerque location. The seller enters the $15,000 in receipts that qualify for the Section 7-9-46.1 NMSA 1978 in Column D, then enters "D0-027" as the deduction code in Column E. The seller then enters that same the deduction amount in Column F and enters zero under taxable gross receipts in Column G and tax due in Column I.

- On the next line of the gross receipts tax return, the seller enters the information for the receipts deductible under Section 7-9-46.1 NMSA 1978 for sales of professional services sold to a person engaged in manufacturing at the Las Cruces location. The seller had $5,000 in receipts that qualify for the deduction under Section 7-9-46.1 NMSA 1978 for this location and enters that amount in Column D. The seller enters "D0-027" as the deduction code in Column E. The seller then enters the same deduction amount in Column F and enters zero under taxable gross receipts in Column G and tax due in Column I.

- The columns on the gross receipts tax return for the seller in this example would be look like this:

A Municipal/County Name	**B** Location Code	**C** Special Code	**D** Gross Receipts (Excluding Tax)	**E** Deduction Code	**F** Deduction Amount	**G** Taxable Gross Receipts	**H** Tax Rate	**I** Gross Receipts Tax Due
Albuquerque/Bern.	02-100		$57,000	D0-999	$14,500	$42,500	7.75%	$3,293.75
Albuquerque/Bern.	02-100		$15,000	D0-027	$15,000	$0.00	7.75%	$0.00
Las Cruces/Dona	07-105		$5,000	D0-027	$5,000	$0.00	8.1875%	$0.00

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TAXPAYER INFORMATION

General Information. FYIs and Bulletins present general information with minimum technical language. All FYIs and Bulletins are free of charge and available through all local tax offices and on the Taxation and Revenue Department's website at http://www.tax.newmexico.gov/forms-publications.aspx

Regulations. The Department establishes regulations to interpret and exemplify the various tax acts it administers. Current statutes with regulations can be located on the Departments website for free at http://www.tax.newmexico.gov/statutes-with-regulations.aspx. Specific regulations are also available at the State Records Center and Archives or on its web page at http://www.srca.nm.gov/

The Taxation and Revenue Department regulation book is available for purchase from the New Mexico Compilation Commission. Order regulation books directly from the New Mexico Compilation Commission at https://www.nmcompcomm.us/

Rulings. Rulings signed by the Secretary and approved by the Attorney General are written statements that apply to one or a small number of taxpayers. A taxpayer may request a ruling (at no charge) to clarify its tax liability or responsibility under specific circumstances. The Department will not issue a ruling to a taxpayer who is undergoing an audit, who has an outstanding assessment, or who is involved in a protest or litigation with the Department over the subject matter of the request. The Department's rulings are compiled and available on free of charge at http://www.tax.newmexico.gov/rulings.aspx.

The request for a ruling must be in writing, include accurate taxpayer identification and the details about the taxpayer's situation, and be addressed to the Secretary of the Taxation and Revenue Department at P.O. Box 630, Santa Fe, NM 87504-0630. The taxpayer's representative, such as an accountant or attorney, may request a ruling on behalf of the taxpayer but must disclose the name of the taxpayer. While the Department is not required to issue a ruling when requested to do so, every request is carefully considered.

The Secretary may modify or withdraw any previously issued ruling and is required to withdraw or modify any ruling when subsequent legislation, regulations, final court decisions or other rulings invalidate a ruling or portions of a ruling.

Public Decisions & Orders. All public decisions and orders issued since July 1994 are compiled and available on the Department's web page free of charge at http://www.tax.newmexico.gov/tax-decisions-orders.aspx.

This publication provides general information. It does not constitute a regulation, ruling, or decision issued by the Secretary of the New Mexico Taxation and Revenue Department. The Department is legally bound only by a regulation or a ruling [7-1-60, New Mexico Statutes Annotated, 1978]. In the event of a conflict between FYI and statute, regulation, case law or policy, the information in FYIs is overridden by statutes, regulations and case law. Taxpayers and preparers are responsible for being aware of New Mexico tax laws and rules. Consult the Department directly if you have questions or concerns about information provided in this FYI.

FOR FURTHER ASSISTANCE

Tax District Field Offices and the Department's call center can provide full service and general information about the Department's taxes, taxpayer access point, programs, classes, and forms. Information specific to your filing situation, payment plans and delinquent accounts.

TAX DISTRICT FIELD OFFICES

ALBUQUERQUE
10500 Copper Pointe Avenue NE
Albuquerque, NM 87123

SANTA FE
Manuel Lujan Sr. Bldg.
1200 S. St. Francis Dr.
Santa Fe, NM 87504

FARMINGTON
3501 E. Main St., Suite N
Farmington, NM 87499

LAS CRUCES
2540 S. El Paseo Bldg. #2
Las Cruces, NM 88004

ROSWELL
400 Pennsylvania Ave., Suite 200
Roswell, NM 8820

For forms and instructions visit the Department's web site at http://www.tax.newmexico.gov

Call Center Number:
1-866-285-2996

If faxing something to a tax district field office, please fax to:

Call Center Fax Number:
1-505-841-6327

If mailing information to a tax district field office, please mail to:

Taxation and Revenue Department
P.O. Box 8485
Albuquerque, NM 87198-8485

For additional contact information please visit the Department's website at
http://www.tax.newmexico.gov/contact-us.aspx

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