

State of New Mexico - Taxation and Revenue Department
Application for Type 17 Nontaxable Transaction Certificates

Deduction for Construction Materials that are Tangible Personal Property
Sold to Government Agencies and Non-Profit Organizations

Use this form to apply for a Type 17 nontaxable transaction certificate (NTTC). The Type 17 NTTC is for governmental agencies or 501(c)(3) organizations' purchase of construction material that is tangible personal property under Section 7-9-54(A)(3) NMSA 1978 for sales to government agencies and Section 7-9-60(B) NMSA 1978 for certain nonprofit organizations.

Complete and submit Form **ACD-31050**, *Application for Nontaxable Transaction Certificates*. You may file your application online using the Taxpayer Access Point (TAP), on the Department's web site at <https://tap.state.nm.us/Tap> or by paper at one of the Department's local district offices listed on the last page of these instructions. See Form **ACD-31050** for details. When applying for a Type 17 NTTC, make sure to submit this Form **RPD-41250**, *Application for Type 17 Nontaxable Transaction Certificates*, with any contracts in place for the construction project to any district office.

Note: This application submission must include any contract(s) in place with a general contractor for the construction project.

Note: A Type 17 NTTC is not needed to claim this deduction. Alternative evidence can be used. For more information on acceptable alternative evidence see bulletin **B.200.32**, *Alternative Evidence for Deductions*.

What is tangible personal property in relation to construction material for the deductions under Section 7-9-54 and 7-9-60 NMSA 1978?

Receipts from selling construction material that is tangible personal property that is or would be classified for depreciation purposes as three-year property, five-year property, seven-year property or 10-year property, including indirect costs related to the asset basis, by Section 168 of the Internal Revenue Code of 1986, as that section may be amended or renumbered, may be deducted from gross receipts when the sale is made to a governmental agency or 501(c)(3) organization.

Type 17 NTTCs are specific to each construction project. This NTTC is specific to each project. The governmental agency or 501(c)(3) organization will have to re-apply for every construction project they wish to use a Type 17 NTTC for.

Fill out the informational boxes below and reply to the information requests in boxes 1 and 2 to complete this application. Remember to include any contract(s) with the construction or general contractor listed below for the construction project described in box 1 below.

Governmental Agency or 501(c)(3) organization's Name:		NM CRS identification number:
Address:		
City:	State:	Zip Code:
Name of contact:		
Phone number:	E-mail address:	

Name of Construction or general contractor you are under contract with:	Duration of the project:
Name of contact:	
Phone number:	E-mail address:

1. Describe the construction project taking place:

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2. Describe the items that will be purchased using this Type 17 NTTC:

Reminder receipts from selling construction material that is tangible personal property that is or would be classified for depreciation purposes as three-year property, five-year property, seven-year property or 10-year property, including indirect costs related to the asset basis, by Section 168 of the Internal Revenue Code of 1986, as that section may be amended or renumbered, may be deducted from gross receipts when the sale is made to a governmental agency or 501(c)(3) organization.

I declare that I have examined this application and all attachments, and to the best of my knowledge and belief this application is true, correct and complete. I understand that any person who knowingly or willfully provides false or inaccurate information on a nontaxable transaction certificate or as alternative evidence provided in support of a claim for a deduction may be subject to prosecution under Sections 7-1-72 and 7-1-73 NMSA 1978.

Signature - Government Agency or Non-Profit Organization

Date

For Department Use Only

This application for a Type 17 NTTC is approved by the Taxation and Revenue Department and authorizes that the Type 17 NTTC may be executed by the applicant named, for the tangible personal property listed above, for the project listed above.

Signature of Secretary or Delegate

Date

ALBUQUERQUE:
Taxation & Revenue Department
Bank of the West Building
5301 Central Ave., NE
P.O. Box 8485
Albuquerque, NM 87198-8485

FARMINGTON:
Taxation & Revenue Department
3501 E. Main Street, Suite N
P.O. Box 479
Farmington, NM 87499-0479

LAS CRUCES:
Taxation & Revenue Department
2540 S. El Paseo, Building #2
P.O. Box 607
Las Cruces, NM 88004-0607

ROSWELL:
Taxation & Revenue Department
400 North Pennsylvania, Suite 200
P.O. Box 1557
Roswell, NM 88202-1557

SANTA FE:
Taxation & Revenue Department
1200 South St. Francis Drive
P.O. Box 5374
Santa Fe, NM 87502-5374

Call Center: 1-866-285-2996