

**ALTERNATIVE FUELS EXCISE TAX RETURN**

**WHO MUST FILE:** Registered distributors who dispense alternative fuel into a supply tank for a motor vehicle in New Mexico are required to file Form RPD-41164, *Alternative Fuels Excise Tax Return*, and pay the excise tax due. Alternative fuels are liquefied petroleum gas (LPG), compressed natural gas (CNG), liquefied natural gas (LNG) and water-phased hydrocarbon fuel emulsion (A-55). Through June 30, 2014, the alternative fuel excise tax rate was \$0.12 per gallon of fuel dispensed.

Beginning July 1, 2014, the alternative fuels excise tax rates for each gallon distributed are:

- \$0.120 /gal Liquefied petroleum gas (LPG)
- \$0.133 /gal Compressed natural gas (CNG)
- \$0.206 /gal Liquefied natural gas (LNG)
- \$0.120 /gal Water-phased hydrocarbon fuel emulsion (A-55)

**WHEN TO FILE:** Returns and remittance are due on the 25th day of the month following the end of the calendar quarter in which the alternative fuel was dispensed into a supply tank for a motor vehicle in New Mexico.

**RECENT LEGISLATION:** In 2014, the New Mexico Legislature made changes to the Alternative Fuel Tax Act. Effective July 1, 2014, the following changes have been made to the alternative fuels excise tax program.

- The option to pay alternative fuels excise tax annually for LNG and CNG is no longer available;
- The excise tax rates for LNG and CNG are modified, and
- Definitions for "gallons" are changed. See the definitions in the instructions for this form for details.

**Important instructions for filing for report periods ending on or before June 30, 2014.**

If filing for a report period that ends on or before June 30, 2014, multiply the taxable gallons reported on line 4 by \$0.12 for each alternative fuel type to compute the tax due reported on line 6. Effective July 1, 2014, the excise tax rate changes to \$0.133 per gallon for CNG and \$0.206 per gallon for LNG. The rates for LPG and A-55 remain at \$0.12 for periods beginning on or after July 1, 2014. When determining the number of gallons to report for periods beginning on or after July 1, 2014, you must use the new definition of "gallon". See *Definition of "Gallon" for Purposes of the Alternative Fuel Tax Act*, in the instructions for this form.

Upon completion of the form, sign, date and enter your phone number and email address on return. Retain a copy of this return for your records and for audit verification. Attach the payment to your return and submit them to the address below. Make your check or money order payable to NM Taxation & Revenue Department. Write your CRS identification number and "AFD" on your check or money order.

**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.

**Detach and return to:** NM Taxation and Revenue Department  
Special Tax Programs and Services  
P.O. Box 25123  
Santa Fe, NM 87504-5123

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Check if amended



<b>CRS ID #</b>	<b>Quarter end date</b>	<b>Gallons dispensed</b> ..... 1)	<b>LPG</b>	<b>CNG</b>	<b>LNG</b>	<b>A-55</b>
		<b>Total exemptions</b> ..... 2)				
		<b>Total deductions</b> ..... 3)				
<b>Business name</b>		<b>Taxable gallons</b> ..... 4)				
<b>Mailing address</b>		<b>Tax rate</b> ..... 5)	<b>\$0.120 /gal</b>	<b>\$0.133* /gal</b>	<b>\$0.206* /gal</b>	<b>\$0.120 /gal</b>
<b>City</b>		<b>Tax due</b> ..... 6)				
<b>State</b>		<b>Total tax due</b> (The sum of line 6, all columns)..... 7)				
<b>ZIP code</b>		<b>Penalty</b> ..... 8)				
		<b>Interest</b> ..... 9)				
		<b>TOTAL DUE</b> (The sum of lines 7, 8, and 9)..... 10)				\$

\*If filing for a report period prior to July 1, 2014, you must use the rates contained in the "Alternative Fuel Excise Tax Rate Table" on the instruction page.

To the best of my knowledge and belief, this return is true, correct and complete.

Signature \_\_\_\_\_ Date \_\_\_\_\_ Phone \_\_\_\_\_ Email address \_\_\_\_\_

**Mail to:** Taxation and Revenue Department, Special Tax Programs and Services, P.O. Box 25123, Santa Fe, NM 87504-5123

## ALTERNATIVE FUELS EXCISE TAX RETURN

### Definition of "Gallon" for Purposes of the Alternative Fuel Tax Act

Effective July 1, 2014, the definition of "gallon" was modified.

For **liquid alternative fuel**, "gallon" means the quantity of liquid necessary to fill a standard U.S. gallon liquid measure, which is approximately 3.785 liters, provided that:

- for water-phased hydrocarbon fuel emulsion (A-55), a gallon shall be measured only with respect to the hydrocarbon base portion of the emulsion and not to the water base portion; and
- for liquefied natural gas (LNG), a gallon shall be 6.06 pounds of liquefied natural gas.

For **non-liquid alternative fuel**, "gallon" means 114 cubic feet, provided that:

- for compressed natural gas (CNG), a gallon shall be 5.66 pounds or 126.67 standard cubic feet of compressed natural gas.

**For reporting periods beginning prior to, but not on or after July 1, 2014**, "gallon" means the quantity of liquid necessary to fill a standard U.S. gallon liquid measure, which is approximately 3.785 liters for liquid alternative fuel; provided, however that in the case of a water-phased hydrocarbon fuel emulsion, a gallon shall be measured only with respect to the hydrocarbon base portion of the emulsion and not to the water base portion. For non-liquid alternative fuel, gallon equals 114 cubic feet.

### LINE INSTRUCTIONS

- Line 1. In the column that lists the alternative fuel type, LPG, CNG, LNG and A-55, enter the total gallons of the alternative fuel type dispensed into a supply tank for a motor vehicle in New Mexico, during the report period of this return.
- Line 2. Enter the allowable exemptions in the column for each fuel type. Exemptions include sales to the U.S. government, state government, Indian nation, tribe or pueblo, agencies and instrumentalities for their exclusive use.
- Line 3. Enter the allowable deductions in the column for each fuel type. A deduction is allowed for alternative fuels distributed to alternative fuel permit holders.
- Line 4. In each column, subtract the sum of lines 2 and 3 from line 1. These are the taxable gallons distributed, for the fuel type listed at the top of the column.
- Line 5. In each column, entered for you, is the excise tax rate for the type of alternative fuel listed at the top of the column that is effective for report periods beginning on or after July 1, 2014. For report periods that begin prior to, but not on or after July 1, 2014, the tax rate is \$0.12 for each alternative fuel type. If filing for a report period that begins before, but not after July 1, 2014, compute the tax by multiplying the taxable gallons in line 4 by \$0.12. See the *Alternative Fuel Excise Tax Rate Table* below.
- Line 6. In each column, enter the tax due for each alternative fuel type by multiplying the taxable gallons distributed in line 4 by the tax rate in line 5. If the reporting period begins prior to July 1, 2014, multiply the taxable gallons distributed in line 4 by \$0.12.
- Line 7. Enter the sum of the amounts in line 6, from all columns. This is the total alternative fuels excise tax due.
- Line 8. Add penalty if you file late and owe tax, or you do not pay the tax on or before the date the return is due. Calculate penalty by multiplying the unpaid amount on line 7 by 2%, then by the number of months or partial months the payment is late, not to exceed 20% of the tax due, or a minimum of \$5.00, whichever is greater. The minimum \$5.00 penalty is imposed for failure to file a timely report, even if no tax is due.
- Line 9. Add interest if you do not pay the tax due on or before the original due date of your return. Interest accrues daily on the unpaid principal of tax due. The IRC rate for each quarter is announced by the Internal Revenue Service in the last month of the previous quarter. The current annual and daily interest rates are posted on the Department's web page at [www.tax.newmexico.gov](http://www.tax.newmexico.gov).

The formula for calculating daily interest is:

$$\text{Tax due} \times \text{the daily interest rate for the quarter} \times \text{the number of days late} = \text{interest due.}$$

Line 10. Add lines 7, 8, and 9. This is the total amount due.

**Alternative Fuel Excise Tax Rate Table**

Type of fuel	Effective rate:	Prior to July 1, 2014	On or after July 1, 2014
Liquefied petroleum gas (LPG)		\$0.120 /gal	\$0.120 /gal
Compressed natural gas (CNG)		\$0.120 /gal	\$0.133 /gal
Liquefied natural gas (LNG)		\$0.120 /gal	\$0.206 /gal
Water-phased hydrocarbon fuel emulsion (A-55)		\$0.120 /gal	\$0.120 /gal