

PURCHASE ORDER FOR NEW MEXICO CIGARETTE STAMPS

Who Must File This Form: Distributors who are required to affix New Mexico cigarette stamps according to Section 7-12-5 NMSA 1978 to packages of cigarettes must use this form to order and purchase New Mexico cigarette stamps. Only distributors with a valid license issued by the New Mexico Taxation and Revenue Department may purchase or obtain unaffixed excise tax stamps, tax-exempt stamps or tax-credit stamps.

Filing Instructions: Complete all information requested on Form RPD-41158, *Purchase Order for New Mexico Cigarette Stamps*. Indicate the method of payment. If enclosing payment, make the check or money order payable to the Taxation and Revenue Department and mail to New Mexico Taxation and Revenue Department, Cigarette Tax Unit, P.O. Box 25123, Santa Fe, NM 87504-5123. You may also email TRD.cigarettetax@state.nm.us. For assistance contact (505) 827-0764.

Name and address of purchaser	Federal employer identification or social security number
	New Mexico Business Tax Identification Number (NMBTIN)
Name of person to contact	Telephone number and e-mail address
Authorized signature of purchaser	New Mexico distributor's license number

	20 Stick Stamps - One stamp provides proof that tax has been paid for a package of 5, 10 or 20 cigarettes.		25 Stick Stamps - One stamp provides proof that tax has been paid for a package of 25 cigarettes.	Tax-exempt and Tax-credit Stamps - Stamps are provided free of charge to qualifying distributors.	
Partial rolls or sheets are not available.	20 Stick Roll (30,000 stamps per roll)	20 Stick Sheet (1,500 stamps per sheet)	25 Stick Sheet (1,500 stamps per sheet)	Tax-exempt Roll (15,000 stamps per roll)	Tax-credit Roll (15,000 stamps per roll)
1. Quantity of stamps requested					
2. Value per stamp	\$2.00	\$2.00	\$2.50	\$0	\$0
3. Total value per stamp (Multiply line 1 by line 2.)	\$			\$0	\$0
4. Quantity of stamps purchased for a cigarette that qualifies as a modified risk tobacco product in which to apply a 50% discount.				\$0	\$0
5. Less 50% discount (Multiply line 4 by \$1.00 for 20 roll/sheet and \$1.25 for 25 sheet)	\$			\$0	\$0
6. Quantity of stamps purchased for cigarette that qualifies as a modified risk tobacco product in which to apply a 25% discount.				\$0	\$0
7. Less 25% discount (Multiply line 6 by \$0.50 for 20 roll/sheet and \$0.625 for 25 sheet)	\$			\$0	\$0
8. Face value (Subtract the amounts in lines 5 and 7 from line 3)				\$0	\$0
9. Purchase discount				\$0	\$0
10. Net value				\$0	\$0

11. Cigarette Tax Due: Add the Net Value (line 10) of all columns and enter here.

\$

<p>Indicate method of shipment:</p> <p><input type="checkbox"/> UPS <input type="checkbox"/> Ground</p> <p><input type="checkbox"/> FedEx <input type="checkbox"/> 1-Day <input type="checkbox"/> 2-Day</p> <p>Shipper Number _____</p>	<p>Indicate method of payment:</p> <p><input type="checkbox"/> Payment is enclosed</p> <p><input type="checkbox"/> Charge sale*</p> <p><small>*Requires pre-approval (bond)</small></p>
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PAY THIS AMOUNT

All charge sales must be paid by the 25th day of the month following the month in which the cigarette stamp purchase was made.

STATE OF NEW MEXICO - TAXATION AND REVENUE DEPARTMENT
PURCHASE ORDER FOR NEW MEXICO CIGARETTE STAMPS

CIGARETTE STAMP SALE DISCOUNT WORKSHEET

NOTE: if the face value of stamps sold in a single sale is less than \$1,000, no discount based on purchase amount is allowed.

		Face value	Rate	Discount
Purchase discounts.				
1	For the first \$30,000 (face value) in cigarette stamps purchased in one calendar month, 0.46% of the face value of the cigarette stamp purchases.	\$	X 0.46%=	
2	For the second \$30,000 (face value) in cigarette stamps purchased in one calendar month, 0.36% of the face value of the cigarette stamp purchases.	\$	X 0.36%=	
3	For cigarette stamps purchased in one calendar month exceeding \$60,000 in face value, 0.22% of the face value of the cigarette stamp purchases.	\$	X 0.22%=	
4	Total purchase discounts			\$

DEFINITIONS

Modified risk tobacco product 50% discount means the excise tax imposed on cigarettes shall be reduced by fifty percent for a cigarette for which a modified risk tobacco product order has been issued by the United States secretary of health and human services pursuant to Section 21 U.S.C. 387k (g)(1).

Modified risk tobacco product 25% discount means the excise tax imposed on cigarettes shall be reduced by twenty-five percent for a cigarette for which a modified risk tobacco product order has been issued by the United States secretary of health and human services pursuant to Section 21 U.S.C. 387k (g)(2).

New Mexico Business Tax Identification Number (NMBTIN) - 11 digit number formally known as the CRS identification number.