NEW MEXICO TAXATION AND REVENUE DEPARTMENT

INTERSTATE TELECOMMUNICATIONS GROSS RECEIPTS TAX RETURN

CONTACTING THE DEPARTMENT

Local Taxation and Revenue Offices
If you need to visit the Department in person you can visit one of our tax district offices at one of the following locations:

Albuquerque
10500 Copper Pointe Avenue NE
Albuquerque, NM 87123

Farmington
3501 E. Main Street, Suite N.
Farmington, NM 87499-0479

Las Cruces
2540 S. El Paseo, Bldg.#2
Las Cruces, NM 88001-0607

Roswell
400 Pennsylvania Ave., Suite 200
Roswell, NM 88201-1557

Santa Fe
1200 South St. Francis Drive
Santa Fe, NM 87502-5374

Phone Contact
You can contact the Department's call center and they can provide full service and general information about the Department's taxes, Taxpayer Access Point (TAP), programs, classes, and forms. They can also provide assistance with information specific to your account including your filing situation, payment plans, and delinquent account information. **Call Center:** (866) 285-2996.

You may also locate your account information through the Taxpayer Access Point (TAP), https://tap.state.nm.us.

What You Need
When you call or visit us on the web, make sure to have your New Mexico Business Tax Identification Number (NMBTIN)(previously known as your CRS number), a copy of your tax return, or letter in question.

Note: If you are inquiring about a letter please locate the Letter ID in the top right hand corner to provide to the Department's agent.

Mailing Address
If you want to write us about your return, please address your letter to:

Interstate Telecommunications
Gross Receipts Tax Correspondence
Taxation and Revenue Department
P.O. BOX 25128
Santa Fe, NM 87504-5128

If you are writing in response to a letter, please include the Letter ID in your response.

Email Contacts
The Taxation and Revenue Department provides several email contacts for you.

If you have questions about your in-progress Interstate Telecommunications Gross Receipts Tax (ITG) return, the instructions, a return you already submitted, or your refund, email: GRTHelp@state.nm.us

If you have questions about New Mexico tax law and need additional clarification on statutes and regulations, email: Policy.Office@state.nm.us.

Forms and Instructions
You can find forms and instructions on our website at www.tax.newmexico.gov. At the top of the page, click **FORMS & PUBLICATIONS**.

Online Services
The TAP website at https://tap.state.nm.us is a secure online resource that lets you electronically file your return for free:

- See information about your return, payment, and refund
- Pay existing tax liabilities online
- Check the status of a refund
- Change your contact information
- Register a business

GENERAL INSTRUCTIONS

GENERAL INFORMATION

This document provides instructions for the New Mexico Form TRD-41410, *Interstate Telecommunications Gross Receipts Tax Return*. Each Form TRD-41410 is due on or before the 25th of the month following the end of the tax period being reported. Certain taxpayers are required to file the Form TRD-41410 electronically. For more information on whether electronic filing is required for your business, please see FYI-108, *Electronic Filing Mandate* which is available through your local district office or online at https://www.tax.newmexico.gov/forms-publications/.

Please Note: When completing your form, all pertinent columns must be clearly filled out and completed or your Form TRD-41410 may be rejected and returned for correction and will need to be resubmitted.

WHAT TO KNOW AND DO BEFORE YOU BEGIN

Who Must File A Interstate Telecommunications Gross Receipts Tax Return
The Interstate Telecommunications Gross Receipts Tax is a tax imposed on persons engaged in business in New Mexico for the privilege of doing business of providing interstate telecommunication service in New Mexico.

“Engaging in interstate telecommunications business" means carrying on or causing to be carried on the business of providing interstate telecommunications service. See *What is Interstate Telecommunications Gross Receipts Tax* below for more information.

What is Interstate Telecommunications Gross Receipts Tax
“Interstate telecommunications gross receipts” is imposed for the privilege of engaging in interstate telecommunications business "interstate telecommunications gross receipts" means the total amount of money or the value of other consideration received from providing:

(1) interstate telecommunications services, other than mobile telecommunications services, that either originate or terminate in New Mexico and are charged to a telephone number or account in New Mexico, regardless of where the bill for such services is actually delivered; and
(2) mobile telecommunications services that originate in one state and terminate in any location outside that state, whether within or outside the United States, to a customer with a place of primary use in New Mexico. "Interstate telecommunications gross receipts" excludes mobile telecommunications services provided to a customer with a place of primary use outside of New Mexico, cash discounts allowed and taken and interstate telecommunications gross receipts tax payable for the reporting period. Also excluded from "interstate telecommunications gross receipts" are any gross receipts or sales taxes imposed by any Indian nation, tribe or pueblo; provided that the tax is approved, if approval is required by federal law or regulation, by the secretary of the interior of the United States; and provided further that the gross receipts or sales tax imposed by the Indian nation, tribe or pueblo provides a reciprocal exclusion for gross receipts, sales or gross receipts-based excise taxes imposed by the state or its political subdivisions;

Definitions:

"Interstate telecommunication service" means the service of origination or receiving in New Mexico interstate and international telephone and telegraph service, including but not limited to the transmission of voice, messages, and data by way of electronic or similar meaning between or among points by wire, cable, fiber-optic, laser, microwave, radio, satellite or similar facilities.

"Mobile telecommunications services" has the meaning given in the federal Mobile Telecommunication Sourcing Act.

Location Code and Tax Rate
Interstate Telecommunications Gross Receipts Tax is required to be reported by municipality, county, and location code these codes can be located on the *Gross Receipts Tax Rate Schedule*.

Interstate telecommunications gross receipts tax rate is imposed at 4.25% per Section 7-9C-3 NMSA.

For more detail, see FYI-200, *Your Business Location and the Appropriate Rate* available online at https://www.tax.newmexico.gov/forms-publications/ or through your local district office.

FILING METHODS

Different Filing Methods
You can file your Interstate Telecommunications Gross Receipts Tax Return (TRD-41410) on paper or electronically. Both options are described here to help you choose the most convenient method. The Department asks that the Interstate Telecommunications Gross Receipts Tax return be filed online using the Taxpayer Access Point (TAP) whenever possible. TAP is a free online filing option that can be located by going to our website at https://tap.state.nm.us.

Important: After completing your paper or electronic return, make a copy for your records and keep it in a safe place.

Electronic Filing Mandate
If your average monthly tax liability for the below business tax programs is equal to or exceeds $1,000.00 you must file electronically on or before the due date for all tax programs you are required to file:

- Gross Receipts Tax
- Governmental Gross Receipts Tax
- Compensating Tax
- Interstate Telecommunications Tax
- Leased Vehicle Gross receipts and Surcharge Tax
- Non-wage Withholding Tax
- Wage Withholding Tax

Important: Even if your combined tax liability requires that you file electronically we encourage all taxpayers to read the information provided in these instructions.

For more information about filing electronically see the next section *Filing Methods*.

Getting Ready to File
Follow these steps before you start filling out your TRD-41410, *Interstate Telecommunications Gross Receipts Tax Return*:

1. Collect all forms and schedules you are required to file, publications you need to reference, and all your tax records.

   For a description of different forms and schedules, see *Required Forms and Attachments* starting on page 4 of these instructions. To find out where to get the forms and schedules you need, see *Contacting the Department* on page 1.

2. Read the next section, *Valid Identification Number Required,* to learn about New Mexico Business Tax Identification Number (NMBTIN), Federal Employer Identification Number (FEIN), Social Security Numbers (SSN) and Individual Taxpayer Identification Numbers (ITIN).

Benefits of Filing Electronically
The Department encourages you to file electronically whenever possible. 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 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.

Using The Department Website, Taxpayer Access Point (TAP)
To file your return on the Department website, follow these steps:

1. Logon or create a TAP account at https://tap.state.nm.us.
2. Select **Interstate Telecommunications Gross Receipts Tax (ITG)**
3. Within the Return Panel Select **File Now**
4. After you complete all your entries, check the Signature box, then click **Submit** to file.
5. Select **OK** in the Confirmation box to continue.
6. Select **Print Confirmation Page** showing your confirmation number as proof and verification that you filed online.
7. Select **Print Return** to print a copy of your return for your records.
8. Click **Print** to print a copy of your return for your records.

Important: Do not mail the confirmation page or the return you filed online to the Department. Mailing in the return can cause processing issues.

If you need assistance filing your return on TAP, you can email, GRTHelp@state.nm.us or you can call the Call Center at: (866) 285-2996.

For help with TAP, email: TAP.TechnicalHelp@state.nm.us.

Where To Get Paper Tax Forms
Interstate Telecommunications Gross Receipts Tax forms and schedules can be filled out by hand and mailed to the Department. You can get these tax forms from any district office, request they be mailed to you or by downloading them from the Department website.

In Person
Ask for forms at the Department's local district offices. Use **CONTACTING THE DEPARTMENT** information listed on page 1 of these instructions.

Downloading Forms and Instructions
To download tax forms, follow these steps:

1. Go to www.tax.newmexico.gov.
2. At the top of the webpage, click **FORMS & PUBLICATIONS**.
3. Locate the folders toward the bottom of the page, click the **Business Taxes** folder.
4. Click on the **Interstate Telecommunications Gross Receipts Tax** folder.

Check the Print Quality
Make sure the printer can clearly print a logo. If it can it will print a quality tax form. It is important to use an original. Never submit a return with a form that has been **photocopied** or **photo shopped** as it will not be accepted by our processing machines.

Valid Identification Number Required
Enter your business name and New Mexico Business Tax Identification Number (NMBTIN) on all forms, schedules, and correspondence you send to the Department. The Department cannot accept a return without a valid identification number.

Important Guidelines
Review the following items before making your entries:

- Complete all required information on your form. Failure to do this delays processing your return and may cause errors when the Taxation and Revenue Department performs calculations during processing.
- Leave blank all spaces and boxes that do not apply to you. Do not draw lines through or across areas you leave blank.
- Write numbers clearly and legibly to reduce processing errors and increase efficiently. Use the boxes on the form as a guide for your handwritten entries.
- Do not use dollar signs ($) or any punctuation marks or symbols other than a comma (,).

REQUIRED FORMS AND ATTACHMENTS

TRD-41410 Followed by Forms and Attachments Submit in This Order

- TRD-41410, *Interstate Telecommunications Gross Receipts Tax Return*
- Schedule A, if required
- Schedule CR, if required
- Supplemental Schedule CR, if required
- ITG-PV, if required
- RPD-41071, *Application for Refund*, if required
- Other required schedules or attachments.

TRD-41410 Required

Every person required to file a New Mexico Interstate Telecommunications Gross Receipts Tax return must complete and file a TRD-41410 *New Mexico Interstate Telecommunications Gross Receipts Tax Return.*

Schedule A

Use the Schedule A, *New Mexico Interstate Telecommunications Gross Receipts Tax Schedule A* if additional space is needed to report gross receipts from multiple locations. Include this page with the TRD-41410 Form.

Schedule CR

Use the Schedule CR, *New Mexico Business-Related Tax Credit Schedule.* Attachments for each credit are required. The attachments are specified next to each question on this form.

If you will be claiming a refundable credit you will also need to submit **RPD-41071,** *Application for Refund*.

If you believe you may qualify for business tax credits please see the FYI-106 *Claiming Business-Related Tax Credits for Individuals and Business*

Supplemental Schedule CR

If you are claiming more than 20 credits, also file Supplemental Schedule CR, *Interstate Telecommunications Gross Receipts Tax Business-Related Tax Credit Supplemental Schedule CR.* Attachments for each credit are required. The attachments are specified next to each credit type on this form See credits table, *Attachments Required to Claim Business - Related Tax Credits* on page 5.

Payment Voucher

If making a payment, place the payment and voucher at the front of the return, in this order.

• Payment (check or money order)
• ITG-PV Payment Voucher

When paying by check or money order, make sure to indicate the correct filing period of the return to which you want the payment to apply. The Department supports the fast and secure filing of electronic payments.

To print copies of vouchers, go to http://www.tax.newmexico.gov. At the top of the page, click **FORMS & PUBLICATIONS** then select the following items in this order:

- **Business Taxes**,
- **Interstate Telecommunications Gross Receipts Tax** and then click **Payment Voucher**

ITG-PV, Interstate Telecommunications Gross Receipts Tax Payment Voucher

If your return shows a balance due and you choose to pay by mail or delivery to one of our local offices, you must complete the ITG-PV payment voucher and include it with your check or money order. Also include ITG-PV when submitting your payment with your paper return. **Important:** On all checks and money orders, write your New Mexico Business Tax Identification Number (NMBTIN) (previously known as your CRS number), **ITG-PV**, and the filing period.

Amended Return

Any change to New Mexico gross receipts, exemptions, deductions, or credits require an amended TRD-41410. When filing an amended return mark the amended box on your return clearly. You will file this return as if it is an original return and must submit all required forms that apply to your TRD-41410. **Note:** Do not enter only supplemental amounts on the return.

If you will be requesting a refund of taxes previously paid or you have a refundable credit you will need to submit **RPD-41071,** *Application for Refund* with supporting documentation.

RPD-41071, Application for Tax Refund

This form will need to be submitted with your return if you determine that a refund is due on your account. You can also submit an application for a Tax Refund for Interstate Telecommunications Gross Receipts Tax online through your taxpayer access point (TAP) account.

For the information required on an application for refund and what needs to be submitted please see *Refunds* on page 10.

Other Forms That May Be Needed

This section describes forms that are related to TRD-41410 that you may need.

Notify the Department of a change to your business:

- **ACD-31015**, *Business Tax Registration Application and Update Form*

If you need anyone to have access to your account information the following form will need to be submitted to the Department:

- **ACD-31102**, *Tax Information Authorization Tax Disclosure*

If you are required to file an electronic return but you are unable to file electronically complete and submit the applicable form below:

- **RPD-41350**, *E-file Exception Request Form*
- **RPD-41351**, *E-File Waiver Request Form*

Attachments Required to Claim Business-Related Tax Credits	
To Claim These Interstate Telecommunications Gross Receipts Tax Schedule CR Credits	**Attach Interstate Telecommunications Gross Receipts Tax Business Related Tax Credit Schedule CR and these items**
Affordable Housing Tax Credit	RPD-41301, *Affordable Housing Tax Credit Claim Form*, and a copy of voucher(s) issued by Mortgage Finance Authority (MFA).
Alternative Energy Tax Credit	RPD-41331, *Alternative Energy Product Manufacturers Tax Credit Claim Form*
High-wage Jobs Tax Credit	RPD-41290, *High-Wage Jobs Tax Credit Claim Form*

WHEN AND WHERE TO FILE AND PAY

When and Where to File
File your return as soon as you have all the necessary information. Each Form TRD-41410 is due on or before the 25th of the month following the end of the tax period being reported. If you file or pay late, you may need to pay interest and penalties. See *Interest and Penalties* on page 10. If the date falls on a weekend, a legal, state or national holiday, your Form TRD-41410 and payment due date will be extended to the next business day.

Filing Periods and Due Dates
These dates should be selected based on your filing status. Your filing status can be located on your Registration Certificate received from the Department. The filing frequency will be monthly, quarterly or semiannually.

MONTHLY FILING STATUS**		
BEGINNING	**ENDING**	**DUE DATE***
January 1	January 31	February 25
February 1	February 28 or 29	March 25
March 1	March 31	April 25
April 1	April 30	May 25
May 1	May 31	June 25
June 1	June 30	July 25
July 1	July 31	August 25
August 1	August 31	September 25
September 1	September 30	October 25
October 1	October 31	November 25
November 1	November 30	December 25
December 1	December 31	January 25
QUARTERLY FILING STATUS		
BEGINNING	**ENDING**	**DUE DATE***
January 1	March 31	April 25
April 1	June 30	July 25
July 1	September 30	October 25
October 1	December 31	January 25
SEMI-ANNUAL FILING STATUS		
BEGINNING	**ENDING**	**DUE DATE***
January 1	June 30	July 25
July 1	December 31	January 25

****Monthly Filing Status** If you are a seasonal, temporary, or special event filer use the monthly filing status. These filing frequencies allow for businesses that do not do regular business in New Mexico to file a singular return for the time period that business was conducted in New Mexico.

Electronic Returns and Payments
If you have an electronic filing requirement, you must file electronically. See FYI-108, *Electronic Filing Mandate* for more information. You can file the return and pay at different times but different penalty and interest may apply if you miss the due date of the return. No Penalty will be imposed for reporting and paying early.

✦**TAP TIP:** TAP will allow you to file online as of the first day of the filing period. You must acknowledge that you are aware you are filing a return for a period that has not ended yet.

Paper Returns To Mail
File paper returns no later than the deadline of **25th** of the month following the end of the tax period being reported. No Penalty will be imposed for reporting and paying early.

Determining a Timely Mailing Date for Paper Returns
If the U.S. Postal Service postmark on the envelope bears a date on or before the due date, a mailed New Mexico Interstate Telecommunications Gross Receipts Tax return and tax payment are timely. If the due date falls on a Saturday, Sunday, or a state or national legal holiday, the tax return is timely when the postmark bears the date of the next business day.

If the date recorded or marked by a private delivery service is on or before the due date, delivery through a private delivery service is timely.

Where To Mail Paper Returns and Payments
Mail refund returns and returns to:

Interstate Telecommunications

Gross Receipts Tax Correspondence
Taxation and Revenue Department
P.O. BOX 25128
Santa Fe, NM 87504-5128

How To Pay
Select the most convenient way to pay your taxes. You can pay with an electronic check, a credit card, a paper check, or a money order. See *Paying Your Taxes* on page 8.

Mailing a Payment and Voucher
Do the following when mailing any payment by check or money order:

- Make it payable to New Mexico Taxation and Revenue Department
- Write your New Mexico Business Tax Identification Number (NMBTIN), **ITG-PV**, and the filing period on it.
- Mail the voucher with your payment.

Payment Vouchers for TRD-41410
Whether you submit your payment with or without your tax return, complete ITG-PV, *Interstate Telecommunications Gross Receipts Tax Payment Voucher* and submit it with your payment.

LINE INSTRUCTION

What To Do Next
Fill in your return using the line instructions that start on this page. When you finish filling in your TRD-41410, see *Before Filing Your Return* on page 8.

Top of Page 1
The top section of TRD-41410, page 1 gathers all your business information. Please be sure to fill out all applicable fields. Incomplete fields may result in processing delays.

New Mexico Business Tax Identification Number (NMBTIN)
This number was issued to you by the New Mexico Taxation and Revenue Department and can be located on your Registration Certificate. **Note:** This number was previously referred to as the combined reporting system number or CRS ID.

No New Mexico Business Tax Identification Number?
If you do not have NMBTIN, apply for one using the **ACD-31015**, *Business Tax Registration Application and Update Form.* DO NOT file a return unless you have a NMBTIN issued by the Department. Filing a return without this number could result in a lost return or misapplied payment.

Federal Employer Identification Number (FEIN)
This number is issued by the Internal Revenue Service. If you have a FEIN associated to your business please add your FEIN here. If you do not have a FEIN leave this field blank. One reason you may not have a FEIN number is that your business is a sole proprietorship.

Social Security Number (SSN)
Clearly enter your name and social security number (SSN) if your NMBTIN is associated with your SSN.

Business Name
Clearly print the name of the business associated with the New Mexico Business Tax Identification Number (NMBTIN).

New or Changed Address Check Box
If the mailing address has changed or is a new address please mark X in this box. This will allow for your address to be updated in the Department's system. If you need to change your address for all of your business accounts please complete and submit the **ACD-31015**, *Business Tax Registration Application and Update Form*

Mailing address, City, State, Postal/ Zip Code
Enter your mailing address here. If you have a new or changed mailing address please select the check box above. See above for more information.

If you have a foreign address, enter the street address, city name and postal code in the appropriate line. Also complete the spaces for the foreign province and/or state and country. Follow the country's practice for entering the foreign postal code, the province or state, and country. Do not abbreviate the country name. If your address is located within the United States of America leave these boxes blank.

E-mail address
Enter the e-mail address you would like the Department to use to contact you if there are any questions about the return you are submitting.

Phone Number
Enter the phone number you would like the Department to use to contact you if there are any questions about the return you are submitting.

Tax Period
These dates should be selected based on your filing status. Your filing status can be located on your Registration Certificate received from the Department. The filing frequency will be monthly, quarterly or semiannually. Use the format MM/DD/CCYY. The dates should match your filing status. See table on page 5.

Amended Return
Check the box above only if you are amending over your original return. Be sure to fill out this return as it should have been originally filed for the specified Tax Period. The amended return will override all information reported on your original return. Do not enter only supplemental amounts on the amended return.

If you fail to check the amended box this will cause processing errors. If your Amended Return does not have the box

checked it will delay posting of the return or it may cause the return to be rejected.

Important: If your amended return will result in an overpayment on your account, you must submit a RPD-41071, *Application for Refund*. In order for the Department to validate the overpayment and issue a refund all required documents must be provided.

COLUMNS A THROUGH G

Column A. Municipality/County Name
On separate lines, enter the name of each municipality or county where you have a Interstate Telecommunications Gross Receipts Tax to report. Refer to the *Gross Receipts Tax Rate Schedule* for the Municipality/County Name.

Column B. Location Code
Enter the Location Code from the current *Gross Receipts Tax Rate Schedule* for the Location Code. Make sure that the location code corresponds with the municipality or county you listed in Column A.

When applicable, use one of the out-of-state special locations and/or deduction codes listed in table T3.

T3. Out-of-State Codes		
88-888	4.25 %	If you are reporting for an out-of-state business location.
If you transact business with tribal non-members on tribal territory, use the tribal location of the sale or delivery rather than your principle business location. If a tribe, pueblo, or nation has entered into a cooperative agreement with New Mexico they will have a separate location code listed.		

Column C. Interstate Telecommunications Gross Receipts (excluding tax)
The amounts in Column D should be the gross receipts amount **excluding** the tax associated with those receipts. This includes taxable gross receipts and deductible gross receipts. **Note:** In order to report this correctly you may need to back the tax out. See **Example 1** on this page.

Interstate Telecommunications Gross Receipts Including Tax ÷
1.0(insert tax rate without the decimal)

Example 1 (Column D): Taxpayer's interstate telecommunications gross receipts including tax is $342.50 and the tax rate is 8.4375%. The taxpayer would back out the tax by dividing 342.50 by 1.084375, the answer is 315.8501440922... (round this number to the nearest cent). The gross receipts **excluding** tax would be $315.85. This is the amount the taxpayer would put in Column C.

COLUMN D. Deduction Amount
All deductions are to be reported in this column. Deductions must be supported by Nontaxable Transaction Certificate (NTTC), alternative evidence, statute, or regulation. For a list of applicable deductions please refer to Sections 7-9C-6 through 7-9C-9 NMSA.

Important: Deductions are not the same as business expenses. Do not include business expenses on your Interstate Telecommunications Gross Receipts Tax Return.

A taxpayer must maintain in their possession a nontaxable transaction certificate (NTTC), other acceptable alternative evidence or documentation for each deduction claimed in this column. Deductions cannot exceed the gross receipts reported in Column D for that same location. Business expenses are not deductible from gross receipts.

For a listing of available deductions, please see FYI-105: *Gross Receipts & Compensating Taxes - An Overview*, available at your local district office or online at https://www.tax.newmexico.gov/forms-publications/

COLUMN E. Taxable Gross Receipts
Column C minus Column D. **Note:** This amount can never be less than zero.

COLUMN F. Tax Rate
The Interstate Telecommunications Gross Receipts Tax Rate is pre-populated on the form.

COLUMN G. Interstate Telecommunications Gross Receipts Tax Due
Enter the Interstate Telecommunications Gross Receipts Tax Due for each line by multiplying Column E by Column F.

ROW A THROUGH B

ROW A. COLUMN C
Row A allows for the subtotal amounts from page 1 of the return for Column C.

ROW A. COLUMN G. Enter the total amount of gross receipts tax due here.
Use this row to provide the subtotal of Interstate Telecommunications Gross Receipts Tax due from the above rows.

ROW B. COLUMN C and COLUMN D.
Row B allows for the subtotal amounts from all return Schedule A's used in determining your filing tax liability. Please include the subtotal amounts for Column C and Column D in the space provided at the bottom of these columns on page 1.

ROW B. COLUMN G. Enter the total amount of gross receipts tax from all Schedule A pages.
Use this row to provide the subtotal of Interstate Telecommunications Gross Receipts Tax due from all Schedule A's used to determine your tax liability for the return you are filing.

LINES 1 THROUGH 8

LINE 1. Total Tax.
Enter the sum of all Column G, Row A and Row B on Line 1 for the total amount of Interstate Telecommunications Gross Receipts Tax due. Remember to include all of the Column G in your calculation from any additional Schedule A pages for the reporting period.

LINE 2. Business Related Tax Credits Applied
If you do not have any Business-Credits to apply, skip Line 2. Business-Related business tax credits applied from Schedule CR, line A. Attach Schedule CR. The amount on this line should not be more than Line 1. For information about these credits, see the instructions for Schedule CR.

If you are eligible, do the following:

- Complete Schedule CR.
- From Schedule CR, line A, enter the total amount you claimed and applied to your tax due one TRD-41410, line 2,
- From Schedule CR, line B, enter the total amount of tax credit that may be refunded to you, on TRD-41410, line 7. See instructions for line 7.
- Attach Schedule CR (and any required forms or documentation to support your claim) to your TRD-41410.

LINE 3. Net Tax
Subtract Line 2 from Line 1. If no amount was claimed on Line 2, carry amount in Line 1 down to Line 3. This amount cannot be more than Line 1.

Important note about penalty and interest: If penalty and interest are due, you can leave these fields blank and the Department will compute penalty and/or interest for you.

LINE 4. Penalty.
If you file late and owe tax, or if you do not pay the tax on or before the date your return is due, enter penalty here. If you want the Department to calculate the penalty and send you the bill, leave the line blank.

Penalty is applied for failure to pay or file on time. Penalty is calculated at a rate of 2% of Line 4 per month or partial month (any fraction of a month is a full month) the TRD-41410 or payment is late, up to 20% of the tax due or a minimum of $5.00, whichever is greater.

Note: The minimum $5.00 Penalty is also imposed for failure to file this form even if no tax is due.

LINE 5. Interest
If you want the Department to calculate interest for you, leave the line blank. The Department calculates the interest and sends you a bill for interest due. See **Example 2** on this page.

Interest is calculated daily but the rate will be set at the rate established for individual income tax purposes by the U.S. Internal Revenue Code (IRC). The IRC rate, which changes quarterly, is announced by the IRS in the last month of the previous quarter. The annual and daily interest rates for each quarter are posted on our website at https://www.tax.newmexico.gov/individuals/file-your-taxes-overview/penalty-interest-rates/

Tax Due X Quarterly Interest X Number of Days Late = Interest Due.

Example 2 (Line 5): Taxpayer's tax due on Line 3 is $1,000. The payment due is fifteen days late.

To calculate the interest due: multiply $1,000 by the daily rate of 0.01643856% (the daily interest rate for the 2nd quarter of 2019). The result is $0.16438356, which is the interest due for one day. Multiply $0.1643856 by fifteen (the number of days the payment is late). The interest is $2.465753425. (Round this number to the nearest cent) Enter the interest due of $2.47 on Line 5.

$1,000 X 0.00016438356 X 15 = $2.465753425

Note: You are not liable for interest if the total interest due is less than $1.00.

Important: When you pay your principal tax liability, interest stops accruing. Because it stops accruing, you do not need to calculate the amount of interest due on your return past the date you pay the principal tax.

LINE 6. Total Amount Due
Add Lines 3, 4 and 5. A TRD-41410 payment should not be combined on the same check or money order with any other tax or fee being paid to the Department. If possible include your New Mexico Business Tax Identification Number (NMBTIN).

Please send your completed Form TRD-41410, *Interstate Telecommunications Gross Receipts Tax Return* with payment to:

New Mexico Taxation and Revenue Department
P.O. Box 25128
Santa Fe, NM 87504-5128

Important: Continue to Line 7 only if you are claiming refundable business-related credits.

Paying Your Taxes
Make your check or money order payable to New Mexico Taxation and Revenue Department. Mail the ITG-PV with your payment to:

New Mexico Taxation and Revenue Department
P.O. Box 25128
Santa Fe, NM 87504-5128

Taxpayer Access Point (TAP): https://tap.state.nm.us
If you file using TAP and you owe tax, you will be given the option to pay your tax once you are finished filing your re-

turn. You may use a credit card for an online payment. You can also pay by electronic check, or mail a check or money order to the Department with a payment voucher. **Note:** A convenience fee is applied for using a credit card. The State of New Mexico uses this fee, calculated on the transaction amount, to pay charges from the credit card companies. There is no charge for an electronic check.

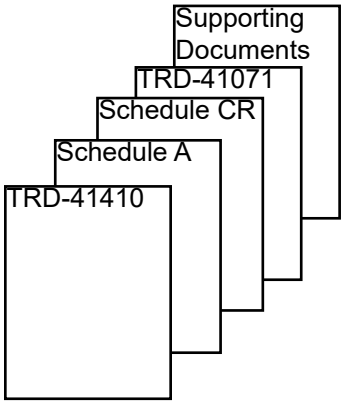
LINE 7. Refundable Business-Related Tax Credits.
Refundable Business-Related tax credits applied from Schedule CR, line B. DO NOT include business-related tax credit amounts applied to your tax liability on Line 2. Attach Schedule CR and required supporting documentation specified on Schedule CR to your TRD-41410, *Interstate Telecommunications Gross Receipts Tax Return*.

LINE 8. Overpayment
Subtract Line 7 from Line 6, enter total overpayment/refundable credit here.

Important: Any overpayment or refund requests must be accompanied by a completed RPD-41071, *Application for Tax Refund* and any required additional documentation. Providing this information will decrease the time it takes to review and process your refund request.

Before Filing Your Paper Return
Now that you have completed your TRD-41410:

1. Check the figures and your arithmetic on your TRD-41410 and on all your attachments. Make sure these are original, official TRD-41410 form and Schedules.
2. If you created a working TRD-41410, use blue or black ink to carefully transfer your figures onto the clean TRD-41410 you plan to submit.
3. Sign and date your TRD-41410.
4. If your return shows tax due on Line 6, complete the ITG-PV payment voucher.
5. Assemble your return as shown for most efficient processing. If there is a tax due, place your payment and voucher at the front of the return.
6. Make a copy of your original return and attachments for your records, and keep it in a safe place in case you need to refer to it later. If someone prepares your return for you, get a copy for your records.



Important: Do not staple or tape your payment to the payment voucher.

REFUNDS

Refunds
If your account has an overpayment and you are due a refund or you are claiming a refundable business-related tax credit you must submit Form RPD-41071, *Application for Tax Refund* and all required supporting documentation.

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.

See Form RPD-41071, *Application for Tax Refund* for more information.

INTEREST AND PENALTIES

Interest
Interest accrues on tax that is not paid on or before the due date of your return.

Important: Interest is a charge for the use of money and by law it cannot be waived.

Important: Because the Department bills you for any penalty or interest due on your return, you do not need to calculate the amount of penalty or interest due. If penalty and interest are due, you can leave these field blank on your return.

When you pay your principal tax liability, penalty and interest stop accruing.

Negligence Penalty for Late Filing or Late Payment
If you file late and owe tax, or if you do not pay your tax when due, you receive a penalty of 2% of the tax due for each month or part of a month you do not file the return or you do not pay the tax, up to a maximum of 20%.

This penalty applies when your failure to timely file or pay is due to negligence or disregard of the rules and regulations, but without intent to defraud.

Tax Fraud
A person is guilty of tax fraud if the person:

- Falsifies any return, statement, or other document;
- Willfully assists, procures, advises, or counsels the filing of a false return, statement, or document;
- Files any return electronically, knowing the information on the return is not true and correct as to every material matter; **or**
- Removes, conceals, or releases or aids in the removal, concealment, or release of any property on which levy is authorized by the Department.

Whoever commits tax fraud may be found guilty of a petty misdemeanor, misdemeanor, fourth degree felony, third degree felony, or second degree felony. Additional information can be located under Section 7-1-73 NMSA 1978.

Returned Check Penalty
A check that is not paid by a financial institution does not constitute payment. A penalty of $20 is assessed for a bad check in addition to other penalties that may apply to a late payment.

YOUR RIGHTS UNDER THE TAX LAW

Your Rights
To help avoid tax problems, keep accurate tax records and stay current with tax law changes. Information in these instructions and other Department publications help you do both.

While you can resolve most tax problems informally, it is important to understand you must exercise certain rights provided to you under law within specific time frames. If the Department makes an adjustment to your return, the Departments sends you a notice explaining the adjustment and the procedures to use if you disagree.

Useful Publications
Publication FYI-402, *Taxpayer Remedies* and FYI-406, *Your Rights Under the Tax Law* are available at www.tax.newmexico.gov. At the top, click **FORMS & PUBLICATIONS**, then select **FYIs** from the **Publications** folder.

Refunds
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 service of the denial, or you may file a lawsuit with the Santa Fe District Court.

If the Department requests additional relevant documentation from you, the claim is not complete until the documentation is received within the specified time period. The date the complete claim is submitted will determine when the 180 days begin. If you do not provide the additional requested relevant documentation, the claim for refund remains incomplete and will not be processed.

New Mexico Taxpayer Bill of Rights

Most tax transactions happen without problems. Sometimes, thought, troubles arise through misunderstanding, mathematical error, missed deadlines, lost papers, high volume of transactions and many other situations. Changes in the law may make earlier information outdated. Over the years the Legislature and the Department have created ways to handle difficulties according to the provisions of the state tax code. Following are some of your rights as outlined in Sections 7-1-4.1 through 7-1-4.3 NMSA 1978:

- The right to available public information and prompt and courteous tax assistance;
- The right to representation and advice by counsel or other qualified representatives at any time during your interactions with the Department according to provisions of Section 7-1-24 NMSA 1978, or with the Administrative Hearings Office in accordance with the provisions of the Administrative Hearings Office Act;
- The right to have audits, inspections of records and meetings conducted at a reasonable time and place according to Section 7-1-11 NMSA 1978;
- The right to have the Department conduct its audits in a timely and efficient manner and be entitled to the correct calculation of interest as provided in the Tax Administration Act under Section 7-1-67 and 7-1-68 NMSA 1978;
- The right to simple, non-technical information explaining procedures, remedies and rights during audit, protest , appeals and collection proceedings under the Tax Administration Act;
- The right to receive an explanation of audit results and the basis for audits, assessments or denials of refunds that identify tax, interest or penalty due;
- The right to seek review through formal or informal proceedings of findings or unfavorable decisions arising from determinations during audit or protest procedures according to Section 7-1-24 NMSA 1978 and the Administrative Hearings Office Act;
- The right to have your tax information kept confidential unless otherwise specified by law in Sections 7-1-8 through 7-1-8.11 NMSA 1978;
- The right to an abatement of an assessment of taxes incorrectly, erroneously or illegally made (Section 7-1-28 NMSA 1978) and a right to seek a compromise of an asserted tax liability. When the Secretary of Taxation and Revenue in good faith doubts that you owe us what we claim you owe, you also have the right to seek a compromise if one exists in your particular case (Section 7-1-20 NMSA 1978);
- The right to clear information of the consequences if a tax assessment is not paid, secured, protested or otherwise provided for according to Section 7-1-16 NMSA 1978. If you become a delinquent taxpayer, upon notice of delinquency you have the right to timely notice of collection actions that require sale or seizure of your property under the Tax Administration Act, and
- The right to apply to pay your tax obligations by installment payment agreements according to the provisions of Section 7-1-21 NMSA 1978.

Confidentiality Provisions:
Statutes protecting the privacy of your taxes are strict and are outlined in Sections 7-1-8 through 7-1-8.11 NMSA 1978. Section 7-1-8.2 NMSA 1978 limits requiring the Department to answer questions about whether a taxpayer is registered to do business in New Mexico or is registered for other tax programs. It does not allow employees to say whether you have filed a return. Employees may discuss your account only with you or your authorized representative. A hearing officer's written ruling on questions of evidence or procedure pursuant to the Administrative Hearings Office Act are in the public domain. The name and identification number of the taxpayer requesting the ruling are not public record. Public record includes the monthly gasoline tax reports of numbers of gallons of gasoline and ethanol-blended fuels received and deducted, and the tax paid by each filer or taxpayer pays. Identities of rack operators, importers, blenders, suppliers or distributors and the number of gallons of gasoline and other fuels are public record. The Department may reveal to the Gaming Control Board the tax returns of license applicants and their affiliates.

Audit Provisions:
The Department must provide you with written, dated notice that an audit is about to begin on a specific date, and the notice must tell you which tax programs and reporting periods will be covered. We must issue a second notice, which states any outstanding records or books of account requested and not yet received, between 60 and 180 days after the audit begins. If you do not produce the records within 90 days, the Department can issue an assessment of tax on the basis of the information as it stands. If you need additional time, you must submit a specific request in writing. Interest on outstanding liabilities accrues if the Department does not issue an assessment within 180 days of the notice of outstanding records or books, or within 90 days after time has expired under your request for additional time; however, you are entitled to an abatement of interest for the period of time after you have complied with Department requests and the Department has not acted on the audit.

Administrative Hearing Procedures:
A hearing officer may not engage or participate in any way in the enforcement or formulation of general tax policy other than to conduct hearings. You may request the Chief Hearing Officer of the Administrative Hearings Office determine if a hearing officer has engaged or participated in the enforcement or formulation of tax policy and if the hearing officer's activities have affected his or her impartiality. The Chief Hearing Officer may designate another hearing officer for the matter. Hearing officers may not communicate unilaterally about a matter you have protested while that matter is still pending. The chief hearing officer may appoint another hearing officer if that occurs. You may request a written ruling on any contested question of evidence in matters in which you have filed a pending written protest. You also may request that two or more protests on related issues be combined and heard jointly, and the hearing officer shall grant the request unless it creates an unreasonable burden on the Department.

Credit Claims:
The Department has 180 days from the filing date to approve or deny a statutory tax credit. If it does not act, the credit is approved. The Secretary decides whether a refund of tax due you may be offset against your other tax liabilities, and you will receive notice that the refund will be made accordingly. You are entitled to interest until the tax liability is credited with the refund amount. Please see the paragraph above on "Audit Provisions" for interest due to you if the Department does not offset a refund or credit against your other tax liabilities within the prescribed time. The Department may make a direct refund of overpaid taxes to the taxpayer without requiring the taxpayer to file a refund claim. The Department does not have to pay interest on credits or refunds if it applies the amount to a tax interception program, to an estimated payment, or to offset prior liabilities of the taxpayer.

Awarding of Costs and Fees:
If you prevail in an administrative or court proceeding brought by you or against you after July 1, 2003, under the Tax Administration Act, you may be entitled to a judgment or a settlement for reasonable administrative costs connected to the action.

Penalty:
The Department may not assess penalty against you if you fail to pay tax when due because of a mistake of law made in good faith and on reasonable grounds. If the Secretary determines that it is unfair to hold a spouse or former spouse liable for payment of unpaid taxes, the Secretary may decline to take action against the spouse or former spouse of the person who actually owes the tax. In extreme cases of delinquency under Section 7-1-53 NMSA 1978 the Department may enjoin a taxpayer from continuing in business after a hearing and until the delinquency is cleared.