

# NEW MEXICO

## Taxation and Revenue Department

P.O. Box 25128 | Santa Fe, New Mexico 87504-5128 | 1-866-285-2996

Taxation and Revenue Division web site: <http://www.tax.newmexico.gov/>

Taxpayer Access Point (TAP): <https://tap.state.nm.us/Tap/>

## GRT FILER'S KIT

For Reporting Gross Receipts Tax

July through December 2021

### MAIL TO:

## Contents

### In This Kit:

*in order of appearance*

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- ✧ Gross Receipts Tax Rate Schedule
- ✧ 2021 CRS Paper Filer's Kit Survey
- ✧ Form TRD-41413 Instructions.  
Includes:
  - (1) Contacting the Department
  - (2) General Information,
  - (3) What to Know and Do Before You Begin;
  - (4) Filing methods;
  - (5) Required Forms and Attachments;
  - (6) When and Where to File and Pay;
  - (7) Line Instructions;
  - (8) Refunds;
  - (9) Interest and penalties;
  - (10) Your Rights Under the Tax Law;
  - (11) Deduction codes; and
  - (12) New Mexico Taxpayer Bill of Rights.
- ✧ 6 - Form TRD-41413 Gross Receipts Tax Return and Schedule A
- ✧ 1 - Form 41413 Gross Receipts Tax Business-Related Tax Credit Schedule CR and Supplemental Schedule CR
- ✧ GRT payment voucher instructions and 7-GRT-PV
- ✧ ACD-31015 - Business Tax Registration Application and Update Form
- ✧ RPD-41071 - Application for Tax Refund
- ✧ ACD-31050 - Application for Nontaxable Transaction Certificates

### GROSS RECEIPTS TAX RATE CHANGES EFFECTIVE July 1, 2021

The following tax rate location is **NEW**:

- Jemez Pueblo (1) and Jemez Pueblo (2) (Sandoval County)

The gross receipts tax rates will **increase** for the following locations:

- Fort Sumner and Remainder of County (DeBaca County)
- Carrizozo (Lincoln County)
- Rio Communities (Valencia County)
- Pueblo of Acoma (1) and (2), Reserve, and Remainder of County (Catron County)

#### 2021 Legislative Session

The New Mexico Legislature met in a regular session and passed many pieces of legislation affecting the Taxation and Revenue Department. Some of that legislation was then signed into law by Governor Michelle Lujan Grisham. You can find a summary of all of these changes in B.100.40 - 2021 Legislative Summary.

Major changes in relation to this filer's kit include:

- A new deduction for sales made by dispenser liquor license holder who held the license on June 30, 2021, can deduct receipts up to \$50,000 from the sale of alcoholic beverages for taxable years 2022 through 2025 as long as the sales of alcoholic beverages for consumption off premises are less than 50% of total alcoholic beverage sales. This deduction will not be claimable until January 1, 2022.
- This deduction must be separately reported using the deduction code D0-024. The deduction under Section 7-9-73.2 allows for cannabis products that are sold in accordance with the Lynn and Eric Compassionate Use Act to be deductible;
- HB-98 passed in the 2021 regular session provides clarifying language in deductions to allow alternative evidence as allowed by Section 7-9-43. Previously, the deduction only specified a nontaxable transaction certificate; and
- HB-98 also further defines a "lease" as an arrangement where the owner of property grants another person the exclusive right to possess and use the property for a definite term and a "license" as an arrangement where the owner of property grants another person a revocable, non-exclusive right to use the property.

The Taxation and Revenue Department offers publications on our website that includes information on certain topics. You can locate brochures, bulletins, FYI's and forms on our website at:

<http://www.tax.newmexico.gov/forms-publications.aspx>

| MONTHLY FILING STATUS     |   |                            | NOTES: |
|---------------------------|---|----------------------------|--------|
| PERIOD BEGINS             | PERIOD ENDS                                   | DUE DATE                   |        |
| January 1 <sup>st</sup>   | January 31 <sup>st</sup>                      | February 25 <sup>th</sup>  |        |
| February 1 <sup>st</sup>  | February 28 <sup>th</sup> or 29 <sup>th</sup> | March 25 <sup>th</sup>     |        |
| March 1 <sup>st</sup>     | March 31 <sup>st</sup>                        | April 25 <sup>th</sup>     |        |
| April 1 <sup>st</sup>     | April 30 <sup>th</sup>                        | May 25 <sup>th</sup>       |        |
| May 1 <sup>st</sup>       | May 31 <sup>st</sup>                          | June 25 <sup>th</sup>      |        |
| June 1 <sup>st</sup>      | June 30 <sup>th</sup>                         | July 25 <sup>th</sup>      |        |
| July 1 <sup>st</sup>      | July 31 <sup>st</sup>                         | August 25 <sup>th</sup>    |        |
| August 1 <sup>st</sup>    | August 31 <sup>st</sup>                       | September 25 <sup>th</sup> |        |
| September 1 <sup>st</sup> | September 30 <sup>th</sup>                    | October 25 <sup>th</sup>   |        |
| October 1 <sup>st</sup>   | October 31 <sup>st</sup>                      | November 25 <sup>th</sup>  |        |
| November 1 <sup>st</sup>  | November 30 <sup>th</sup>                     | December 25 <sup>th</sup>  |        |
| December 1 <sup>st</sup>  | December 31 <sup>st</sup>                     | January 25 <sup>th</sup>   |        |
| QUARTERLY FILING STATUS   |   |                            |        |
| PERIOD BEGINS             | PERIOD ENDS                                   | DUE DATE                   |        |
| January 1 <sup>st</sup>   | March 31 <sup>st</sup>                        | April 25 <sup>th</sup>     |        |
| April 1 <sup>st</sup>     | June 30 <sup>th</sup>                         | July 25 <sup>th</sup>      |        |
| July 1 <sup>st</sup>      | September 30 <sup>th</sup>                    | October 25 <sup>th</sup>   |        |
| October 1 <sup>st</sup>   | December 31 <sup>st</sup>                     | January 25 <sup>th</sup>   |        |
| SEMI-ANNUAL FILING STATUS |   |                            |        |
| PERIOD BEGINS             | PERIOD ENDS                                   | DUE DATE                   |        |
| January 1 <sup>st</sup>   | June 30 <sup>th</sup>                         | July 25 <sup>th</sup>      |        |
| July 1 <sup>st</sup>      | December 31 <sup>st</sup>                     | January 25 <sup>th</sup>   |        |

1. Your filing status can be located on your Registration Certificate received from the Department. The filing frequency will be monthly, quarterly or semiannually.
2. Each Form TRD-41413 is due on or before the 25th of the month following the end of the tax period that is being reported
3. If your due date falls on a weekend, a legal, state or national holiday, your Form TRD-41413 and payment due date will be extended to the next business day.
4. No Penalty will be imposed for reporting and paying early. However, you cannot file online until after the period you are filing for has ended. Example: For the filing period that begins on January 1st and ends January 31st your Form TRD-41413 can not be filed online until February 1st.
5. TRD-41413 is due even if there is no tax due for the filing period. For a late filed return there is a minimum penalty of \$5.

**Call Center: 1-866-285-2996**  
**Call Center Fax: 1-505-841-6327**

**LOCAL TAXATION AND REVENUE DEPARTMENT OFFICES:** 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.

**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

**Filing status:** Below are the filing statuses outlined in the ACD-31015, *Business Tax Registration Application and Update Form*

**Monthly** - due by the 25th of the following month if combined taxes due average more than \$200 per month, or if you wish to file monthly regardless of the amount due.

**Quarterly** - due by the 25th of the month following the end of the quarter if combined taxes due for the quarter are less than \$600 or an average of less than \$200 per month in the quarter.

**Semiannually** - due by the 25th of the month following the end of the 6-month period if combined taxes due are less than \$1,200 for the semiannual period or an average less than \$200 per month for the 6-month period.

**The following filing statuses all follow the due dates for the monthly filing status.**

**Seasonal** - you will need to specify what month(s) you will be filing. This is most common for business that only operate seasonally in New Mexico.

**Temporary** - the month in which the business files must be a period in which the registration is active.

**Special event** - the month in which the business files must be a period in which the registration is active. You can locate more information on this filing frequency here: <https://www.tax.newmexico.gov/businesses/special-events-and-vendors/>

GROSS RECEIPTS AND COMPENSATING TAX RATE SCHEDULE

Effective July 1, 2021 through December 31, 2021

| Municipality or County                                 | Location Code | Rate    |
|--|---------------|---------|
| <b>BERNALILLO</b>                                      |               |         |
| Albuquerque  | 02-100        | 7.8750% |
| Edgewood (Bernalillo)                                  | 02-334        | 7.8750% |
| 19 Pueblos District (AISD Property) (1) <sup>a,c</sup> | 02-905        | 7.8750% |
| 19 Pueblos District (AISD Property) (2) <sup>a,c</sup> | 02-906        | 7.8750% |
| Laguna Pueblo (2)                                      | 02-952        | 6.4375% |
| Los Ranchos de Albuquerque                             | 02-200        | 7.4375% |
| Lower Petroglyphs TID District                         | 02-420        | 7.8750% |
| Mesa Del Sol TID District 1                            | 02-606        | 7.8750% |
| Rio Rancho (Bernalillo)                                | 02-647        | 8.1250% |
| Sandia Pueblo (1)                                      | 02-901        | 6.4375% |
| Sandia Pueblo (2)                                      | 02-902        | 6.4375% |
| State Fairgrounds                                      | 02-555        | 6.4375% |
| Santolina TID District 1                               | 02-621        | 6.4375% |
| Santolina TID District 2                               | 02-622        | 6.4375% |
| Santolina TID District 3                               | 02-623        | 6.4375% |
| Santolina TID District 4                               | 02-624        | 6.4375% |
| Santolina TID District 5                               | 02-625        | 6.4375% |
| Santolina TID District 6                               | 02-626        | 6.4375% |
| Santolina TID District 7                               | 02-627        | 6.4375% |
| Santolina TID District 8                               | 02-628        | 6.4375% |
| Santolina TID District 9                               | 02-629        | 6.4375% |
| Santolina TID District 10                              | 02-630        | 6.4375% |
| Santolina TID District 11                              | 02-631        | 6.4375% |
| Santolina TID District 12                              | 02-632        | 6.4375% |
| Santolina TID District 13                              | 02-633        | 6.4375% |
| Santolina TID District 14                              | 02-634        | 6.4375% |
| Santolina TID District 15                              | 02-635        | 6.4375% |
| Santolina TID District 16                              | 02-636        | 6.4375% |
| Santolina TID District 17                              | 02-637        | 6.4375% |
| Santolina TID District 18                              | 02-638        | 6.4375% |
| Santolina TID District 19                              | 02-639        | 6.4375% |
| Santolina TID District 20                              | 02-640        | 6.4375% |
| Upper Petroglyphs TID District 1                       | 02-607        | 6.4375% |
| Upper Petroglyphs TID District 2                       | 02-608        | 6.4375% |
| Upper Petroglyphs TID District 3                       | 02-609        | 6.4375% |
| Upper Petroglyphs TID District 4                       | 02-610        | 6.4375% |
| Upper Petroglyphs TID District 5                       | 02-611        | 6.4375% |
| Upper Petroglyphs TID District 6                       | 02-612        | 6.4375% |
| Upper Petroglyphs TID District 7                       | 02-613        | 6.4375% |
| Upper Petroglyphs TID District 8                       | 02-614        | 6.4375% |
| Upper Petroglyphs TID District 9                       | 02-615        | 6.4375% |
| Village of Tijeras                                     | 02-318        | 7.8750% |
| Winrock Town Center TID District 1                     | 02-035        | 7.8750% |
| Winrock Town Center TID District 2                     | 02-036        | 7.8750% |
| Remainder of County                                    | 02-002        | 6.4375% |
| <b>CATRON*</b>   |               |         |
| Pueblo of Acoma (1)*                                   | 28-923        | 6.3125% |
| Pueblo of Acoma (2)*                                   | 28-924        | 6.3125% |
| Reserve*   | 28-130        | 8.0000% |
| Remainder of County*                                   | 28-028        | 6.3125% |
| <b>CHAVES</b>  |               |         |
| Dexter   | 04-201        | 7.3958% |
| Hagerman   | 04-300        | 7.5833% |
| Lake Arthur  | 04-400        | 6.8958% |
| Roswell  | 04-101        | 7.8333% |
| Remainder of County                                    | 04-004        | 6.5208% |
| <b>CIBOLA</b>  |               |         |
| Grants   | 33-227        | 8.1250% |
| Milan  | 33-131        | 8.0000% |
| Laguna Pueblo (2)                                      | 33-902        | 6.8125% |
| Pueblo of Acoma (1)                                    | 33-909        | 6.8125% |
| Pueblo of Acoma (2)                                    | 33-910        | 6.8125% |
| Pueblo of Zuni (1)                                     | 33-911        | 6.8125% |
| Pueblo of Zuni (2)                                     | 33-912        | 6.8125% |
| Remainder of County                                    | 33-033        | 6.8125% |
| <b>COLFAX</b>  |               |         |
| Angel Fire   | 09-600        | 7.7708% |
| Cimarron   | 09-401        | 8.1458% |
| Eagle Nest   | 09-509        | 7.8833% |
| Maxwell  | 09-202        | 6.8333% |
| Raton  | 09-102        | 8.5083% |
| Raton Municipal Airport                                | 09-152        | 6.0833% |
| Surgarite Canyon - Raton                               | 09-172        | 6.0833% |
| Springer   | 09-301        | 7.7708% |
| Remainder of County                                    | 09-009        | 6.0833% |
| <b>CURRY</b>   |               |         |
| Clovis   | 05-103        | 8.1875% |
| Clovis Airport   | 05-154        | 6.1250% |
| Grady  | 05-203        | 6.9375% |
| Melrose  | 05-402        | 7.7500% |
| Texico   | 05-302        | 7.5625% |

| Municipality or County                               | Location Code | Rate    |
|--|---------------|---------|
| <b>CURRY - Continued</b>                             |               |         |
| Remainder of County                                  | 05-005        | 6.1250% |
| <b>DE BACA*</b>                                      |               |         |
| Fort Sumner*   | 27-104        | 8.0625% |
| Remainder of County*                                 | 27-027        | 6.7500% |
| <b>DONA ANA</b>                                      |               |         |
| Anthony  | 07-507        | 8.3750% |
| Anthony (Water & Sanitation District) Municipality b | 07-517        | 8.6250% |
| Anthony (Water & Sanitation District) Co Remainder   | 07-527        | 7.0000% |
| Downtown TIDD - Las Cruces                           | 07-132        | 8.3125% |
| Hatch  | 07-204        | 7.8125% |
| Las Cruces   | 07-105        | 8.3125% |
| Mesilla  | 07-303        | 8.1875% |
| Sunland Park   | 07-416        | 8.4375% |
| Remainder of County                                  | 07-007        | 6.7500% |
| <b>EDDY</b>  |               |         |
| Artesia  | 03-205        | 7.8958% |
| Carlsbad   | 03-106        | 7.6458% |
| Hope   | 03-304        | 6.8333% |
| Loving   | 03-403        | 7.0208% |
| Remainder of County                                  | 03-003        | 5.9583% |
| <b>GRANT</b>   |               |         |
| Bayard   | 08-206        | 7.8750% |
| Hurley   | 08-404        | 7.6250% |
| Santa Clara  | 08-305        | 7.6250% |
| Silver City  | 08-107        | 8.0000% |
| Remainder of County                                  | 08-008        | 6.5625% |
| <b>GUADALUPE</b>                                     |               |         |
| Santa Rosa   | 24-108        | 8.5000% |
| Vaughn   | 24-207        | 8.2500% |
| Remainder of County                                  | 24-024        | 6.4375% |
| <b>HARDING</b>                                       |               |         |
| Mosquero (Harding)                                   | 31-208        | 6.9375% |
| Roy  | 31-109        | 7.3125% |
| Remainder of County                                  | 31-031        | 6.1250% |
| <b>HIDALGO</b>                                       |               |         |
| Lordsburg  | 23-110        | 7.7500% |
| Virden   | 23-209        | 6.6875% |
| Remainder of County                                  | 23-023        | 6.1875% |
| <b>LEA</b>   |               |         |
| Eunice   | 06-210        | 7.3125% |
| Hobbs  | 06-111        | 6.8125% |
| Jal  | 06-306        | 7.4375% |
| Lovington  | 06-405        | 7.2500% |
| Lovington Industrial Park                            | 06-158        | 5.5000% |
| Tatum  | 06-500        | 6.8125% |
| Remainder of County                                  | 06-006        | 5.5000% |
| <b>LINCOLN</b>                                       |               |         |
| Bonito Lake - Alamogordo <sup>d</sup>                | 26-508        | 5.5000% |
| Capitan  | 26-211        | 6.8125% |
| Carrizozo*   | 26-307        | 7.4250% |
| Corona   | 26-406        | 6.9375% |
| Ruidoso  | 26-112        | 8.4375% |
| Ruidoso Downs  | 26-501        | 7.4375% |
| Remainder of County                                  | 26-026        | 5.5000% |
| <b>LOS ALAMOS</b>                                    |               |         |
| City and County                                      | 32-032        | 7.3125% |
| <b>LUNA</b>  |               |         |
| Columbus   | 19-212        | 7.9375% |
| Deming   | 19-113        | 8.2500% |
| Remainder of County                                  | 19-019        | 6.8750% |
| <b>McKINLEY</b>                                      |               |         |
| Gallup   | 13-114        | 8.3125% |
| Pueblo of Zuni (1)                                   | 13-901        | 6.7500% |
| Pueblo of Zuni (2)                                   | 13-902        | 6.7500% |
| Remainder of County                                  | 13-013        | 6.7500% |
| <b>MORA</b>  |               |         |
| Wagon Mound  | 30-115        | 7.7708% |
| Remainder of County                                  | 30-030        | 6.7708% |
| <b>OTERO</b>   |               |         |
| Alamogordo   | 15-116        | 8.1250% |
| Alamogordo Land <sup>d</sup>                         | 15-322        | 6.3125% |
| Cloudcroft   | 15-213        | 7.7500% |
| Tularosa   | 15-308        | 7.7500% |
| Remainder of County                                  | 15-015        | 6.3125% |
| <b>QUAY</b>  |               |         |
| House  | 10-407        | 8.0000% |
| Logan  | 10-309        | 8.3750% |
| San Jon  | 10-214        | 8.3750% |
| Tucumcari  | 10-117        | 8.3750% |
| Remainder of County                                  | 10-010        | 6.6875% |

**GROSS RECEIPTS AND COMPENSATING TAX RATE SCHEDULE**

Effective July 1, 2021 through December 31, 2021

| Municipality or County   | Location Code | Rate    |
|--|---------------|---------|
| <b>RIO ARRIBA</b>  |               |         |
| Chama  | 17-118        | 8.5625% |
| Espanola (Rio Arriba)  | 17-215        | 8.9375% |
| Espanola/Ohkay Owingeh Pueblo (1) <sup>a</sup>                       | 17-943        | 8.9375% |
| Espanola/Ohkay Owingeh Pueblo (2) <sup>a</sup>                       | 17-944        | 8.9375% |
| Espanola/Santa Clara Grant (1) <sup>a</sup>                          | 17-903        | 8.9375% |
| Espanola/Santa Clara Grant (2) <sup>a</sup>                          | 17-904        | 8.9375% |
| Jicarilla Apache Nation (1)  | 17-931        | 6.8750% |
| Jicarilla Apache Nation (2)  | 17-932        | 6.8750% |
| Ohkay Owingeh Pueblo (1)   | 17-941        | 6.8750% |
| Ohkay Owingeh Pueblo (2)   | 17-942        | 6.8750% |
| Pueblo de San Ildefonso (1)  | 17-975        | 6.8750% |
| Pueblo de San Ildefonso (2)  | 17-976        | 6.8750% |
| Santa Clara Pueblo (1)   | 17-901        | 6.8750% |
| Santa Clara Pueblo (2)   | 17-902        | 6.8750% |
| Remainder of County  | 17-017        | 6.8750% |
| <b>ROOSEVELT</b>   |               |         |
| Causey   | 11-408        | 7.1250% |
| Dora   | 11-310        | 7.3750% |
| Elida  | 11-216        | 8.0000% |
| Floyd  | 11-502        | 7.1250% |
| Portales   | 11-119        | 8.1875% |
| Remainder of County  | 11-011        | 6.6250% |
| <b>SANDOVAL</b>  |               |         |
| Bernalillo (City)  | 29-120        | 7.1875% |
| Corrales   | 29-504        | 7.8125% |
| Cuba   | 29-311        | 8.3125% |
| Edgewood (Sandoval)  | 29-335        | 7.1875% |
| Jemez Springs  | 29-217        | 7.4375% |
| Jemez Pueblo (1)*  | 29-941        | 6.3750% |
| Jemez Pueblo (2)*  | 29-942        | 6.3750% |
| Jicarilla Apache Nation (1)  | 29-931        | 6.3750% |
| Jicarilla Apache Nation (2)  | 29-932        | 6.3750% |
| Laguna Pueblo (2)  | 29-922        | 6.3750% |
| Los Diamantes TIDD   | 29-530        | 7.6875% |
| Pueblo de Cochiti (1)  | 29-971        | 6.3750% |
| Pueblo de Cochiti (2)  | 29-972        | 6.3750% |
| Rio Rancho (Sandoval)  | 29-524        | 7.6875% |
| Pueblo de San Ildefonso (1)  | 29-975        | 6.3750% |
| Pueblo de San Ildefonso (2)  | 29-976        | 6.3750% |
| San Ysidro   | 29-409        | 6.8750% |
| Sandia Pueblo (1)  | 29-911        | 6.3750% |
| Sandia Pueblo (2)  | 29-912        | 6.3750% |
| Santa Ana Pueblo (1)   | 29-951        | 6.3750% |
| Santa Ana Pueblo (2)   | 29-952        | 6.3750% |
| Stonegate Communities TIDD   | 29-038        | 7.6875% |
| Kewa Pueblo (1)  | 29-973        | 6.3750% |
| Kewa Pueblo (2)  | 29-974        | 6.3750% |
| Village at Rio Rancho TIDD   | 29-525        | 7.6875% |
| Remainder of County  | 29-029        | 6.3750% |
| <b>SAN JUAN</b>  |               |         |
| Aztec  | 16-218        | 8.3750% |
| Bloomfield   | 16-312        | 8.3125% |
| Farmington   | 16-121        | 8.3750% |
| Kirtland   | 16-323        | 6.7500% |
| Valley Water and Sanitation District                                 | 16-321        | 6.9375% |
| Valley Water and Sanitation District (Town of Kirtland) <sup>b</sup> | 16-322        | 7.0000% |
| Remainder of County  | 16-016        | 6.6875% |
| <b>SAN MIGUEL</b>  |               |         |
| Las Vegas  | 12-122        | 8.3958% |
| Mosquero (San Miguel)  | 12-418        | 7.3958% |
| Pecos  | 12-313        | 7.7708% |
| Remainder of County  | 12-012        | 6.8333% |
| <b>SANTA FE</b>  |               |         |
| Edgewood (Santa Fe)  | 01-320        | 8.1875% |
| Espanola (Santa Fe)  | 01-226        | 9.0625% |
| Espanola/Santa Clara Grant (1) <sup>a</sup>                          | 01-903        | 9.0625% |
| Espanola/Santa Clara Grant (2) <sup>a</sup>                          | 01-904        | 9.0625% |
| Kewa Pueblo (1)  | 01-973        | 7.1250% |
| Kewa Pueblo (2)  | 01-974        | 7.1250% |
| Nambe Pueblo (1)   | 01-951        | 7.1250% |
| Nambe Pueblo (2)   | 01-952        | 7.1250% |
| Pojoaque Pueblo (2)  | 01-962        | 7.1250% |
| Pueblo de Cochiti (1)  | 01-971        | 7.1250% |
| Pueblo de Cochiti (2)  | 01-972        | 7.1250% |
| Pueblo de San Ildefonso (1)  | 01-975        | 7.1250% |
| Pueblo de San Ildefonso (2)  | 01-976        | 7.1250% |
| Santa Clara Pueblo (1)   | 01-901        | 7.1250% |
| Santa Clara Pueblo (2)   | 01-902        | 7.1250% |
| Santa Fe (city)  | 01-123        | 8.4375% |
| Santa Fe Indian School/Nineteen Pueblos of NM (1) <sup>a,c</sup>     | 01-907        | 8.4375% |

| Municipality or County   | Location Code | Rate    |
|--|---------------|---------|
| <b>SANTA FE - Continued</b>                                      |               |         |
| Santa Fe Indian School/Nineteen Pueblos of NM (2) <sup>a,c</sup> | 01-908        | 8.4375% |
| Pueblo of Tesuque (1)  | 01-953        | 7.1250% |
| Pueblo of Tesuque (2)  | 01-954        | 7.1250% |
| Remainder of County  | 01-001        | 7.1250% |
| <b>SIERRA</b>  |               |         |
| Elephant Butte   | 21-319        | 8.1875% |
| Truth or Consequences  | 21-124        | 8.5000% |
| Truth or Consequences Airport                                    | 21-164        | 6.9375% |
| Williamsburg   | 21-220        | 8.1875% |
| Remainder of County  | 21-021        | 6.9375% |
| <b>SOCORRO</b>   |               |         |
| Magdalena  | 25-221        | 7.4375% |
| Pueblo of Acoma (1)  | 25-933        | 6.5000% |
| Pueblo of Acoma (2)  | 25-934        | 6.5000% |
| Socorro (city)   | 25-125        | 7.8125% |
| Socorro Industrial Park  | 25-162        | 6.5000% |
| Remainder of County  | 25-025        | 6.5000% |
| <b>TAOS</b>  |               |         |
| El Prado Water and Sanitation District                           | 20-415        | 7.7500% |
| El Prado Water and Sanitation District <sup>b</sup>              | 20-425        | 8.9375% |
| El Valle de Los Ranchos Water & Sanitation District              | 20-419        | 7.7500% |
| El Valle de Los Ranchos Water & Sanitation District <sup>b</sup> | 20-429        | 8.9375% |
| Picuris Pueblo (1)   | 20-917        | 7.5000% |
| Picuris Pueblo (2)   | 20-918        | 7.5000% |
| Questa   | 20-222        | 8.5625% |
| Questa Airport   | 20-160        | 7.5000% |
| Red River  | 20-317        | 8.8125% |
| Taos (city)  | 20-126        | 8.6875% |
| Taos Airport   | 20-163        | 7.5000% |
| Taos Pueblo (1)  | 20-913        | 7.5000% |
| Taos Pueblo (2)  | 20-914        | 7.5000% |
| Taos/Taos Pueblo (1) <sup>a</sup>                                | 20-915        | 8.6875% |
| Taos/Taos Pueblo (2) <sup>a</sup>                                | 20-916        | 8.6875% |
| Taos Ski Valley  | 20-414        | 9.4375% |
| Taos Ski Valley TIDD   | 20-430        | 9.4375% |
| Remainder of County  | 20-020        | 7.5000% |
| <b>TORRANCE</b>  |               |         |
| Encino   | 22-410        | 7.3125% |
| Estancia   | 22-503        | 8.1875% |
| Moriarty   | 22-223        | 7.6875% |
| Mountainair  | 22-127        | 7.9375% |
| Willard  | 22-314        | 7.5625% |
| Remainder of County  | 22-022        | 6.7500% |
| <b>UNION</b>   |               |         |
| Clayton  | 18-128        | 8.1250% |
| Des Moines   | 18-224        | 7.7500% |
| Folsom   | 18-411        | 7.5000% |
| Grenville  | 18-315        | 7.5000% |
| Remainder of County  | 18-018        | 6.0625% |
| <b>VALENCIA</b>  |               |         |
| Belen  | 14-129        | 8.3125% |
| Bosque Farms   | 14-505        | 8.5500% |
| Laguna Pueblo (2)  | 14-902        | 6.8750% |
| Los Lunas  | 14-316        | 8.6750% |
| Peralta  | 14-412        | 7.9375% |
| Rio Communities *  | 14-037        | 7.9375% |
| Remainder of County  | 14-014        | 6.8750% |

**STATE GROSS RECEIPTS TAX RATE = 5.125%**

**SPECIAL TAX RATES & REPORTING LOCATIONS**

**Location Code**

Out-of-State Business (R&D Services) - 5.125%

77-777

Out-of-State Business (All Other) - 5.125%

88-888

**NOTE KEY**

(1) Sales to tribal entities or members

(2) Sales to tribal non-members by tribal non-members

<sup>a</sup> Businesses located on Pueblo land within the city limits.

<sup>b</sup> Businesses located within the water district and the city limits.

<sup>c</sup> Property owned by the 19 Pueblos of NM.


<sup>d</sup> Land owned by Alamogordo outside Alamogordo boundaries.

\* Indicates rate change due to enactment/expiration of local option taxes and/or change in the state gross receipts tax rate.

**NOTE:** See the listing of Special Location Codes used to report certain gross receipts tax deductions in the GRT Form Instructions located in the current GRT Filer's Kit at [www.taxnewmexico.gov/forms-publications.aspx](http://www.taxnewmexico.gov/forms-publications.aspx).

New Mexico Taxation and Revenue Department  
**2021 CRS Paper Filer's Kit Survey**

| Information on the Survey  | Information on the CRS Redesign   |
|--|---|
| <p>The paper filer's kit is undergoing a transformation as part of the filing system upgrades. In the next several months the Department will be mailing out paper filer's kits for tax returns due between January and June of 2022. Like the kit you are receiving now, the new filer's kit is expected to be focused on GRT. To ensure that the Department includes the right content in future filer's kits the Department asks that you respond to this survey as soon as possible.</p> <p>An electronic version of the gross receipts tax paper filer's kit including printable PDF tax return forms and all other tax forms will continue to be available on the Taxation and Revenue Department's website at: <a href="https://www.tax.newmexico.gov/forms-publications/">https://www.tax.newmexico.gov/forms-publications/</a>. If you need assistance accessing forms, instructions, and/or rate tables, or for general assistance, please call the Tax Call Center at 1-866-285-2996.</p> <p>The paper filing process will never be as efficient or responsive as the electronic version. Errors can arise converting paper data to digital, and the speed of processing paper amendments, refund claims, and adjustments is slower. It is the Department's commitment to deliver prompt and accurate service however you choose to file, but the Department does encourage you to create a Taxpayer Access Point (TAP) account to experience the full benefit of the electronic filing improvements the Department has developed. You can access TAP here: <a href="https://tap.state.nm.us/Tap">https://tap.state.nm.us/Tap</a>.</p> <p>Please, complete the CRS Paper Filer's Survey online here: <a href="https://www.surveymonkey.com/r/8LNLLY7">https://www.surveymonkey.com/r/8LNLLY7</a>. You can also access the survey by scanning the QR Code at the bottom of this page with a smartphone. If you would like to complete this survey over the phone, please call the Tax Call Center at 1-866-285-2996.</p> <p>Below is a sample of the survey that is available online or by calling the Department. The Department will not be accepting paper submittals of this survey.</p> <p style="text-align: center;">Thank you for your time and for doing business in the great state of New Mexico!</p> | <p>The Taxation and Revenue Department (Department) is reaching out because significant changes have happened to the New Mexico Combined Reporting System (CRS) for reporting periods starting July 1, 2021. These upgrades will provide taxpayers with a streamlined filing experience going forward. You can locate more information on the CRS Redesign Project here: <a href="https://www.tax.newmexico.gov/news-alerts/crs-redesign-project/">https://www.tax.newmexico.gov/news-alerts/crs-redesign-project/</a>.</p> <p>The improvements to the filing experience allow taxpayers to file only those forms related to taxes that pertain to their particular business. For example a Gross Receipts Tax (GRT) taxpayer will not have to interact with an Interstate Telecommunication GRT or a Governmental GRT forms. A taxpayer that is only subject to GRT will only have to file the GRT Form TRD-41413.</p> |

| 2021 CRS Paper Filer's Kit Survey<br>(SAMPLE) do not submit paper survey  |   |
|---|---|
| <p>Name:<br/>           NM Business Tax Identification Number (previously known as your CRS Number):<br/>           Address:<br/>           Telephone Number:<br/>           E-mail:</p>  | <p><b>Question 3: What is your current filing frequency?</b></p> <p><input type="checkbox"/> Monthly<br/> <input type="checkbox"/> Quarterly<br/> <input type="checkbox"/> Semi-annual<br/> <input type="checkbox"/> Seasonal, Special Events, and Temporary</p>  |
| <p><b>Question 1: Do you wish to continue receiving the semi-annual GRT Filer's Kit in the mail? (Please mark the one response that best describes your situation.)</b></p> <p><input type="checkbox"/> No, please do not send me paper filer's kits, I no longer do business in New Mexico. If you would like to close your account, please submit Form ACD-31015, <i>Business Tax Registration Application and Update</i> included in the GRT Filer's Kit.</p> <p><input type="checkbox"/> No, please do not send me paper filer's kits. I file my New Mexico taxes electronically.</p> <p><input type="checkbox"/> I would like to receive paper copies of update rate tables and information about key reporting changes, but I do not need paper forms and instructions.</p> <p><input type="checkbox"/> Yes, please continue to send me paper filer's kits, paper is the best way for me to file.</p> | <p><b>Question 4: Which of the following hardships or obstacles to filing tax returns electronically impact you? (Please select all that apply.)</b></p> <p><input type="checkbox"/> I or my tax preparer currently DO NOT own or have access to a computer, laptop, smart phone or any other device capable of accessing the internet</p> <p><input type="checkbox"/> I or my tax return preparer DO NOT use the internet for any reason, (such as to pay bills, shop online, or bank online) due to concerns about privacy, information security, objections to technology, etc.</p> <p><input type="checkbox"/> I have attempted to obtain internet access at my business location or that of my tax return preparer, but no internet service is available.</p> <p><input type="checkbox"/> Internet service is available at my business location or that of my tax return preparer, but the cost is not affordable.</p> |
| <p><b>Question 2: For which tax programs do you wish to receive paper forms and instructions in the mail? (Please mark all that apply.)</b></p> <p><input type="checkbox"/> No, please DO NOT send me paper filers kits, see my response above.</p> <p><input type="checkbox"/> Gross receipts tax<br/> <input type="checkbox"/> Governmental gross receipts tax<br/> <input type="checkbox"/> Wage withholding tax<br/> <input type="checkbox"/> Non-wage withholding tax<br/> <input type="checkbox"/> Compensating tax</p>   | <p><b>QR Code how to:</b></p> <p>Open the camera app on your phone, point your camera at the QR code to scan it. Finally, tap the pop-up notification at the top of your screen. This will run the action contained in the QR code, and send you to:</p> <p style="text-align: center;"><a href="https://www.surveymonkey.com/r/8LNLLY7">https://www.surveymonkey.com/r/8LNLLY7</a></p> <div style="text-align: right;">  </div> <p><b>Note:</b> In order to use this feature, scan QR codes should be on in the camera settings.</p>  |

**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:

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 Gross Receipts Tax (GRT) return, the instructions, a return you already submitted, or your refund, email: [GRTHelp@state.nm.us](mailto: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](mailto:Policy.Office@state.nm.us).

**Forms and Instructions**

You can find forms and instructions on our website at [www.tax.newmexico.gov](http://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-41413, *Gross Receipts Tax Return*. Each Form TRD-41413 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-41413 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-41413 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 Gross Receipts Tax Return

The gross receipts tax is a tax imposed on persons engaged in business in New Mexico for the privilege of doing business in New Mexico.

“Engaging in business” means carrying on or causing to be carried on any activity with the purpose of direct or indirect benefit. For those that lack physical presence in New Mexico, including a marketplace provider, it means having at least \$100,000 of taxable gross receipts sourced to New Mexico in the previous calendar year. See *What is Gross Receipts Tax* below for more information.

### What is Gross Receipts Tax

“Gross receipts” means the total amount of money or the value of other consideration received from selling property in New Mexico, leasing or licensing property employed in New Mexico, from granting a right to use a franchise employed in New Mexico, performing services in New Mexico or selling research and development services performed outside New Mexico the product of which is initially used in New Mexico.

Gross receipts includes receipts from:

- Sales of tangible personal property handled on consignment;
- Commissions and fees received;
- Amounts paid by members of any cooperative association;
- Fees received by persons for serving as disclosed agents for another;
- Amounts received by persons providing telephone or telegraph services;
- Amounts received by a New Mexico florist from the sale of flowers, plants, etc., that are filled and delivered outside New Mexico by an out-of-state florist;
- Providing intrastate mobile telecommunications services (i.e., the services originate and terminate in the same state) to customers whose place of primary use is in New Mexico; and
- Amounts collected by a marketplace provider engaging in business in the state from sales, leases and licenses of tangible personal property, sales of licenses and sales of services or license for use of real property that are sourced to New Mexico by a marketplace provider on behalf of a marketplace seller(s) regardless if the marketplace seller(s) are engaging in business in New Mexico.

For more detail, see FYI-105, *Gross Receipts & Compensating Taxes: An Overview* available at <https://www.tax.newmexico.gov/forms-publications/> or through your local district office.

### Gross Receipts Tax Rate Table

Gross receipts tax is based on municipality/county locations and reported/collected based on location code. The Department releases the *Gross Receipts and Compensating Tax Rate Schedule* semiannually. The *Gross Receipts and Compensating Tax Rate Schedule* has the listing of counties, municipalities, location codes for each, and the tax rate.

The location codes are used to determine which tax rate should be used when filing your return. The gross receipts and compensating tax rates can change on January 1 and July 1 of each year, so it is important to check the *Gross Receipts and Compensating Tax Rate Schedule* for new rates. You can locate the *Gross Receipts Tax Rate Schedule* online at <https://www.tax.newmexico.gov/governments/gross-receipts-location-code-and-tax-rate-map/>.

### Location Code and Tax Rate

Gross receipts tax is required to be reported by municipality, county, and location code as described in Section 7-1-14 NMSA as follows:

- B. Business location for receipts from the sale, lease, or granting of a license to use real property located in New Mexico and any related deductions shall be the location of the property.
- C. Business location for receipts from the sale or license of tangible personal property, and any related deductions, shall be at the following locations:
  - (1) if the property is received by the purchaser at the New Mexico business location of the seller, the location of the seller;
  - (2) if the property is not received by the purchaser at a business location of the seller, the location indicated by instructions for delivery to the purchaser, or the purchaser's donee, when known to the seller;
  - (3) if Paragraphs (1) and (2) of this subsection do not apply, the location indicated by an address for the purchaser available from the business records of the seller that are maintained in the ordinary course of business; provided that use of the address does not constitute bad faith;
  - (4) if Paragraphs (1) through (3) of this subsection do not apply, the location for the purchaser obtained during consummation of the sale, including the address of a purchaser's payment instrument, if no other address is available; provided that use of this address does not constitute bad faith; or
  - (5) if Paragraphs (1) through (4) of this subsection do not apply, including a circumstance in which the seller is without sufficient information to apply those standards, the location from which the property was shipped or transmitted.
- D. The business location for gross receipts from the lease of tangible personal property, including vehicles, other transportation equipment and other mobile tangible personal property, and any related deductions, shall be the location of primary use of the property, as indicated by the address for the property provided by the lessee that is available to the lessor from the lessor's records maintained in the ordinary course of business; provided that use of this address does not constitute bad faith. The primary business location shall not be altered by intermittent use at different locations, such as use of business property that accompanies employees on business trips and service calls.

- E. The business location for gross receipts from the sale, lease or license of franchises, and any related deductions, shall be where the franchise is used.
- F. The business location for gross receipts from the performance or sale of the following services, and any related deductions, shall be at the following locations:
- (1) for professional services performed in New Mexico, other than construction-related services, or performed outside New Mexico when the product of the service is initially used in New Mexico, the location of the performer of the service or seller of the product of the service, as appropriate;
  - (2) for construction services and construction-related services performed for a construction project in New

- Mexico, the location of the construction site;
- (3) for services with respect to the selling of real estate located in New Mexico, the location of the real estate;
- (4) for transportation of persons or property in, into or from New Mexico, the location where the person or property enters the vehicle; and
- (5) for services other than those described in Paragraphs (1) through (4) of this subsection, the location where the product of the service is delivered.

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 Gross Receipts Tax Return (TRD-41413) on paper or electronically. Both options are described here to help you choose the most convenient method. The Department asks that the 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-41413, *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 **Gross Receipts Tax (GRT)**
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](mailto: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](mailto:TAP.TechnicalHelp@state.nm.us).

### Where To Get Paper Tax Forms

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](http://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 **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 efficiency. 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-41413 Followed by Forms and Attachments Submit in This Order

- TRD-41413, *Gross Receipts Tax Return*
- Schedule A, if required
- Schedule CR, if required
- Supplemental Schedule CR, if required
- GRT-PV, if required
- RPD-41071, *Application for Refund*, if required
- Other required schedules or attachments.

### TRD-41413 Required

**Every person** required to file a New Mexico gross receipts tax return must complete and file a TRD-41413 *New Mexico Gross Receipts Tax Return*.

### Schedule A

Use the Schedule A, *New Mexico Gross Receipts Tax Schedule A* if additional space is needed to report gross receipts from multiple locations. Include this page with the TRD-41413 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, *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)
- GRT-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**,
- **Gross Receipts Tax** and then click **Payment Voucher**

**GRT-PV, 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 GRT-PV payment voucher and include it with your check or money order. Also include GRT-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), **GRT-PV**, and the filing period.

**Amended Return**

Any change to New Mexico gross receipts, exemptions, deductions, or credits require an amended TRD-41413. 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-41413. **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 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 12.

**Other Forms That May Be Needed**

This section describes forms that are related to TRD-41413 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**

If you are eligible for the food deduction under Section 7-9-92 NMSA 1978 and you are a new filer in New Mexico or you are unable to see the deduction in TAP please submit the following form:

- **RPD-41295, Application for NM Retail Food Store Certification**

If you are a market place provider please see the form below:

- **TRD-31117, Marketplace Provider Data Sharing Agreement**

| <b>Attachments Required to Claim Business-Related Tax Credits</b> |   |
|---|---|
| <b>To Claim These Gross Receipts Tax Schedule CR Credits</b>      | <b>Attach Gross Receipts Tax Business Related Tax Credit Schedule CR and these items</b>  |
| Affordable Housing Tax Credit                                     | RPD-41301, <i>Affordable Housing Tax Credit Claim Form</i> , and a copy of voucher(s) issued by Mortgage Finance Authority (MFA). |
| Advanced Energy Tax Credit  | RPD-41334, <i>Advanced Energy Tax Credit Claim Form</i> .   |
| Alternative Energy Tax Credit                                     | RPD-41331, <i>Alternative Energy Product Manufacturers Tax Credit Claim Form</i>  |
| Biodiesel Blending Facility Tax Credit                            | RPD-41321, <i>Biodiesel Blending Facility Tax Credit Claim Form</i>   |
| High-wage Jobs Tax Credit   | RPD-41290, <i>High-Wage Jobs Tax Credit Claim Form</i>  |
| Investment Tax Credit   | RPD-41212, <i>Investment Credit Claim Form</i>  |
| Laboratory Partnership with Small Business Tax Credit             | RPD-41325, <i>Application For Laboratory Partnership With Small Business Tax Credit</i>   |
| Rural Job Tax Credit  | RPD-41243, <i>Rural Job Tax Credit Claim Form</i> .   |
| Technology Readiness Gross Receipts Tax Credit                    | RPD-41407, <i>Technology Readiness Gross Receipts Tax Credit Application</i>  |
| Technology Jobs And Research And Development Tax Credit           | RPD-41386, <i>Technology Jobs And Research and Development Tax Credit Claim Form</i> .  |
| Unpaid Doctor Services Credit                                     | RPD-41323, <i>Gross Receipts Tax Credit for Certain Unpaid Doctor Services</i>  |

## 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-41413 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 12. If the date falls on a weekend, a legal, state or national holiday, your Form TRD-41413 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 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:

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 11.

### 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), **GRT-PV**, and the filing period on it.
- Mail the voucher with your payment.

### Payment Vouchers for TRD-41413

Whether you submit your payment with or without your tax return, complete GRT-PV, *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-41413, see *Before Filing Your Return* on page 11.

### Top of Page 1

The top section of TRD-41413, 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 6.

### 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 H

### Column A. Municipality/County Name

On separate lines, enter the name of each municipality or county where you have a gross receipts tax to report. Refer to the *Gross Receipts Tax Rate Schedule* on pages 17 and 18.

Effective July 1, 2021, gross receipts will be reported using destination-based sourcing. This means that gross receipts, with some exceptions, will generally be reported under the location code where the customer is located. Prior to July 1, 2021, New Mexico gross receipts were reported using origin-based sourcing rules. This meant that gross receipts were reported at the location of the business address, with the exception of construction, real estate sales, utilities, or tribal agreements. More information can be located under *Location Code and Tax Rate* on page 2.

Certain situations or types of receipts require a special notation in Column A that has no relation to a county, municipality or other physical location, refer to table T1.

| T1. Special Notations |  |
|-----------------------|--|
| Out-of-State          | An in state rate does not apply. See below for more information. |

**Column B. Location Code**

Enter the Location Code from the current *Gross Receipts and Compensating Tax Rate Schedule*. 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 T2.

| T1. Out-of-State Codes  |         |   |
|---|---------|---|
| 88-888  | 5.125 % | If you are reporting for an out-of-state business location.         |
| 77-777  | 5.125 % | If you are performing research and development services outside NM. |
| If you transact business with tribal non-members on tribal territory, use the tribal location of the sale or delivery. 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. Special Rate Code**

Enter the alpha Special Rate Code from table T3. These codes are account specific. Do not use these codes unless they apply to your tax situation. These codes alert the Department’s computer system to a special rate, distribution, or reporting requirement that may apply to your industry or to the type of deduction being reported.

♦ **TAP TIP:** These special rates codes are granted based on the information provide to the Department on your ACD-31015, *Business Tax Registration Application and Updates Form*. If you can not see these in TAP and need them, please submit an updated ACD-31015.

**Note:** Only manufacturers who have entered into a Form RPD-41377, *Manufacturers Agreement to Pay Gross Receipts Tax on Behalf of a Utility Company for Certain Utility Sales* with a utility company can use the special rate codes listed in table T4.

**Important:** A separate row is needed for gross receipts associated with Special Rate Codes (not the rate listed for the Municipality/County). Do not combine receipts calculated under the regular rates from the *Gross Receipts and Compensating Tax Rate Schedule*.

**Example 1** (Column C): Taxpayer has gross receipts in the Albuquerque to report under the Medical Special Rate Code. The taxpayer will review the *Gross Receipts and Compensating Tax Rate Schedule* to locate the *Municipality/County*

(Albuquerque) and the *Location Code* (02-100), these are entered in Column A and Column B of the return. The taxpayer would enter the M code under *Column C. Special Rate*. The taxpayer would continue to *Column D*, then *Column F*. In *Column F* the taxpayer would put the same amount listed in *Column D*. In *Column G* and *Column I* that taxpayer would enter Zero as instructed in table T4.

♦ **TAP TIP:** If filing on TAP, when prompted for "Rate Type", you must select "Regular" to continue or you must select the Special Rate Code available to you for your tax situation.

| T3. Special Rate Codes |                                   |  |
|------------------------|-----------------------------------|--|
| M                      | Certain Health Care Practitioners | Only licensed health care practitioners or an association of health care practitioners reporting deductions under Section 7-9-93 NMSA 1978 use this special code. For more information on who qualifies for the special code “M” deduction, see FYI-202. When using this special code, be sure to indicate zero in Columns G and I for the respective line. <b>Note:</b> Do not use the special code in Column B for other receipts reported by licensed health care practitioners. Use a separate line for other types of medical-related deductions. |
| F                      | Food Retailers                    | Only food retailers reporting deductible receipts under Section 7-9-92 NMSA 1978 need to use this special code. For more information on who qualifies, please see FYI-201. When using this special code, be sure to indicate zero in Columns G and I for the respective line. <b>Note:</b> Do NOT claim this deduction for federal food stamp sales paid for with food cards. Not all food retailers qualify for the special code “F” deduction.   |
| NH                     | Sales by a Nonprofit hospital     | “Nonprofit hospital” means a hospital that has been granted exemption from federal income tax by the United States commissioner of internal revenue as an organization described in Section 501(c)(3) of the Internal Revenue Code. Rate of 5.125%. (7-9-41.5)   |

| T4. Manufactures Agreement Special Rate Codes |  |  |
|---|--|--|
| E   | Certain Sales of Electricity to a Manufacturer     | Please refer to FYI-275 for detailed special reporting requirements for qualified transactions that require the use of this special code. When using this special code, be sure to indicate zero in Columns G and I for the respective line. |
| G   | Certain Sales of Natural Gas to a Manufacturer     | Please refer to FYI-275 for detailed special reporting requirements for qualified transactions that require the use of this special code. When using this special code, be sure to indicate zero in Columns G and I for the respective line. |
| W   | Certain Sales of Water to a Manufacturer           | Please refer to FYI-275 for detailed special reporting requirements for qualified transactions that require the use of this special code. When using this special code, be sure to indicate zero in Columns G and I for the respective line. |
| O   | Certain Sales of Other Utilities to a Manufacturer | Please refer to FYI-275 for detailed special reporting requirements for qualified transactions that require the use of this special code. When using this special code, be sure to indicate zero in Columns G and I for the respective line. |

**Column D. 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 2** on this page.

$$\text{Gross Receipts Including Tax} \div 1.0(\text{insert tax rate without the decimal})$$

**Example 3** (Column E): Taxpayer A has gross receipts tax (GRT) for Santa Fe City. They have 1 required D0- deduction codes and 2 deductions that fall under the optional G0- deduction codes and 1 special rate code that are applicable to their monthly gross receipts. Taxpayer A is required to report the deductions separate from the rest of their gross receipts. Taxpayer A will report as follows:

| Col. A      | Col. B        | Col. C            | Col. D            | Col. E         | Col. F           | Col. G     | Col. H   | Col. I   |
|-------------|---------------|-------------------|-------------------|----------------|------------------|------------|----------|----------|
| Muni/County | Location Code | Special Rate Code | GR (ex-clude Tax) | Deduction Code | Deduction Amount | Taxable GR | Tax Rate | GRT Due  |
| Santa Fe    | 01-123        | M                 | 12,500            |                | 12,500           | 0          |          | 0        |
| Santa Fe    | 01-123        |                   | 16,000            | D0-010         | 16,000           | 0          | 8.4375   | 0        |
| Santa Fe    | 01-123        |                   | 10,500            | 7-9-111        | 10,500           | 0          | 8.4375   | 0        |
| Santa Fe    | 01-123        |                   | 31,500            | G0-999         | 10,000           | 21,500     | 8.4375   | 1,814.06 |

**Example 2** (Column D): Taxpayer’s 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 D.

**Important:** A separate row is needed for gross receipts associated with special rates or separately reported deductions (required or optional).

**Column E. Deduction Code**

When using deduction codes, the gross receipts and deduction associated with amounts that have deduction codes that are *required* to be reported will have to be reported on a separate line. If you chose to use the *optional* codes, you will need to separate your other deductions as well. However, if you choose to not use the optional codes, all your other deductions can be claimed together on one line. See **Example 3** at the bottom of this page.

There are two types of deduction codes:

- D0 - Required to be reported separately by statute: Deductions that have a separate reporting requirement (D0) can be located on page 13, see table **T5. Deductions Requiring Separate Reporting**.
- Statutory Reference - Optional reporting: The deduction codes that are listed by statutory reference are optional and may assist the Department when processing your amended return. You are not required to select or report the optional deduction codes, you may select G0-999, *Other or Decline to Report*. For more information see table **T6. Optional Deduction Codes** on page 14.

**COLUMN F. 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.

**Note:** If you are claiming a deduction that requires separate reporting (Column E) the associated gross receipts and deduction will have to be reported on a separate line.

**Important:** Deductions are not the same as business ex-

penses. Do not include business expenses on your 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 G. Taxable Gross Receipts**

Column D minus Column F. **Note:** This amount can never be less than zero.

### **COLUMN H. Tax Rate**

Enter the rate from the Gross Receipts and Compensating Tax Rate Schedule or a special tax rate if you entered "NH".

### **COLUMN I. Gross Receipts Tax Due**

Enter the Gross Receipts Tax Due for each line by multiplying Column G by Column H.

### **ROW A THROUGH B**

#### **ROW A. COLUMN D and COLUMN F.**

Row A allows for the subtotal amounts from page 1 of the return for Column D and Column F.

#### **ROW A. COLUMN I. Enter the total amount of gross receipts tax due here.**

Use this row to provide the subtotal of gross receipts tax due from the above rows.

#### **ROW B. COLUMN D and COLUMN F.**

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 D and Column F in the space provided at the bottom of these columns on page 1.

#### **ROW B. COLUMN I. Enter the total amount of gross receipts tax from all Schedule A pages.**

Use this row to provide the subtotal of 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 Gross Receipts Tax.**

Enter the sum of all Column I, Row A and Row B on Line 1 for the total amount of gross receipts tax due. Remember to include all of the Column I 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 on TRD-41413, line 2,
- From Schedule CR, line B, enter the total amount of tax credit that may be refunded to you, on TRD-41413, line 7. See instructions for line 7.
- Attach Schedule CR (and any required forms or documentation to support your claim) to your TRD-41413.

#### **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-41413 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 4** on the next 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/>

$$\text{Tax Due} \times \text{Quarterly Interest} \times \text{Number of Days Late} = \text{Interest Due.}$$

**Example 4** (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.

$$\$1,000 \times 0.00016438356 \times 15 = \$2.465753425$$

**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-41413 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-41413, *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 GRT-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 return. 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-41413, *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.

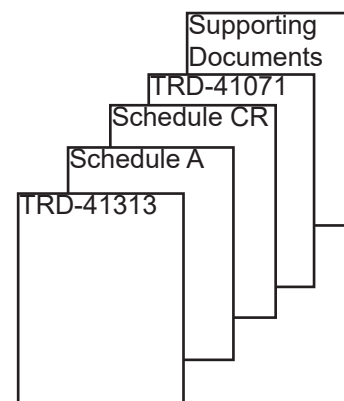
**FUEL ONLY-** This box replaces the reporting requirement for information return form RPD-41296, *Report on Sales or Use of Fuel Specially Prepared and Sold for Use in Turbo-prop or Jet-Type Engines*.

- Enter the total amount of gross receipts tax attributable to the sale of fuel specially prepared and sold for use in turbo-prop or jet-type engine.

### Before Filing Your Paper Return

Now that you have completed your TRD-41413:

1. Check the figures and your arithmetic on your TRD-41413 and on all your attachments. Make sure these are original, official TRD-41413 form and Schedules.
2. If you created a working TRD-41413, use blue or black ink to carefully transfer your figures onto the clean TRD-41413 you plan to submit.
3. Sign and date your TRD-41413.
4. If your return shows tax due on Line 6, complete the GRT-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 Department 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](http://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.

## DEDUCTION CODES

| <b>T5. Deductions Requiring Separate Reporting</b> |  |  |
|--|--|--|
| D0-001   | Uranium Hexafluoride (7-9-90)                    | If you sell uranium hexafluoride and your receipts are deductible under Section 7-9-90.  |
| D0-002   | Manufacturing - Ingredient (7-9-46(A))           | If you sell tangible personal property to a manufacturer who incorporates the property as an ingredient or component part of a manufactured product and your receipts are deductible under Section 7-9-46(A).                          |
| D0-003   | Manufacturing - Consumed (7-9-46(B))             | If you sell tangible personal property that is consumed in the manufacturing process and your receipts are deductible under Section 7-9-46(B).   |
| D0-004   | Converting Electricity (7-9-103.1)               | If you transmit electricity and provide ancillary services and your receipts are deductible under Section 7-9-103.1.   |
| D0-005   | Electricity Exchange (7-9-103.2)                 | If you operate a market or exchange for the sale or trade of electricity and your receipts are deductible under Section 7-9-103.2.   |
| D0-006   | Sale of Ag Implement or Aircraft 50% (7-9-62(A)) | If you sell agricultural implements, vehicles or aircraft and your receipts 50% of can be deducted under Section 7-9-62(A).  |
| D0-007   | Sale of Aircraft or Flight Support (7-9-62(B))   | If you sell aircraft, provide flight support and training and your receipts are deductible under Section 7-9-62(B).  |
| D0-008   | Aircraft Parts and Maintenance (7-9-62 (C))      | If you sell aircraft parts, provide maintenance services for aircraft and aircraft parts and your receipts are deductible under Section 7-9-62(C).   |
| D0-009   | Commercial/Military Aircraft (7-9-62.1)          | If you sell or provide services for commercial and military aircraft and your receipts are deductible under Section 7-9-62.1.  |
| D0-010   | Medicare (7-9-77.1(A))                           | If you provide health care services to Medicare beneficiaries and your receipts are deductible under Section 7-9-77.1(A).  |
| D0-011   | TRICARE Program ( 7-9-77.1(B))                   | If you provide health care services as a third-party administrator for the TRICARE program and your receipts are deductible under Section 7-9-77.1(B).   |
| D0-012   | Indian Health Service (7-9-77.1 (C))             | If you provide health care services to Indian Health. Service beneficiaries and your receipts are deductible under Section 7-9-77.1(C).  |
| D0-013   | Medicare - Clinical Laboratory (7-9-77.1(D))     | If you are a home health agency and provide medical, other health and palliative services to Medicare beneficiaries and your have receipts are deductible under Section 7-9-77.1(E).   |
| D0-014   | Medicare - Home Health (7-9-77.1 (E))            | If you are a clinical laboratory and provide health care services to Medicare beneficiaries and your receipts are deductible under Section 7-9-77.1(D)   |
| D0-015   | Medicare - Dialysis Facility (7-9-77.1(F))       | If you are a dialysis facility and you provide medical and other health services to Medicare beneficiaries and your receipts are deductible under Section 7-9-77.1(F).   |
| D0-016   | Durable Medical Equipment (7-9-73.3)             | If you sell or rent durable medical equipment or medical supplies and your receipts are deductible under Section 7-9-73.3.   |
| D0-017   | Military Transformational Acquisition (7-9-94)   | If you perform research and development, test and evaluation services at New Mexico major range and test facility bases and your receipts are from military transformational acquisition programs and deductible under Section 7-9-94. |
| D0-018   | Directed Energy and Satellites (7-9-115)         | If you sell goods and services to the United States Department of Defense related to directed energy or satellites and your receipts are deductible under Section 7-9-115.   |
| D0-019   | Border Zone Trade-Support Company (7-9-56.3)     | If you are a trade-support company and have receipts from business activities and operations at the business' border location and your receipts are deductible under Section 7-9-56.3.   |
| D0-020   | Small Business Saturday (7-9-116)                | If you are a qualified small business and have receipts from the sale at retail of certain tangible personal property on the first Saturday after Thanksgiving and your receipts are deductible under Section 7-9-116.                 |

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| D0-021 | Military Construction Services (7-9-106) | If you sell construction services to implement a fighter aircraft pilot training mission project at a New Mexico Military installation and your receipts are deductible under Section 7-9-106.   |
| D0-022 | Jet Fuel 40% (7-9-83)                    | If you sell jet fuel for use in turboprop or jet engines 40% can be deducted under Section 7-9-83.   |
| D0-023 | Back to School Tax Holiday (7-9-95)      | If you have receipts from retail sales of specified tangible personal property, if the sale of the property occurs during the period between 12:01 a.m. on the first Friday in August and ending at midnight the following Sunday your receipts are deductible under Section 7-9-95. |

### OPTIONAL DEDUCTION CODES

(These deduction codes are not required by statute but if provided can assist in the processing of your return.)

| T6. Optional Deduction Code |   |  |
|-----------------------------|---|--|
| <b>G0-999</b>               | <b>General Deduction(s);<br/>Decline to Separately report<br/>Optional Deductions</b> | <b>General Deductions: If you are unsure of the deduction code.<br/>Decline to Report: The deductions below are not required to be reported<br/>on your return. You may use the G0-999 code if your deduction is not<br/>listed below or if you simply choose not to use the remaining codes.</b>  |
| 7-9-47                      | Tangible personal property or license for resale                                      | Receipts from sales of tangible personal property or licenses may be deducted if the sale is made to a person who delivers a nontaxable transaction certificate to the seller.   |
| 7-9-48                      | Service for resale  | Receipts from selling a service for resale may be deducted from if the sale is made to a person who delivers a nontaxable transaction certificate to the seller.   |
| 7-9-49                      | Tangible personal property and licenses for leasing                                   | Receipts from selling tangible personal property and licenses may be deducted if the sale is made to a person who delivers a nontaxable transaction certificate to the seller. Does not apply to furniture or appliances, the receipts from the rental or lease; coin-operated machines; or manufactured homes.  |
| 7-9-50                      | Lease for subsequent lease  | Receipts from leasing tangible personal property or licenses may be deducted from gross receipts if the lease is made to a lessee who delivers a nontaxable transaction certificate to the lessor .Does not apply to furniture or appliances, the receipts from the rental or lease; coin-operated machines; or manufactured homes.                        |
| 7-9-51                      | Construction material   | Receipts from selling construction material may be deducted if the sale is made to a person engaged in the construction business who delivers a nontaxable transaction certificate to the seller.  |
| 7-9-52                      | Construction and related services   | Receipts from selling a construction service or a construction-related service may be deducted if the sale is made to a person engaged in the construction business who delivers a nontaxable transaction certificate to the person performing the construction service or a construction-related service.   |
| 7-9-52.1                    | Lease of construction equipment   | Receipts from leasing construction equipment may be deducted if the construction equipment is leased to a person engaged in the construction business who delivers a nontaxable transaction certificate to the person leasing the construction equipment.  |
| 7-9-53                      | Sale or lease of real property  | Receipts from the sale or lease of real property and from the lease of a manufactured home.  |
| 7-9-54                      | Sales to governmental agencies  | Deductions from receipts from selling tangible personal property to the United States or New Mexico or a governmental unit, subdivision, agency, department or instrumentality thereof, Indian tribe, nation or pueblo or a governmental unit, subdivision, agency, department or instrumentality thereof for use on Indian reservations or pueblo grants. |
| 7-9-54.1                    | Sale of aerospace services to certain organizations                                   | Receipts from performing or selling an aerospace service for resale may be deducted from gross receipts if the sale is made to a buyer who delivers a nontaxable transaction certificate.  |

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| 7-9-54.2 | Spaceport operations                                       | Receipts from launching, operating or recovering space vehicles or payloads in New Mexico, preparing a payload in New Mexico, operating a spaceport in New Mexico, receipts from the provision of research, development, testing and evaluation services for the United States air force operationally responsive space program may be deducted.  |
| 7-9-54.3 | Wind and solar equipment to governments                    | Receipts from selling wind generation equipment or solar generation equipment to a government for the purpose of installing a wind or solar electric generation facility may be deducted so long as not included in energy tax credit claim.  |
| 7-9-55   | Transaction in interstate commerce                         | Receipts from transactions in interstate commerce may be deducted from gross receipts to the extent that the imposition of the gross receipts tax would be unlawful under the United States constitution; Receipts from transmitting messages or conversations by radio receipts, from the sale of radio or television broadcast time under certain circumstances may be deducted.  |
| 7-9-56   | Intrastate transportation and services interstate commerce | Receipts from transporting persons or property from one point to another in this state; receipts from handling, storage, drayage or packing of property or any other accessorial services on property, receipts from providing telephone or telegraph services in this state that will be used by other persons in providing telephone or telegraph services to the final user may be deducted.   |
| 7-9-56.1 | Certain telecommunication and internet services            | Receipts from providing leased telephone lines, telecommunications services, internet services, internet access services or computer programming that will be used by other persons in providing internet access and related services to the final user may be deducted from gross receipts if the sale is made to a person who is subject to the gross receipts tax or the interstate telecommunications gross receipts tax.   |
| 7-9-56.2 | Hosting world wide web sites                               | Receipts from hosting world wide web sites may be deducted from gross receipts. For purposes of this section, "hosting" means storing information on computers attached to the internet.  |
| 7-9-57   | Services to an out-of-state buyer                          | Receipts from performing a service may be deducted if the sale of the service is made to an out-of-state buyer who delivers to the seller either an appropriate nontaxable transaction certificate or other evidence acceptable to the secretary unless the buyer of the service or any of the buyer's employees or agents makes initial use of the product of the service in New Mexico or takes delivery of the product of the service in New Mexico.   |
| 7-9-57.2 | Sale of software development services                      | The receipts of an eligible software development company from the sale of software development services that are performed in a qualified area may be deducted.   |
| 7-9-58   | Agriculture-Feed and certain fertilizers                   | Receipts from selling feed for livestock (including the baling wire or twine used to contain the feed), fish raised for human consumption, poultry or for animals raised for their hides or pelts, seeds, roots, bulbs, plants, soil conditioners, fertilizers, insecticides, germicides, insects used to control populations of other insects, fungicides or weedicides or water for irrigation to persons engaged in the business of farming or ranching and receipts of auctioneers from selling livestock or other agricultural products at auction (7-9-58). Requirement: farmer or rancher statement. |
| 7-9-59   | Receipts for certain agriculture production                | Receipts from warehousing grain or other agricultural products and receipts from threshing, cleaning, growing, cultivating or harvesting agricultural products including the ginning of cotton, testing or transporting milk for the producer or nonprofit marketing association from the farm to a milk processing or dairy product manufacturing plant or processing for growers, producers or nonprofit marketing associations of agricultural products raised for food and fiber, including livestock.  |
| 7-9-60   | Sales to certain 501(c)(3) organizations                   | Receipts from selling tangible personal property to 501(c)(3) organizations may be deducted if the sale is made to an organization that delivers a nontaxable transaction certificate to the seller. Does not apply to receipts from selling construction material, excluding tangible personal property.   |

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| 7-9-61.1 | Certain loan receipts                                 | Receipts from charges made in connection with the origination, making or assumption of a loan or from charges made for handling loan payments may be deducted.  |
| 7-9-61.2 | Sales to state-chartered credit unions                | Receipts from selling tangible personal property to credit unions chartered under the provisions of the Credit Union Act are deductible to the same extent that receipts from the sale of tangible personal property to federal credit unions may be deducted.  |
| 7-9-63   | Publication sales                                     | Receipts from publishing newspapers or magazines, except from selling advertising space, may be deducted; Receipts from selling magazines at retail may not be deducted.  |
| 7-9-64   | Newspaper sales                                       | Receipts from selling newspapers, except from selling advertising space may be deducted.  |
| 7-9-65   | Chemicals and reagents                                | Receipts from selling chemicals or reagents to any mining, milling or oil company for use in processing ores or oil in a mill, smelter or refinery or in acidizing oil wells, and receipts from selling chemicals or reagents in lots in excess of eighteen tons to any hard-rock mining or milling company for use in any combination of extracting, leaching, milling, smelting, refining or processing ore at a mine site, may be deducted from gross receipts. Receipts from selling explosives, blasting powder or dynamite may not be deducted from gross receipts. |
| 7-9-66   | Commissions for sale of Tangible Personal Property    | Receipts derived from commissions on sales of tangible personal property which are not subject to the gross receipts tax receipts of the owner of a dealer store derived from commissions received for performing the service of selling from the owner's dealer store a principal's tangible personal property may be deducted.  |
| 7-9-66.1 | Certain real estate commissions                       | Receipts from real estate commissions on that portion of the transaction subject to gross receipts tax pursuant to Subsection A of Section 7-9-53 NMSA 1978 may be deducted with supporting documents.  |
| 7-9-67   | Refunds; uncollectible debts                          | Refunds and allowances made to buyers or amounts written off the books as an uncollectible debt under certain circumstances.  |
| 7-9-68   | Warranty obligations                                  | Receipts of a dealer from furnishing goods or services to the purchaser of tangible personal property to fulfill a warranty obligation of the manufacturer of the property may be deducted.   |
| 7-9-69   | Administrative and accounting services                | Receipts of a business entity for administrative, managerial, accounting and customer services performed by it for an affiliate upon a nonprofit or cost basis and receipts of a business entity from an affiliate for the joint use or sharing of office machines and facilities upon a nonprofit or cost basis may be deducted..  |
| 7-9-70   | Rent or lease of vehicles used in interstate commerce | Receipts from the rental or leasing of vehicles used in the transportation of passengers or property for hire in interstate commerce under the regulations or authorization of any agency of the United States may be deducted.   |
| 7-9-71   | Trade-in allowance                                    | That portion of the receipts of a seller that is represented by a trade-in of tangible personal property of the same type being sold, except for the receipts represented by a trade-in of a manufactured home, may be deducted.  |
| 7-9-73   | Sale of prosthetic devices                            | Receipts from selling prosthetic devices may be deducted if the sale is made to a person who is licensed to practice medicine, osteopathic medicine, dentistry, podiatry, optometry, chiropractic or professional nursing and who delivers a nontaxable transaction certificate to the seller.  |
| 7-9-73.1 | Hospitals licenced by NMDOH                           | 60% of the receipts of hospitals licensed by the department of health may be deducted; provided that this deduction may be applied only to the taxable gross receipts remaining after all other appropriate deductions have been taken, 60% of the receipts of a hospital licensed by the department of health may be deducted.   |
| 7-9-73.2 | Prescription drugs; oxygen                            | Receipts from the sale of prescription drugs and oxygen and oxygen services provided by a licensed medicare durable medical equipment provider and cannabis products that are sold in accordance with the Lynn and Erin Compassionate Use Act may be deducted.  |

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| 7-9-74   | Sale of property used in the manufacture of jewelry       | Receipts from selling tangible personal property may be deducted if the sale is made to a person who states in writing that he will use the property so purchased in manufacturing jewelry.  |
| 7-9-75   | Services performed directly on product manufactured       | Receipts from selling the service of combining or processing components or materials may be deducted if the sale is made to a person engaged in the business of manufacturing who delivers a nontaxable transaction certificate to the seller.   |
| 7-9-76   | Travel agents' commissions paid by certain entities       | Receipts of travel agents derived from commissions paid by maritime transportation companies and interstate airlines, railroads and passenger buses for booking, referral, reservation or ticket services may be deducted.   |
| 7-9-76.1 | Resale of certain manufactured homes                      | Receipts from the resale of a manufactured home may be deducted from gross if the sale is made of a manufactured home that was subject to the gross receipts, compensating or motor vehicle excise tax upon its initial sale or use in New Mexico.   |
| 7-9-76.2 | Lease or License of certain films and tapes               | Receipts from the leasing or licensing of theatrical and television films and tapes to a person engaged in the business of providing public or commercial entertainment from which gross receipts are derived may be deducted.   |
| 7-9-85   | Certain Section 501(c) fundraisers                        | Receipts from not more than two fundraising events annually conducted by an organization that is exempt from the federal income tax as an organization described in Section 501(c), other than an organization described in Section 501(c)(3), of the United States Internal Revenue Code of 1986, as amended may be deducted.   |
| 7-9-86   | Sales to qualified film production company                | Receipts from selling or leasing property and from performing services may be deducted if the sale, lease or performance is made to a qualified production company that delivers a nontaxable transaction certificate to the seller, lessor or performer.  |
| 7-9-87   | Lottery retailer receipts                                 | Receipts of a lottery game retailer from selling lottery tickets pursuant to the New Mexico Lottery Act [Chapter 6, Article 24 NMSA 1978] may be deducted.   |
| 7-9-89   | Sales to certain accredited diplomats and missions        | Receipts from selling or leasing property to, or from performing services for, an accredited foreign mission or an accredited member of a foreign mission may be deducted when a treaty in force to which the United States is a party requires forbearance of tax when the legal incidence is upon the buyer or when the tax is customarily passed on to the buyer.   |
| 7-9-97   | Certain purchases by or on behalf of the state            | Receipts from the sale of property or services purchased by or on behalf of the state from funds obtained from the forfeiture of financial assurance pursuant to the New Mexico Mining Act [Chapter 69, Article 36 NMSA 1978] or the forfeiture of financial responsibility pursuant to the Water Quality Act [Chapter 74, Article 6 NMSA 1978] may be deducted.   |
| 7-9-99   | Construction services for new hospital                    | Receipts from selling an engineering, architectural or construction service used in the new facility construction of a sole community provider hospital [qualifying hospital] that is located in a federally designated health professional shortage area may be deducted if the sale of the engineering, architectural or construction service is made to a foundation or a nonprofit organization under certain circumstances. |
| 7-9-100  | Construction equipment or materials for new hospital      | Receipts from selling construction equipment or construction materials used in the new facility construction of a sole community provider hospital [qualifying hospital] that is located in a federally designated health professional shortage area may be deducted if the sale of the construction equipment or construction materials is made to a foundation or a nonprofit organization.                                    |
| 7-9-101  | Equipment for electric transmission or storage facilities | Receipts from selling equipment to the New Mexico renewable energy transmission authority or an agent or lessee of the authority may be deducted if the equipment is installed as part of an electric transmission facility or an interconnected storage facility acquired by the authority pursuant to the New Mexico Renewable Energy Transmission Authority Act.  |

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| 7-9-103   | Services for Electric transmission and storage facilities | Receipts from providing services to the New Mexico renewable energy transmission authority or an agent or lessee of the authority for the planning, installation, repair, maintenance or operation of an electric transmission facility or an interconnected storage facility acquired by the authority pursuant to the New Mexico Renewable Energy Transmission Authority Act.   |
| 7-9-104   | Nonathletic special event at qualifying location          | Receipts received from admissions to a nonathletic special event held at a venue that is located on the campus of a post-secondary educational institution within fifty miles of the New Mexico border and that accommodates at least ten thousand persons may be deducted.   |
| 7-9-107   | Professional boxing, wrestling, martial arts              | Receipts from producing or staging a professional boxing, wrestling or martial arts contest that occurs in New Mexico, including receipts from ticket sales and broadcasting, may be deducted.  |
| 7-9-108   | Mutual funds, hedge funds or REIT services                | Receipts from fees received for performing management or investment advisory services for a mutual fund, hedge fund or real estate investment trust may be deducted.  |
| 7-9-109   | Cattle Veterinary Medical Services                        | Receipts from sales of veterinary medical services, medicine or medical supplies used in the medical treatment of cattle may be deducted if the sale is made to a person who states in writing that the person is regularly engaged in the business of ranching or farming, including dairy farming, in New Mexico or if the sale is made to a veterinarian who holds a valid license pursuant to the Veterinary Practice Act and who is providing veterinary medical services, medicine or medical supplies in the treatment of cattle owned by that person. |
| 7-9-110.1 | Locomotive Engine Fuel                                    | Receipts from the sale of fuel to a common carrier to be loaded or used in a locomotive engine may be deducted.   |
| 7-9-111   | Hearing, vision aids and related services                 | Receipts that are not exempt from gross receipts taxation and are not deductible pursuant to another provision of the Gross Receipts and Compensating Tax Act that are from the sale of vision aids or hearing aids or related services may be deducted.  |
| 7-9-112   | Solar Energy System sale or installation                  | Receipts from the sale and installation of solar energy systems may be deducted.  |
| 7-9-114   | Advanced Energy, Form RPD-41349                           | Receipts from selling or leasing tangible personal property or services that are eligible generation plant costs to a person that holds an interest in a qualified generating facility (7-9-114). The holder of the interest in a qualified generating facility must execute a Type 10 NTTC to the seller, which requires a certificate of eligibility from the Department of Environment. The deduction must be reported on Form RPD-41349.  |
| 7-9-117   | Marketplace Seller  | A marketplace seller may deduct receipts for sales, leases and licenses of tangible personal property, sales of licenses and sales of services or licenses for use of real property that are collected and paid by a marketplace provider.  |

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# New Mexico Taxpayer Bill of Rights

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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.



New Mexico Taxation and Revenue Department  
**GROSS RECEIPTS TAX RETURN**



This report can be filed online at <https://tap.state.nm.us>

|  |                              |                 |
|--|------------------------------|-----------------|
| New Mexico Business Tax Identification Number (NMBTIN)   |                              |                 |
| Federal Employer Identification Number (FEIN)  | Social Security Number (SSN) |                 |
| Business Name (Print)  |                              |                 |
| <input type="checkbox"/> If the address is new or changed, mark this box. If there are any additional changes to your NMBTIN please complete and send in <b>ACD-31015, Business Tax Registration Application and Update Form</b> . |                              |                 |
| Mailing Address (Number and street)  |                              |                 |
| City   | State                        | Postal/ZIP Code |
| If foreign address, enter country  | Foreign Province or state    |                 |
| E-mail address   | Phone Number                 |                 |

| Tax Period             |                     |
|------------------------|---------------------|
| Beginning (MM/DD/CCYY) | Ending (MM/DD/CCYY) |

| Amended Return   |
|--|
| <input type="checkbox"/> <b>Amended Return</b><br>Check the box above <b>only</b> 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 <b>Tax Period</b> . The amended return will override all information reported on your original return. <b>Reason for amending</b> , see instructions for more information.<br><br><b>IMPORTANT:</b> If your amended return will result in an overpayment or refund due, you <b>must</b> attach <b>RPD-41071, Application For Refund</b> and supporting documentation to justify your refund request. Incomplete requests can result in a refund delay, request for information, or denial.<br><br><b>Reason for amending:</b> _____<br>_____<br>_____ |

| Column A  | Column B      | Column C          | Column D                       | Column E       | Column F         | Column G   | Column H | Column I               |
|---|---------------|-------------------|--------------------------------|----------------|------------------|--|----------|------------------------|
| Municipality/ County Name   | Location Code | Special Rate Code | Gross Receipts (excluding Tax) | Deduction Code | Deduction Amount | Taxable Gross Receipts   | Tax Rate | Gross Receipts Tax Due |
|   |               |                   |                                |                |                  |  |          |                        |
|   |               |                   |                                |                |                  |  |          |                        |
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|   |               |                   |                                |                |                  |  |          |                        |
|   |               |                   |                                |                |                  |  |          |                        |
| Enter the total amount of gross receipts (excluding tax) here:    |               |                   |                                |                |                  | A. Enter the total amount of gross receipts tax due here:                  |          | +                      |
| If Schedule A pages are attached, enter total of columns D and I: |               |                   |                                |                |                  | B. Enter the total amount of gross receipts tax from all Schedule A pages: |          | +                      |

1. **Total Gross Receipts Tax.** (Add line A and B, enter amount here) .....
2. **Business-Related tax credits applied, from Schedule CR, line A. Attach Schedule CR.** (This line cannot be more than line 1) .....
3. **Net Tax.** (Subtract line 2 from line 1, enter amount here).....
4. **Penalty.** (If you want penalty computed for you, leave blank) .....
5. **Interest.** (If you want interest computed for you, leave blank) .....
6. **Total Amount Due.** (Add lines 3, 4, and 5, enter amount here).....
7. **Refundable business-related tax credits applied, from Schedule CR, line B. Attach Schedule CR.** .....
8. **Overpayment. Attach RPD-41071** (Subtract line 6 from line 7, enter amount here).....

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| <b>Fuel Only</b> | Total amount of taxable gross receipts attributable to the sale of fuel specially prepared and sold for use in turboprop or jet-type engine. (This line replaces RPD-41296, which has been retired) |  |
|------------------|---|--|

I declare that I have examined this return including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

|   |            |       |      |
|---|------------|-------|------|
| Signature of taxpayer or authorized agent | Print Name | Title | Date |
|---|------------|-------|------|

**GROSS RECEIPTS TAX  
Schedule A**



Use this page if additional space is needed to report gross receipts from multiple locations. Attach this page to the Form TRD-41413.

Page \_\_\_\_\_ of \_\_\_\_\_

|   |                        |                     |
|---|------------------------|---------------------|
| <b>New Mexico Business Tax Identification Number - NMBTIN (Print)</b> | <b>Tax Period</b>      |                     |
|   | Beginning (MM/DD/CCYY) | Ending (MM/DD/CCYY) |

Do not submit a photocopy of these forms to the Department. If additional space is needed, please obtain an original form from your local district office, consider filing an electronic return through the Department's online filing system the taxpayer access point (TAP) or download the form from our website at [www.tax.newmexico.gov](http://www.tax.newmexico.gov).

| Column A   | Column B         | Column C             | Column D                          | Column E          | Column F            | Column G   | Column H | Column I                  |
|--|------------------|----------------------|-----------------------------------|-------------------|---------------------|--|----------|---------------------------|
| Municipality/<br>County Name                                   | Location<br>Code | Special Rate<br>Code | Gross Receipts<br>(excluding Tax) | Deduction<br>Code | Deduction<br>Amount | Taxable<br>Gross<br>Receipts                           | Tax Rate | Gross Receipts<br>Tax Due |
|  |                  |                      |                                   |                   |                     |  |          |                           |
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| Enter the total amount of gross receipts (excluding tax) here: |                  |                      |                                   |                   |                     | Enter the total amount of gross receipts tax due here: |          |                           |

New Mexico Taxation and Revenue Department  
**GROSS RECEIPTS TAX RETURN**



This report can be filed online at <https://tap.state.nm.us>

|  |                              |                 |
|--|------------------------------|-----------------|
| New Mexico Business Tax Identification Number (NMBTIN)   |                              |                 |
| Federal Employer Identification Number (FEIN)  | Social Security Number (SSN) |                 |
| Business Name (Print)  |                              |                 |
| <input type="checkbox"/> If the address is new or changed, mark this box. If there are any additional changes to your NMBTIN please complete and send in <b>ACD-31015, Business Tax Registration Application and Update Form</b> . |                              |                 |
| Mailing Address (Number and street)  |                              |                 |
| City   | State                        | Postal/ZIP Code |
| If foreign address, enter country  | Foreign Province or state    |                 |
| E-mail address   | Phone Number                 |                 |

| Tax Period             |                     |
|------------------------|---------------------|
| Beginning (MM/DD/CCYY) | Ending (MM/DD/CCYY) |

| Amended Return   |
|--|
| <input type="checkbox"/> <b>Amended Return</b><br>Check the box above <b>only</b> 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 <b>Tax Period</b> . The amended return will override all information reported on your original return. <b>Reason for amending</b> , see instructions for more information.<br><br><b>IMPORTANT:</b> If your amended return will result in an overpayment or refund due, you <b>must</b> attach <b>RPD-41071, Application For Refund</b> and supporting documentation to justify your refund request. Incomplete requests can result in a refund delay, request for information, or denial.<br><br><b>Reason for amending:</b> _____<br>_____<br>_____ |

| Column A  | Column B      | Column C          | Column D                       | Column E       | Column F         | Column G   | Column H | Column I               |
|---|---------------|-------------------|--------------------------------|----------------|------------------|--|----------|------------------------|
| Municipality/ County Name   | Location Code | Special Rate Code | Gross Receipts (excluding Tax) | Deduction Code | Deduction Amount | Taxable Gross Receipts   | Tax Rate | Gross Receipts Tax Due |
|   |               |                   |                                |                |                  |  |          |                        |
|   |               |                   |                                |                |                  |  |          |                        |
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|   |               |                   |                                |                |                  |  |          |                        |
| Enter the total amount of gross receipts (excluding tax) here:    |               |                   |                                |                |                  | A. Enter the total amount of gross receipts tax due here:                  |          | +                      |
| If Schedule A pages are attached, enter total of columns D and I: |               |                   |                                |                |                  | B. Enter the total amount of gross receipts tax from all Schedule A pages: |          | +                      |

- Total Gross Receipts Tax.** (Add line A and B, enter amount here) .....
- Business-Related tax credits applied, from Schedule CR, line A. Attach Schedule CR.** (This line cannot be more than line 1) .....
- Net Tax.** (Subtract line 2 from line 1, enter amount here) .....
- Penalty.** (If you want penalty computed for you, leave blank) .....
- Interest.** (If you want interest computed for you, leave blank) .....
- Total Amount Due.** (Add lines 3, 4, and 5, enter amount here) .....
- Refundable business-related tax credits applied, from Schedule CR, line B. Attach Schedule CR.** .....
- Overpayment. Attach RPD-41071** (Subtract line 6 from line 7, enter amount here) .....

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|------------------|---|--|
| <b>Fuel Only</b> | Total amount of taxable gross receipts attributable to the sale of fuel specially prepared and sold for use in turboprop or jet-type engine. (This line replaces RPD-41296, which has been retired) |  |
|------------------|---|--|

I declare that I have examined this return including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

|   |            |       |      |
|---|------------|-------|------|
| Signature of taxpayer or authorized agent | Print Name | Title | Date |
|---|------------|-------|------|



New Mexico Taxation and Revenue Department  
**GROSS RECEIPTS TAX RETURN**



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|   |                              |                 |
|---|------------------------------|-----------------|
| New Mexico Business Tax Identification Number (NMBTIN)  |                              |                 |
| Federal Employer Identification Number (FEIN)   | Social Security Number (SSN) |                 |
| Business Name (Print)   |                              |                 |
| <input type="checkbox"/> If the address is new or changed, mark this box. If there are any additional changes to your NMBTIN please complete and send in <b>ACD-31015, Business Tax Registration Application and Update Form.</b> |                              |                 |
| Mailing Address (Number and street)   |                              |                 |
| City  | State                        | Postal/ZIP Code |
| If foreign address, enter country   | Foreign Province or state    |                 |
| E-mail address  | Phone Number                 |                 |

| Tax Period             |                     |
|------------------------|---------------------|
| Beginning (MM/DD/CCYY) | Ending (MM/DD/CCYY) |

| Amended Return   |
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| <input type="checkbox"/> <b>Amended Return</b><br>Check the box above <b>only</b> 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 <b>Tax Period</b> . The amended return will override all information reported on your original return. <b>Reason for amending</b> , see instructions for more information.<br><br><b>IMPORTANT:</b> If your amended return will result in an overpayment or refund due, you <b>must</b> attach <b>RPD-41071, Application For Refund</b> and supporting documentation to justify your refund request. Incomplete requests can result in a refund delay, request for information, or denial.<br><br><b>Reason for amending:</b> _____<br>_____<br>_____ |

| Column A  | Column B      | Column C          | Column D                       | Column E       | Column F         | Column G   | Column H | Column I               |
|---|---------------|-------------------|--------------------------------|----------------|------------------|--|----------|------------------------|
| Municipality/ County Name   | Location Code | Special Rate Code | Gross Receipts (excluding Tax) | Deduction Code | Deduction Amount | Taxable Gross Receipts   | Tax Rate | Gross Receipts Tax Due |
|   |               |                   |                                |                |                  |  |          |                        |
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| Enter the total amount of gross receipts (excluding tax) here:    |               |                   |                                |                |                  | A. Enter the total amount of gross receipts tax due here:                  |          | +                      |
| If Schedule A pages are attached, enter total of columns D and I: |               |                   |                                |                |                  | B. Enter the total amount of gross receipts tax from all Schedule A pages: |          | +                      |

- Total Gross Receipts Tax.** (Add line A and B, enter amount here) .....
- Business-Related tax credits applied, from Schedule CR, line A. Attach Schedule CR.** (This line cannot be more than line 1) .....
- Net Tax.** (Subtract line 2 from line 1, enter amount here).....
- Penalty.** (If you want penalty computed for you, leave blank) .....
- Interest.** (If you want interest computed for you, leave blank) .....
- Total Amount Due.** (Add lines 3, 4, and 5, enter amount here).....
- Refundable business-related tax credits applied, from Schedule CR, line B. Attach Schedule CR.** .....
- Overpayment. Attach RPD-41071** (Subtract line 6 from line 7, enter amount here).....

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| <b>Fuel Only</b> | Total amount of taxable gross receipts attributable to the sale of fuel specially prepared and sold for use in turboprop or jet-type engine. (This line replaces RPD-41296, which has been retired) |  |
|------------------|---|--|

I declare that I have examined this return including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

|   |            |       |      |
|---|------------|-------|------|
| Signature of taxpayer or authorized agent | Print Name | Title | Date |
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**GROSS RECEIPTS TAX  
Schedule A**



Use this page if additional space is needed to report gross receipts from multiple locations. Attach this page to the Form TRD-41413. Page \_\_\_\_\_ of \_\_\_\_\_

|  |  |                        |                     |
|--|--|------------------------|---------------------|
| New Mexico Business Tax Identification Number - NMBTIN (Print) |  | Tax Period             |                     |
|  |  | Beginning (MM/DD/CCYY) | Ending (MM/DD/CCYY) |

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| Column A   | Column B         | Column C             | Column D                          | Column E          | Column F            | Column G   | Column H | Column I                  |
|--|------------------|----------------------|-----------------------------------|-------------------|---------------------|--|----------|---------------------------|
| Municipality/<br>County Name                                   | Location<br>Code | Special Rate<br>Code | Gross Receipts<br>(excluding Tax) | Deduction<br>Code | Deduction<br>Amount | Taxable<br>Gross<br>Receipts                           | Tax Rate | Gross Receipts<br>Tax Due |
|  |                  |                      |                                   |                   |                     |  |          |                           |
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| Enter the total amount of gross receipts (excluding tax) here: |                  |                      |                                   |                   |                     | Enter the total amount of gross receipts tax due here: |          |                           |

New Mexico Taxation and Revenue Department  
**GROSS RECEIPTS TAX RETURN**



This report can be filed online at <https://tap.state.nm.us>

|   |                              |                 |
|---|------------------------------|-----------------|
| New Mexico Business Tax Identification Number (NMBTIN)  |                              |                 |
| Federal Employer Identification Number (FEIN)   | Social Security Number (SSN) |                 |
| Business Name (Print)   |                              |                 |
| <input type="checkbox"/> If the address is new or changed, mark this box. If there are any additional changes to your NMBTIN please complete and send in <b>ACD-31015, Business Tax Registration Application and Update Form.</b> |                              |                 |
| Mailing Address (Number and street)   |                              |                 |
| City  | State                        | Postal/ZIP Code |
| If foreign address, enter country   | Foreign Province or state    |                 |
| E-mail address  | Phone Number                 |                 |

| Tax Period             |                     |
|------------------------|---------------------|
| Beginning (MM/DD/CCYY) | Ending (MM/DD/CCYY) |

| Amended Return   |
|--|
| <input type="checkbox"/> <b>Amended Return</b><br>Check the box above <b>only</b> 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 <b>Tax Period</b> . The amended return will override all information reported on your original return. <b>Reason for amending</b> , see instructions for more information.<br><br><b>IMPORTANT:</b> If your amended return will result in an overpayment or refund due, you <b>must</b> attach <b>RPD-41071, Application For Refund</b> and supporting documentation to justify your refund request. Incomplete requests can result in a refund delay, request for information, or denial.<br><br><b>Reason for amending:</b> _____<br>_____<br>_____ |

| Column A  | Column B      | Column C          | Column D                       | Column E       | Column F         | Column G   | Column H | Column I               |
|---|---------------|-------------------|--------------------------------|----------------|------------------|--|----------|------------------------|
| Municipality/ County Name   | Location Code | Special Rate Code | Gross Receipts (excluding Tax) | Deduction Code | Deduction Amount | Taxable Gross Receipts   | Tax Rate | Gross Receipts Tax Due |
|   |               |                   |                                |                |                  |  |          |                        |
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| Enter the total amount of gross receipts (excluding tax) here:    |               |                   |                                |                |                  | A. Enter the total amount of gross receipts tax due here:                  |          | +                      |
| If Schedule A pages are attached, enter total of columns D and I: |               |                   |                                |                |                  | B. Enter the total amount of gross receipts tax from all Schedule A pages: |          | +                      |

- Total Gross Receipts Tax.** (Add line A and B, enter amount here) .....
- Business-Related tax credits applied, from Schedule CR, line A. Attach Schedule CR.** (This line cannot be more than line 1) .....
- Net Tax.** (Subtract line 2 from line 1, enter amount here).....
- Penalty.** (If you want penalty computed for you, leave blank) .....
- Interest.** (If you want interest computed for you, leave blank) .....
- Total Amount Due.** (Add lines 3, 4, and 5, enter amount here).....
- Refundable business-related tax credits applied, from Schedule CR, line B. Attach Schedule CR.** .....
- Overpayment. Attach RPD-41071** (Subtract line 6 from line 7, enter amount here).....

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|------------------|---|--|
| <b>Fuel Only</b> | Total amount of taxable gross receipts attributable to the sale of fuel specially prepared and sold for use in turboprop or jet-type engine. (This line replaces RPD-41296, which has been retired) |  |
|------------------|---|--|

I declare that I have examined this return including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

|   |            |       |      |
|---|------------|-------|------|
| Signature of taxpayer or authorized agent | Print Name | Title | Date |
|---|------------|-------|------|

**GROSS RECEIPTS TAX  
Schedule A**



Use this page if additional space is needed to report gross receipts from multiple locations. Attach this page to the Form TRD-41413.

Page \_\_\_\_\_ of \_\_\_\_\_

|   |                        |                     |
|---|------------------------|---------------------|
| <b>New Mexico Business Tax Identification Number - NMBTIN (Print)</b> | <b>Tax Period</b>      |                     |
|   | Beginning (MM/DD/CCYY) | Ending (MM/DD/CCYY) |

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| Column A   | Column B         | Column C             | Column D                          | Column E          | Column F            | Column G   | Column H | Column I                  |
|--|------------------|----------------------|-----------------------------------|-------------------|---------------------|--|----------|---------------------------|
| Municipality/<br>County Name                                   | Location<br>Code | Special Rate<br>Code | Gross Receipts<br>(excluding Tax) | Deduction<br>Code | Deduction<br>Amount | Taxable<br>Gross<br>Receipts                           | Tax Rate | Gross Receipts<br>Tax Due |
|  |                  |                      |                                   |                   |                     |  |          |                           |
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|  |                  |                      |                                   |                   |                     |  |          |                           |
| Enter the total amount of gross receipts (excluding tax) here: |                  |                      |                                   |                   |                     | Enter the total amount of gross receipts tax due here: |          |                           |



New Mexico Taxation and Revenue Department  
**GROSS RECEIPTS TAX RETURN**



This report can be filed online at <https://tap.state.nm.us>

|  |                              |                 |
|--|------------------------------|-----------------|
| New Mexico Business Tax Identification Number (NMBTIN)   |                              |                 |
| Federal Employer Identification Number (FEIN)  | Social Security Number (SSN) |                 |
| Business Name (Print)  |                              |                 |
| <input type="checkbox"/> If the address is new or changed, mark this box. If there are any additional changes to your NMBTIN please complete and send in <b>ACD-31015, Business Tax Registration Application and Update Form</b> . |                              |                 |
| Mailing Address (Number and street)  |                              |                 |
| City   | State                        | Postal/ZIP Code |
| If foreign address, enter country  | Foreign Province or state    |                 |
| E-mail address   | Phone Number                 |                 |

| Tax Period             |                     |
|------------------------|---------------------|
| Beginning (MM/DD/CCYY) | Ending (MM/DD/CCYY) |

| Amended Return   |
|--|
| <input type="checkbox"/> <b>Amended Return</b><br>Check the box above <b>only</b> 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 <b>Tax Period</b> . The amended return will override all information reported on your original return. <b>Reason for amending</b> , see instructions for more information.<br><br><b>IMPORTANT:</b> If your amended return will result in an overpayment or refund due, you <b>must</b> attach <b>RPD-41071, Application For Refund</b> and supporting documentation to justify your refund request. Incomplete requests can result in a refund delay, request for information, or denial.<br><br><b>Reason for amending:</b> _____<br>_____<br>_____ |

| Column A  | Column B      | Column C          | Column D                       | Column E       | Column F         | Column G   | Column H | Column I               |
|---|---------------|-------------------|--------------------------------|----------------|------------------|--|----------|------------------------|
| Municipality/ County Name   | Location Code | Special Rate Code | Gross Receipts (excluding Tax) | Deduction Code | Deduction Amount | Taxable Gross Receipts   | Tax Rate | Gross Receipts Tax Due |
|   |               |                   |                                |                |                  |  |          |                        |
|   |               |                   |                                |                |                  |  |          |                        |
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|   |               |                   |                                |                |                  |  |          |                        |
| Enter the total amount of gross receipts (excluding tax) here:    |               |                   |                                |                |                  | A. Enter the total amount of gross receipts tax due here:                  |          | +                      |
| If Schedule A pages are attached, enter total of columns D and I: |               |                   |                                |                |                  | B. Enter the total amount of gross receipts tax from all Schedule A pages: |          | +                      |

- Total Gross Receipts Tax.** (Add line A and B, enter amount here) .....
- Business-Related tax credits applied, from Schedule CR, line A. Attach Schedule CR.** (This line cannot be more than line 1) .....
- Net Tax.** (Subtract line 2 from line 1, enter amount here).....
- Penalty.** (If you want penalty computed for you, leave blank) .....
- Interest.** (If you want interest computed for you, leave blank) .....
- Total Amount Due.** (Add lines 3, 4, and 5, enter amount here).....
- Refundable business-related tax credits applied, from Schedule CR, line B. Attach Schedule CR.** .....
- Overpayment. Attach RPD-41071** (Subtract line 6 from line 7, enter amount here).....

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| <b>Fuel Only</b> | Total amount of taxable gross receipts attributable to the sale of fuel specially prepared and sold for use in turboprop or jet-type engine. (This line replaces RPD-41296, which has been retired) |  |
|------------------|---|--|

I declare that I have examined this return including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

|   |            |       |      |
|---|------------|-------|------|
| Signature of taxpayer or authorized agent | Print Name | Title | Date |
|---|------------|-------|------|

**GROSS RECEIPTS TAX  
Schedule A**



Use this page if additional space is needed to report gross receipts from multiple locations. Attach this page to the Form TRD-41413. Page \_\_\_\_\_ of \_\_\_\_\_

|  |  |                        |                     |
|--|--|------------------------|---------------------|
| New Mexico Business Tax Identification Number - NMBTIN (Print) |  | Tax Period             |                     |
|  |  | Beginning (MM/DD/CCYY) | Ending (MM/DD/CCYY) |

Do not submit a photocopy of these forms to the Department. If additional space is needed, please obtain an original form from your local district office, consider filing an electronic return through the Department's online filing system the taxpayer access point (TAP) or download the form from our website at [www.tax.newmexico.gov](http://www.tax.newmexico.gov).

| Column A   | Column B         | Column C             | Column D                          | Column E          | Column F            | Column G   | Column H | Column I                  |
|--|------------------|----------------------|-----------------------------------|-------------------|---------------------|--|----------|---------------------------|
| Municipality/<br>County Name                                   | Location<br>Code | Special Rate<br>Code | Gross Receipts<br>(excluding Tax) | Deduction<br>Code | Deduction<br>Amount | Taxable<br>Gross<br>Receipts                           | Tax Rate | Gross Receipts<br>Tax Due |
|  |                  |                      |                                   |                   |                     |  |          |                           |
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|  |                  |                      |                                   |                   |                     |  |          |                           |
|  |                  |                      |                                   |                   |                     |  |          |                           |
| Enter the total amount of gross receipts (excluding tax) here: |                  |                      |                                   |                   |                     | Enter the total amount of gross receipts tax due here: |          |                           |

New Mexico Taxation and Revenue Department  
**GROSS RECEIPTS TAX RETURN**



This report can be filed online at <https://tap.state.nm.us>

|   |                              |                 |
|---|------------------------------|-----------------|
| New Mexico Business Tax Identification Number (NMBTIN)  |                              |                 |
| Federal Employer Identification Number (FEIN)   | Social Security Number (SSN) |                 |
| Business Name (Print)   |                              |                 |
| <input type="checkbox"/> If the address is new or changed, mark this box. If there are any additional changes to your NMBTIN please complete and send in <b>ACD-31015, Business Tax Registration Application and Update Form.</b> |                              |                 |
| Mailing Address (Number and street)   |                              |                 |
| City  | State                        | Postal/ZIP Code |
| If foreign address, enter country   | Foreign Province or state    |                 |
| E-mail address  | Phone Number                 |                 |

| Tax Period             |                     |
|------------------------|---------------------|
| Beginning (MM/DD/CCYY) | Ending (MM/DD/CCYY) |

| Amended Return           |  |
|--------------------------|--|
| <input type="checkbox"/> | <p><b>Amended Return</b></p> <p>Check the box above <b>only</b> 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 <b>Tax Period</b>. The amended return will override all information reported on your original return. <b>Reason for amending</b>, see instructions for more information.</p> <p><b>IMPORTANT:</b> If your amended return will result in an overpayment or refund due, you <b>must</b> attach <b>RPD-41071, Application For Refund</b> and supporting documentation to justify your refund request. Incomplete requests can result in a refund delay, request for information, or denial.</p> <p><b>Reason for amending:</b> _____</p> <p>_____</p> <p>_____</p> |

| Column A  | Column B      | Column C          | Column D                       | Column E       | Column F         | Column G   | Column H | Column I               |
|---|---------------|-------------------|--------------------------------|----------------|------------------|--|----------|------------------------|
| Municipality/ County Name   | Location Code | Special Rate Code | Gross Receipts (excluding Tax) | Deduction Code | Deduction Amount | Taxable Gross Receipts   | Tax Rate | Gross Receipts Tax Due |
|   |               |                   |                                |                |                  |  |          |                        |
|   |               |                   |                                |                |                  |  |          |                        |
|   |               |                   |                                |                |                  |  |          |                        |
|   |               |                   |                                |                |                  |  |          |                        |
|   |               |                   |                                |                |                  |  |          |                        |
| Enter the total amount of gross receipts (excluding tax) here:    |               |                   |                                |                |                  | A. Enter the total amount of gross receipts tax due here:                  |          | +                      |
| If Schedule A pages are attached, enter total of columns D and I: |               |                   |                                |                |                  | B. Enter the total amount of gross receipts tax from all Schedule A pages: |          | +                      |

1. **Total Gross Receipts Tax.** (Add line A and B, enter amount here) .....
2. **Business-Related tax credits applied, from Schedule CR, line A. Attach Schedule CR.** (This line cannot be more than line 1) .....
3. **Net Tax.** (Subtract line 2 from line 1, enter amount here).....
4. **Penalty.** (If you want penalty computed for you, leave blank) .....
5. **Interest.** (If you want interest computed for you, leave blank) .....
6. **Total Amount Due.** (Add lines 3, 4, and 5, enter amount here).....
7. **Refundable business-related tax credits applied, from Schedule CR, line B. Attach Schedule CR.** .....
8. **Overpayment. Attach RPD-41071** (Subtract line 6 from line 7, enter amount here).....

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|------------------|---|--|
| <b>Fuel Only</b> | Total amount of taxable gross receipts attributable to the sale of fuel specially prepared and sold for use in turboprop or jet-type engine. (This line replaces RPD-41296, which has been retired) |  |
|------------------|---|--|

I declare that I have examined this return including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

|   |            |       |      |
|---|------------|-------|------|
| Signature of taxpayer or authorized agent | Print Name | Title | Date |
|---|------------|-------|------|

**GROSS RECEIPTS TAX  
Schedule A**



Use this page if additional space is needed to report gross receipts from multiple locations. Attach this page to the Form TRD-41413.

Page \_\_\_\_\_ of \_\_\_\_\_

|  |                        |                     |
|--|------------------------|---------------------|
| New Mexico Business Tax Identification Number - NMBTIN (Print) | <b>Tax Period</b>      |                     |
|  | Beginning (MM/DD/CCYY) | Ending (MM/DD/CCYY) |

Do not submit a photocopy of these forms to the Department. If additional space is needed, please obtain an original form from your local district office, consider filing an electronic return through the Department's online filing system the taxpayer access point (TAP) or download the form from our website at [www.tax.newmexico.gov](http://www.tax.newmexico.gov).

| Column A   | Column B         | Column C             | Column D                          | Column E          | Column F            | Column G   | Column H | Column I                  |
|--|------------------|----------------------|-----------------------------------|-------------------|---------------------|--|----------|---------------------------|
| Municipality/<br>County Name                                   | Location<br>Code | Special Rate<br>Code | Gross Receipts<br>(excluding Tax) | Deduction<br>Code | Deduction<br>Amount | Taxable<br>Gross<br>Receipts                           | Tax Rate | Gross Receipts<br>Tax Due |
|  |                  |                      |                                   |                   |                     |  |          |                           |
|  |                  |                      |                                   |                   |                     |  |          |                           |
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|  |                  |                      |                                   |                   |                     |  |          |                           |
| Enter the total amount of gross receipts (excluding tax) here: |                  |                      |                                   |                   |                     | Enter the total amount of gross receipts tax due here: |          |                           |

**GROSS RECEIPTS TAX  
BUSINESS-RELATED TAX CREDIT  
Schedule CR**



Business Name (Print)

New Mexico Business Tax Identification Number- NMBTIN

Use this schedule to claim the business-related tax credits listed on this form that you may take against New Mexico gross receipts tax. If applicable, you may also claim the refundable portion of approved tax credits using this schedule. On your TRD-41413, *Gross Receipts Tax Return*, line 2, enter the total tax credits you claimed on line A of this schedule to apply to tax due. On TRD-41413, line 3, enter the total refundable part of the tax credits claimed on line B of this schedule. Be sure to attach the appropriate backup documentation to support each tax credit. When claiming these credits, you must attach Schedule CR to your TRD-41413. To calculate the amount you may claim for any tax year, refer to the claim form for the credit, or if no claim form, refer to the instructions. **For a complete description of the credits, see the TRD-41413 instructions and FYI-106, *Claiming Business-Related Tax Credits for Individuals and Businesses*.**

**Credit Type Code Credit Name and Attachments Required to Claim Credit**

**Non-Refundable (claim credits in column C only)**

- A01 Affordable housing tax credit. Attach RPD-41301 and MFA investment vouchers.
- A04 Advanced energy tax credit. Attach RPD-41334 and approval letter. (GRT excluding local options)
- A06 Alternative energy product manufacturers tax credit. Attach RPD-41331. (GRT excluding local options)
- B03 Biodiesel blending facility tax credit. Attach RPD-41321.
- H01 High-wage Jobs tax credit. Attach RPD-41290. (GRT excluding local options)
- I01 Investment tax credit. Attach RPD-41212.
- L02 Laboratory partnership with small business tax credit. Attach RPD-41325. (GRT excluding local options)
- R01 Rural job tax credit. Attach RPD-41243. (GRT excluding local options)
- T03 Technology readiness gross receipts tax credit. Attach TRD-41407. (GRT excluding local options)
- U01 Unpaid Doctor Services Credit. Attach RPD-41323.

**Refundable (apply credit amount to tax due in column C and amount to refund in column D)**

- H01 High-wage Jobs tax credit. RPD-41290. (GRT excluding local options)
- I01 Investment tax credit. Attach RPD-41212.
- T02 Technology jobs and research and development (additional) tax credit. Attach RPD-41386.

**Important:** Fill out columns A-D, rows 1-20 if applicable. Incomplete claim forms may result in denial of the credit. You must use the table below, substitute schedules or tables are not allowed.

|     | <u>Column A</u>  | <u>Column B</u>        | <u>Column C</u>                     | <u>Column D</u>            |
|-----|------------------|------------------------|-------------------------------------|----------------------------|
|     | Credit Type Code | Credit Approval Number | Amount of Credit Applied to Tax Due | Amount of Credit to Refund |
| 1.  |                  |                        |                                     |                            |
| 2.  |                  |                        |                                     |                            |
| 3.  |                  |                        |                                     |                            |
| 4.  |                  |                        |                                     |                            |
| 5.  |                  |                        |                                     |                            |
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| 18. |                  |                        |                                     |                            |
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| 20. |                  |                        |                                     |                            |

**A. TOTAL applied to tax liability due**.....

Enter the sum of column C. Also enter this amount on TRD-41413, page 1, line 2.  
If you are claiming more that 20 credits, include the amounts from your Supplemental Schedule CR.

**B. TOTAL portion of tax credits to refund (credit type H01, I01, and T02)**.....

Enter the sum of column D. Also enter this amount on TRD-41413, page 1, line 7.  
If claiming more than 20 credits, include all refundable amounts of credit type H01, I01, and T02 from your Supplemental Schedule CR.

**GROSS RECEIPTS TAX  
BUSINESS-RELATED TAX CREDIT  
Supplemental Schedule CR**



Business Name (Print)

New Mexico Business Tax Identification Number- NMBTIN

If you are claiming more than twenty tax credits on your TRD-41413, *Gross Receipts Return*, use this Supplemental Schedule CR. Claim the first twenty on Schedule CR and then claim the twenty first and any additional credits on a Supplemental Schedule CR. The credit type codes and names are listed on Schedule CR.

|     | <u>Column A</u>  | <u>Column B</u>        | <u>Column C</u>                     | <u>Column D</u>            |
|-----|------------------|------------------------|-------------------------------------|----------------------------|
|     | Credit Type Code | Credit Approval Number | Amount of Credit Applied to Tax Due | Amount of Credit to Refund |
| 21. |                  |                        |                                     |                            |
| 22. |                  |                        |                                     |                            |
| 23. |                  |                        |                                     |                            |
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Total applied on this sheet .....

Enter the sum of column C. Include this amount on Schedule CR, line A.

Portion of tax credits to refund (credit type H01, I01, and T02).....

Enter the sum of column D. Include this amount on Schedule CR, line B.

If you need more space, use multiple Supplemental Schedules CRs.

**You must attach Schedule CR and all Supplemental Schedules CRs to your TRD-41413.  
If they are not attached, the Department denies any additional tax credit claims.**

New Mexico Taxation and Revenue Department  
**GRT-PV Gross Receipts Tax Payment Voucher**

You may submit a payment with the payment voucher below or pay gross receipts taxes online at no charge by electronic check. You can pay online through Taxpayer Access Point (TAP). Go to <https://tap.state.nm.us> and under **PAYMENTS**, click **Make a Payment**, and then **Business**. The electronic check authorizes the Department to debit your checking account in the amount and on the date you specify. You may also use a credit card for your online payment. 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.

**SUBMIT ONLY A HIGH-QUALITY PRINTED, ORIGINAL FORM AND FOLLOW THESE INSTRUCTIONS.** With the high-speed scanners the Department uses when processing payment vouchers, a quality form helps ensure accuracy. Do not use a photocopy of the voucher. Because the scanners can read only one page size to process vouchers, it is important to **cut on the dotted line only**. When printing the voucher from the Department website or a software product, prevent resizing by setting the printer's page scaling function to **None**.

**IMPORTANT: ALWAYS INCLUDE YOUR PAYMENT WITH THE PAYMENT VOUCHER.**

**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.

**Checklist for Filling Out and Mailing the Payment Voucher**

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | Are you using the correct form? This form is for a taxpayer who wants to make a payment for their gross receipts tax return. |
| <input type="checkbox"/> | Did you indicate the correct filing period for which you are making the payment?   |
| <input type="checkbox"/> | Are name(s) and address complete, correct, and legible?  |
| <input type="checkbox"/> | Is the New Mexico Business Tax Identification Number (NMBTIN)?   |
| <input type="checkbox"/> | Are the Social Security Number (SSN), and Federal Employer Identification Number (FEIN) legible?                             |
| <input type="checkbox"/> | Did you write the NMBTIN on your, GRT-PV and correct filing period on your check or money order?                             |
| <input type="checkbox"/> | Is your check or money order signed and <b>is your payment in the envelope</b> with the voucher?                             |
| <input type="checkbox"/> | Did you mail your GRT-PV and payment to the address below?   |

**MAIL GRT-PV and payment to:**  
**New Mexico Taxation and Revenue Department**  
**PO Box 25128**  
**Santa Fe, NM 87504-5128**

Please **cut on the dotted line** to detach the voucher and then submit it **with your payment** to the Department.  
 (CUT ON THE DOTTED LINE)

**GRT-PV Gross Receipts Tax Payment Voucher**

**Filing Period End Date:** \_\_\_\_\_  
 mm/dd/ccyy

|               |     |                  |
|---------------|-----|------------------|
| BUSINESS NAME |     |                  |
| NMBTIN        | SSN | FEIN             |
| ADDRESS       |     | CITY, STATE, ZIP |

**Filing Frequency:**    Monthly    Quarterly    Semiannually    Other: \_\_\_\_\_

*Make your check or money order payable to:*  
**New Mexico Taxation and Revenue Department**

**AMOUNT ENCLOSED**

|  |  |   |  |  |   |  |  |   |  |
|--|--|---|--|--|---|--|--|---|--|
|  |  | , |  |  | , |  |  | . |  |
|--|--|---|--|--|---|--|--|---|--|

*Using your own envelope,*  
*mail payment and voucher to:*  
**New Mexico Taxation and Revenue Department**  
**P.O. Box 25128, Santa Fe, NM 87504-5128**





# GRT-PV Gross Receipts Tax Payment Voucher

Filing Period End Date: \_\_\_\_\_  
mm/dd/ccyy

|               |     |                  |
|---------------|-----|------------------|
| BUSINESS NAME |     |                  |
| NMBTIN        | SSN | FEIN             |
| ADDRESS       |     | CITY, STATE, ZIP |

Filing Frequency:  Monthly  Quarterly  Semiannually  Other: \_\_\_\_\_

Make your check or money order payable to:  
New Mexico Taxation and Revenue Department

AMOUNT ENCLOSED 

|  |  |   |  |  |   |  |  |   |
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Using your own envelope,  
mail payment and voucher to:  
New Mexico Taxation and Revenue Department  
P.O. Box 25128, Santa Fe, NM 87504-5128

# GRT-PV Gross Receipts Tax Payment Voucher

Filing Period End Date: \_\_\_\_\_  
mm/dd/ccyy

|               |     |                  |
|---------------|-----|------------------|
| BUSINESS NAME |     |                  |
| NMBTIN        | SSN | FEIN             |
| ADDRESS       |     | CITY, STATE, ZIP |

Filing Frequency:  Monthly  Quarterly  Semiannually  Other: \_\_\_\_\_

Make your check or money order payable to:  
New Mexico Taxation and Revenue Department

AMOUNT ENCLOSED 

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







New Mexico Taxation and Revenue Department  
**BUSINESS TAX REGISTRATION**  
Application and Update Form

|                                   |                    |
|-----------------------------------|--------------------|
| NMBTIN: 0____ - _____ - 00- _____ | Date Issued: _____ |
|-----------------------------------|--------------------|

**Section I: Complete all applicable fields, see instructions on page 4 and 5**  
Please print legibly or type the information on this application.

|  |  |
|--|--|
| 1. BUSINESS NAME                           | 2. Please Check One:<br><input type="checkbox"/> New Registration <input type="checkbox"/> Registration Update |
| 3. DBA                                     | 4. FEIN, SSN, or ITIN  |
| 5. Telephone Number- Business<br>(       ) | 6. Cell, Fax, Or Other Phone Number<br>(       )   |
| 7. Business E-mail Address                 | 7a. Alternate E-mail Address   |

8. Type Of Ownership: (check one)

Corporation             Estate                       General Partnership     Government             Indian Tribe  
 Individual                 Limited Partnership     Limited Liability Company (LLC)  
 Non-Profit Organization Exempt 501 (c) \_\_\_\_\_  S Corporation             Trust

|  |  |
|--|--|
| 9. Mailing Address _____<br>City _____<br>State _____ Zip Code _____<br>County _____ | 10. Physical Address _____<br>City _____<br>State _____ Zip Code _____<br>County _____ |
|--|--|

11. Change the business registration status for: (Check All That Apply)

Compensating Tax             Corporate Income and Franchise Tax     Governmental Gross Receipts Tax  
 Gross Receipts Tax             Interstate Telecommunication Gross Receipts Tax  
 Leased Vehicle Gross Receipts Tax and Surcharge                       Non-wage Withholding Tax  
 Wage Withholding Tax     Weight Distance Tax                       Workers' Compensation Fee

Please send me the **Gross Receipts Tax, GRT Filer's Kit** to the mailing address provided on # 9.  
**Note:** Any other form/instructions are available online or by request only, please see instruction for details.

12a. Date business activity started or is anticipated to start in New Mexico:  
Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

b. Change the business status to: (Check One)  
 Active             Closed            Effective Date (MM/DD/CCYY): \_\_\_\_\_

13. Select Business Tax Filing Status:

Monthly     Quarterly     Seasonal\*     Semiannual     Special Event\*     Temporary\*     Casual

\*If Seasonal/Special Event/Temporary, indicate month(s) in which you will file (MM/DD/CCYY):  
\_\_\_\_\_

14. Please answer all question:

a. Will the business have 3 or more employees in New Mexico?                       Yes             No

b. Is the business a construction contractor?     Yes             No

c. Will the business be required to obtain Workers' Compensation Insurance within 12 months?     Yes             No

Effective Start Date (MM/DD/CCYY): \_\_\_\_\_

New Mexico Taxation and Revenue Department  
**BUSINESS TAX REGISTRATION**  
Application and Update Form

15. List Owners, Partners, Corporate Officers, Association Members, Shareholders, Managers, Officers, General Partners, and Proprietors.(Attach separate sheet(s) if necessary)

|                                      |               |
|--------------------------------------|---------------|
| First Name                           | Last Name     |
| Social Security Number (SSN or ITIN) | Title         |
| Mailing Address (Number and Street)  | Phone Number  |
| City, State, and Zip Code            | Email Address |

|                                      |               |
|--------------------------------------|---------------|
| First Name                           | Last Name     |
| Social Security Number (SSN or ITIN) | Title         |
| Mailing Address (Number and Street)  | Phone Number  |
| City, State, and Zip Code            | Email Address |

|                                      |               |
|--------------------------------------|---------------|
| First Name                           | Last Name     |
| Social Security Number (SSN or ITIN) | Title         |
| Mailing Address (Number and Street)  | Phone Number  |
| City, State, and Zip Code            | Email Address |

|                                      |               |
|--------------------------------------|---------------|
| First Name                           | Last Name     |
| Social Security Number (SSN or ITIN) | Title         |
| Mailing Address (Number and Street)  | Phone Number  |
| City, State, and Zip Code            | Email Address |

New Mexico Taxation and Revenue Department  
**BUSINESS TAX REGISTRATION**  
Application and Update Form

|  |  |
|--|--|
| <p>16. Method of accounting</p> <p><input type="checkbox"/> Cash</p> <p><input type="checkbox"/> Accrual</p> | <p>17. Please check all that apply:</p> <p>a. Does the business have a physical presence in New Mexico? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>b. Is the business a marketplace provider? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>c. Is the business a marketplace seller? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> |
|--|--|

18. Give a brief description of nature of business:

---

19. I declare that the information reported on this form and any attached supplement(s) are true and correct:

---

|            |           |       |      |
|------------|-----------|-------|------|
| Print Name | Signature | Title | Date |
|------------|-----------|-------|------|

**Section II: Complete this section if you answered question 13 as a monthly, quarterly, or semi-annual filer.**

|  |   |   |
|--|---|---|
| <p>20. Liquor License Type/Number</p> <p>_____</p> <p><input type="checkbox"/> Add   <input type="checkbox"/> Delete   <input type="checkbox"/> Change</p> | <p>21. Secretary of State Business ID Number</p> <p>_____</p> <p><input type="checkbox"/> Add   <input type="checkbox"/> Delete   <input type="checkbox"/> Change</p> | <p>22. Contractor's License Number</p> <p>_____</p> <p><input type="checkbox"/> Add   <input type="checkbox"/> Delete   <input type="checkbox"/> Change</p> |
|--|---|---|

|  |  |  |                              |                          |
|--|--|--|------------------------------|--------------------------|
| <b>Special Tax Programs:</b>   |  |  | Yes                          | No                       |
| 23. Will business sell Gasoline? Note: Bond may be required.                           |  |  | 23. <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, is business:   |  |  |                              |                          |
| <input type="checkbox"/> Distributor   | <input type="checkbox"/> Indian Tribal | <input type="checkbox"/> Rack Operator   |                              |                          |
| <input type="checkbox"/> Retailer  | <input type="checkbox"/> Wholesaler    |  |                              |                          |
| 24. Will business sell Special Fuels? Note: Bond may be required.                      |  |  | 24. <input type="checkbox"/> | <input type="checkbox"/> |
| 25. If yes, is business:   |  |  |                              |                          |
| <input type="checkbox"/> Supplier  | <input type="checkbox"/> Wholesaler    | <input type="checkbox"/> Rack Operator   |                              |                          |
| <input type="checkbox"/> Retailer  |  |  |                              |                          |
| 25. Will business sell Cigarettes?   |  |  | 25. <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, is business:   |  |  |                              |                          |
| <input type="checkbox"/> Distributor   | <input type="checkbox"/> Manufacturer  | <input type="checkbox"/> Retailer        |                              |                          |
| <input type="checkbox"/> Wholesaler  |  |  |                              |                          |
| 26. Will business sell Tobacco Products?   |  |  | 26. <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, is business:   |  |  |                              |                          |
| <input type="checkbox"/> Distributor   | <input type="checkbox"/> Manufacturer  | <input type="checkbox"/> Retailer        |                              |                          |
| <input type="checkbox"/> Wholesaler  |  |  |                              |                          |
| 27. Will business be a Water Producer?   |  |  | 27. <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, Type of Water System: _____  |  |  |                              |                          |
| 28. Will business be involved in Gaming Activities?                                    |  |  | 28. <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, is business:   |  |  |                              |                          |
| <input type="checkbox"/> Bingo and Raffle  | <input type="checkbox"/> Distributor   | <input type="checkbox"/> Gaming Operator |                              |                          |
| <input type="checkbox"/> Manufacturer  |  |  |                              |                          |
| 29. Will business sell Liquor?   |  |  | 29. <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, if business:   |  |  |                              |                          |
| <input type="checkbox"/> Direct Shipper  | <input type="checkbox"/> Manufacturer  | <input type="checkbox"/> Retailer        |                              |                          |
| <input type="checkbox"/> Wholesaler  |  |  |                              |                          |
| 30. Will business sell Prepaid Wireless Communication, Landline, or Wireless Services? |  |  | 30. <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, E-911 registration is required.  |  |  |                              |                          |
| <b>Natural Resources:</b>  |  |  |                              |                          |
| 31. Will business engage in Severing Natural Resources?                                |  |  | 31. <input type="checkbox"/> | <input type="checkbox"/> |
| 32. Will business engage in Processing Natural Resources?                              |  |  | 32. <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Oil and Gas:</b>  |  |  |                              |                          |
| 33. Will business be a Natural Gas Processor?  |  |  | 33. <input type="checkbox"/> | <input type="checkbox"/> |
| 34. Will business be an Oil and Gas Taxes Filer?                                       |  |  | 34. <input type="checkbox"/> | <input type="checkbox"/> |
| 35. Will business be a Master Operator (Equipment tax)?                                |  |  | 35. <input type="checkbox"/> | <input type="checkbox"/> |

New Mexico Taxation and Revenue Department  
**BUSINESS TAX REGISTRATION**  
Application and Update Form

| <p>36. If applicable, provide former owner's:<br/>NMBTIN:</p> <p>_____</p> <p>Business Name:</p> <p>_____</p>   | <p>37. Are you operating any other business(es) in New Mexico?</p> <p><input type="checkbox"/> Yes<br/><input type="checkbox"/> No</p> <p>If yes, provide:<br/>NMBTIN.</p> <p>_____</p> <p>Business Name:</p> <p>_____</p> | <p>38. Primary type of business in NM<br/>(Check all that apply)</p> <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 5%;">Add</th> <th style="text-align: left; width: 5%;">Delete</th> <th></th> </tr> </thead> <tbody> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Accommodation, Food Services, and Drinking Places</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Administrative and Support Services</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Agriculture, Forestry, Fishing and Hunting</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Arts, Entertainment and Recreation Management</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Construction</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Educational Services</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Extraction of Natural Resources</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Finance and Insurance</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Health Care and Social Assistance</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Information</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Manufacturing</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Oil and Gas Extraction and Processing</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Professional, Scientific and Technical Services</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Real Estate and Leasing of Real Property</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Rental and Leasing of Tangible Personal Property</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Retail Trade</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Transportation and Warehousing</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Utilities</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Wholesale Trade</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Other Services</td></tr> </tbody> </table> | Add                               | Delete  |  | <input type="checkbox"/>          | <input type="checkbox"/>         | Accommodation, Food Services, and Drinking Places | <input type="checkbox"/> | <input type="checkbox"/> | Administrative and Support Services | <input type="checkbox"/> | <input type="checkbox"/> | Agriculture, Forestry, Fishing and Hunting | <input type="checkbox"/> | <input type="checkbox"/> | Arts, Entertainment and Recreation Management | <input type="checkbox"/> | <input type="checkbox"/> | Construction | <input type="checkbox"/> | <input type="checkbox"/> | Educational Services | <input type="checkbox"/> | <input type="checkbox"/> | Extraction of Natural Resources | <input type="checkbox"/> | <input type="checkbox"/> | Finance and Insurance | <input type="checkbox"/> | <input type="checkbox"/> | Health Care and Social Assistance | <input type="checkbox"/> | <input type="checkbox"/> | Information | <input type="checkbox"/> | <input type="checkbox"/> | Manufacturing | <input type="checkbox"/> | <input type="checkbox"/> | Oil and Gas Extraction and Processing | <input type="checkbox"/> | <input type="checkbox"/> | Professional, Scientific and Technical Services | <input type="checkbox"/> | <input type="checkbox"/> | Real Estate and Leasing of Real Property | <input type="checkbox"/> | <input type="checkbox"/> | Rental and Leasing of Tangible Personal Property | <input type="checkbox"/> | <input type="checkbox"/> | Retail Trade | <input type="checkbox"/> | <input type="checkbox"/> | Transportation and Warehousing | <input type="checkbox"/> | <input type="checkbox"/> | Utilities | <input type="checkbox"/> | <input type="checkbox"/> | Wholesale Trade | <input type="checkbox"/> | <input type="checkbox"/> | Other Services |
|---|--|--|-----------------------------------|---|--|-----------------------------------|----------------------------------|---|--------------------------|--------------------------|-------------------------------------|--------------------------|--------------------------|--|--------------------------|--------------------------|---|--------------------------|--------------------------|--------------|--------------------------|--------------------------|----------------------|--------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|-----------------------|--------------------------|--------------------------|-----------------------------------|--------------------------|--------------------------|-------------|--------------------------|--------------------------|---------------|--------------------------|--------------------------|---------------------------------------|--------------------------|--------------------------|---|--------------------------|--------------------------|--|--------------------------|--------------------------|--|--------------------------|--------------------------|--------------|--------------------------|--------------------------|--------------------------------|--------------------------|--------------------------|-----------|--------------------------|--------------------------|-----------------|--------------------------|--------------------------|----------------|
| Add   | Delete   |  |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <input type="checkbox"/>  | <input type="checkbox"/>   | Accommodation, Food Services, and Drinking Places  |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <input type="checkbox"/>  | <input type="checkbox"/>   | Administrative and Support Services  |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <input type="checkbox"/>  | <input type="checkbox"/>   | Agriculture, Forestry, Fishing and Hunting   |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <input type="checkbox"/>  | <input type="checkbox"/>   | Arts, Entertainment and Recreation Management  |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <input type="checkbox"/>  | <input type="checkbox"/>   | Construction   |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <input type="checkbox"/>  | <input type="checkbox"/>   | Educational Services   |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <input type="checkbox"/>  | <input type="checkbox"/>   | Extraction of Natural Resources  |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <input type="checkbox"/>  | <input type="checkbox"/>   | Finance and Insurance  |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <input type="checkbox"/>  | <input type="checkbox"/>   | Health Care and Social Assistance  |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <input type="checkbox"/>  | <input type="checkbox"/>   | Information  |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <input type="checkbox"/>  | <input type="checkbox"/>   | Manufacturing  |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <input type="checkbox"/>  | <input type="checkbox"/>   | Oil and Gas Extraction and Processing  |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <input type="checkbox"/>  | <input type="checkbox"/>   | Professional, Scientific and Technical Services  |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <input type="checkbox"/>  | <input type="checkbox"/>   | Real Estate and Leasing of Real Property   |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <input type="checkbox"/>  | <input type="checkbox"/>   | Rental and Leasing of Tangible Personal Property   |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <input type="checkbox"/>  | <input type="checkbox"/>   | Retail Trade   |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <input type="checkbox"/>  | <input type="checkbox"/>   | Transportation and Warehousing   |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <input type="checkbox"/>  | <input type="checkbox"/>   | Utilities  |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <input type="checkbox"/>  | <input type="checkbox"/>   | Wholesale Trade  |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <input type="checkbox"/>  | <input type="checkbox"/>   | Other Services   |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <p>39. Is the business a Government Entity? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p>40. Is the business a Government Hospital? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p>41. Is the business a Non-Profit Hospital? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p>42. Is the business a Retail Food Store? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p>   |  |  |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <p>43. Is the business a Health Care Practitioner who will deduct receipts under Section 7-9-93 NMSA 1978? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p>If yes, please briefly explain the type of health care services provided.</p> <p>_____</p> <p>_____</p> <p>Effective date (MM/DD/CCYY): _____</p> <p>Explain where the payments that will be deducted are coming from:</p> <p>_____</p> <p>_____</p>  |  |  |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <p>44. Health Care Quality Surcharge: <i>See instructions</i></p> <p>Is this business a health care facility? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p>If yes, provide:<br/>New Mexico Department of Health License Number</p> <p>_____</p> <p>List the following:</p> <p>DBA: _____</p> <p>Administrator Name: _____</p> <p>Administrator Phone Number: _____</p> <p>Administrator Email Address: _____</p>  |  |  |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <p>45. Insurance Premium Tax:</p> <p>Is this business licensed through the Office of the Superintendent of Insurance? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, provide:<br/>National Association of Insurance Commissions (NAIC) Number:</p> <p>_____</p> <p>Check all that apply:</p> <table style="width:100%;"> <tr> <td><input type="checkbox"/> Bail Bonds</td> <td><input type="checkbox"/> Casualty</td> <td><input type="checkbox"/> Risk Retention Group (RRG)</td> </tr> <tr> <td><input type="checkbox"/> Life and Health</td> <td><input type="checkbox"/> Property</td> <td><input type="checkbox"/> Vehicle</td> </tr> </table> <p>Surplus Lines? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p>If yes, provide National Producer Number (NPN)</p> <p>_____</p> <p>Check all that apply: <input type="checkbox"/> Agency <input type="checkbox"/> Agent <input type="checkbox"/> Broker</p> |  | <input type="checkbox"/> Bail Bonds  | <input type="checkbox"/> Casualty | <input type="checkbox"/> Risk Retention Group (RRG) | <input type="checkbox"/> Life and Health | <input type="checkbox"/> Property | <input type="checkbox"/> Vehicle |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <input type="checkbox"/> Bail Bonds   | <input type="checkbox"/> Casualty  | <input type="checkbox"/> Risk Retention Group (RRG)  |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |
| <input type="checkbox"/> Life and Health  | <input type="checkbox"/> Property  | <input type="checkbox"/> Vehicle   |                                   |   |  |                                   |                                  |   |                          |                          |                                     |                          |                          |  |                          |                          |   |                          |                          |              |                          |                          |                      |                          |                          |                                 |                          |                          |                       |                          |                          |                                   |                          |                          |             |                          |                          |               |                          |                          |                                       |                          |                          |   |                          |                          |  |                          |                          |  |                          |                          |              |                          |                          |                                |                          |                          |           |                          |                          |                 |                          |                          |                |



New Mexico Taxation and Revenue Department  
**BUSINESS TAX REGISTRATION**  
Instructions

### Who is required to submit ACD-31015

This Business Tax Registration Application & Update Form is for the following tax programs: Cigarette, Compensating, E911 Service, Gaming Taxes, Gasoline, Gross Receipts, Special Fuels, Tobacco Products, Withholding, Workers Compensation Fee, Master of Operations, Natural Gas, Resources, Severance, Special Fuels, Tobacco Products, Telecommunications Relay Service, and Water Producer. Registration is required by New Mexico Statute, Section 7-1-12 NMSA 1978. Supplemental information and general instructions on reporting will be provided to you.

Should you need assistance completing this application, please contact the Department:

Phone: 1-866-285-2996

E-mail: [Business.Reg@state.nm.us](mailto:Business.Reg@state.nm.us)

Once the completed forms and attachments have been reviewed and processed a registration certificate will be mailed to the address provided.

### New Applications

Please complete the form in full. All attachments must contain the business name. Mark questions which do not apply with n/a (not applicable).

Provide completed pages 1 through 3 to the:

NM Taxation and Revenue Department,  
Attn: Compliance Registration Unit,  
PO Box 8485, Albuquerque, NM 87198 .

### Apply for a Business Tax ID Online

You can apply for a New Mexico Business Tax Identification Number (NMBTIN) online using the Department's website, Taxpayer Access Point (TAP) <https://tap.state.nm.us>. From the TAP homepage, under **Businesses** select Apply for a New Mexico Business Tax ID. Follow the steps to complete the business registration.

### Updating Business Registration

If this is an update to an existing registration, answer questions 1 through 4 and then any additional fields where changes are being made.

### Forms and Instructions

The Department provides all forms and instructions on the **Forms & Publications** page for all tax programs, <https://www.tax.newmexico.gov/forms-publications/>.

If you wish to receive the semi-annual Gross Receipts Tax forms and instructions, *GRT Filer's Kit*, please check the box on 11 of the Business Tax Registration. If you need forms mailed to you, please call the Department's call center at: 1-866-285-2996.

### Line Instructions

#### Section I

1. Enter business name of the entity. If business name is an individual's name, enter first name, middle initial, and last name.
2. Please mark the appropriate box indicating if this is a new registration or an update to an existing registration. **Note:** If updating existing registration provide the NMB-TIN and Date Issued at the top of page 1 in the space provided.
3. If entity operates under a different name than the business name, list the name the business is "doing business as" (DBA).
4. Enter Federal ID Number (FEIN), Social Security Number (SSN), or Individual Taxpayer Identification Number (ITIN).
5. Enter the business telephone number.
6. Enter a cell phone contact number for the business.
7. Enter business e-mail address.
8. Check the type of ownership for the business you are registering (choose only one). If the entity type has changed, the ID must be closed and a new registration must be completed for the new entity type. If non-profit, please include letter of determination from the IRS.
9. Enter the address at which the business will receive mail from the Department (registration certificate, etc.).
10. Specify the physical location address of the business. (Not a PO Box). If you have multiple locations, please attach an additional sheet.
11. Specify the tax program(s) you wish to change the business registration status for 12a and 12b. Each of these tax programs have Forms and Instructions please see the instructions for more detailed information.
  - a) Compensating Tax- is an excise tax imposed on persons using property or services in New Mexico as derived in Section 7-9-7 NMSA.
  - b) Corporate Income and Franchise Tax- is imposed on every corporation and unitary group of corporations with income from activities of sources in New Mexico with a Federal filing requirement.
  - c) Gross Receipts Tax- is imposed on persons engaged in business in New Mexico for the privilege of doing business in New Mexico.
  - d) Governmental Gross Receipts Tax- is imposed on the receipts of New Mexico state and local government agencies, institutions, instrumentality or political subdivision for the privilege of engaging in certain activities.
  - e) Interstate Telecommunications Gross Receipts Tax- is imposed on persons engaged in business in New Mexico for the privilege of doing business of providing interstate telecommunication service in New Mexico.
  - f) Leased Vehicle Gross Receipts Tax and Surcharge- is imposed in addition to gross receipts tax on the receipts of a lessor of automobiles.

New Mexico Taxation and Revenue Department  
**BUSINESS TAX REGISTRATION**  
Instructions

- g) Non-wage Withholding Tax- is imposed on individuals who withhold New Mexico withholding tax from payments for pension and annuities, gambling winnings, or some other purpose that does not include wages paid to employees.
- h) Wage Withholding Tax- is imposed on employers who withhold New Mexico tax from their employees.
- i) Weight Distance Tax- is imposed on registrants, owners, and operators of most motor vehicles having a declared gross weight or gross vehicle weight over 26,000 pounds and using highways in New Mexico.
- j) Workers' Compensation Fee- is imposed on every employer who is covered by the Workers' Compensation Act, whether by requirement or election.
12. a) Enter the date you initially derived receipts from performing services, selling property in New Mexico or leasing property employed in New Mexico; or the date you anticipate deriving such receipts; or the period in which the taxable event occurs. Enter month, day and year.
- b) Enter the date business will close if you check TEMPORARY or SPECIAL EVENT on filing status in box 13. If closing a business, request a Letter of Good Standing or a Certificate of No Tax Due.
13. Filing status: Please select the appropriate filing status for reporting, submitting and paying the business's combined gross receipts, compensating and withholding taxes.
- a) Monthly - due by the 25th of the following month if combined taxes due average more than \$200 per month, or if you wish to file monthly regardless of the amount due.
- b) Quarterly – due by the 25th of the month following the end of the quarter if combined taxes due for the quarter are less than \$600 or an average of less than \$200 per month in the quarter. Quarters are January - March; April - June; July - September; October - December.
- c) Semiannually – due by the 25th of the month following the end of the 6-month period if combined taxes due are less than \$1,200 for the semiannual period or an average less than \$200 per month for the 6-month period. Semiannual periods are January - June; July – December.
- d) Seasonal – indicate month(s) for which you will be filing. The month in which the business files must be a period in which the registration is active.
- e) Temporary – enter close date on # 12b. The month in which the business files must be a period in which the registration is active.
- f) Special event – enter close date on # 12b. The month in which the business files must be a period in which the registration is active.
- g) Casual- due by the 25th of the following month if relevant business activity has occurred and the taxpayer has an obligation to report it to TRD. **Note:** Filing status is for non-profits and Compensating Tax only.
14. a) Indicate whether or not you will have 3 or more employees in New Mexico.
- b) Indicate whether the business is a construction contractor.
- c) Indicate whether or not you will be required to pay the Workers' Compensation fee to New Mexico. Every employer who is covered by the Workers' Compensation Act, whether by requirement or election must file and pay the assessment fee and file form RPD-41054 Workers' Compensation Fee Form (WC-1). For more information contact the Workers' Compensation Administration at (505) 841-6000 or <https://workerscomp.nm.gov>.
15. Required: Enter the Social Security Number (SSN) or Individual Tax Identification Number (ITIN) for individuals; Name and Title, Address, Phone #, and E-mail address for all Owners, Partners, Corporate Officers, Association Members, Shareholders, Managers, Officers, General Partners, and Proprietors. This information is required. Attached additional pages if necessary.
16. Check the method of accounting used by the business.
- a) Cash - report all cash and other consideration received but exclude any sales on account (charge sales) until payment is received.
- b) Accrual - report all sales transactions, including cash sales and sales on account (charge sales) but exclude cash received on payment of accounts receivable.
17. a) Indicate if the business has physical presence in New Mexico.
- b) Indicate if the business is a marketplace provider, meaning a person who facilitates the sale, lease or license of tangible personal property or services or license for use of real property on a marketplace seller's behalf, or on the marketplace provider's own behalf by listing or advertising the sale, or collecting payment from the customer and transmitting payment to the seller.
- c) Indicate if the business is a marketplace seller, meaning a person who sells, leases or licenses tangible personal property or services or licenses the use of real property through a marketplace provider.
18. Briefly describe the nature of the type(s) of business in which you will be engaging.
19. The application should be signed by an Owner, Partner, Corporate Officer, Association Member, Shareholder, or Authorized Representative.

**Section II:**

**Complete this section if you answered question 13 as a monthly, quarterly, or semi-annual filer.**

20. If applicable, provide your Liquor License Type and Number assigned by the Alcohol and Gaming Division
21. If applicable, provide your Secretary of State Business ID Number. They may be contacted at [www.sos.state](http://www.sos.state).

New Mexico Taxation and Revenue Department  
**BUSINESS TAX REGISTRATION**  
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[nm.us](http://nm.us) or by phone at 1-800-477-3632.

22. If applicable, provide your Contractor's License Number assigned by the Construction Industries Division.
- 23-30. The programs listed in this section are considered Special Tax Programs. Many of these programs are required to file monthly. Please contact the Special Tax Programs Unit at (505) 827-0764 with any questions.
- 31-32. Answer the questions regarding Natural Resources, if applicable.
- 33-35. Answer the questions regarding Oil and Gas, if applicable.
36. If this is not a new business, enter the former owner's New Mexico Taxation and Revenue Department New Mexico Tax Identification Number (NMBTIN) and business name. You may want to complete a form ACD-31096 Tax Clearance Request.
37. Specify whether you are operating or have operated any other businesses in New Mexico. If so, enter NMBTIN number and business name.
38. Select the primary type(s) of business in which you will engage. You may select more than one if necessary.
- 39-42. Please indicate if the business is one of these specific types, which use special reporting codes.
43. Answer the questions regarding activities as health care practitioner, if applicable.
44. If you are unsure if you are subject to the Healthcare Quality Surcharge please contact our Special Tax Programs Unit at (505) 827-0764.
45. Answer the questions regarding Insurance Premium Tax, if applicable.

**Form Submission**

You can apply for and update your Business Registration online using TAP, <https://tap.state.nm.us>.

You can also mail or email your application to the Department: **Important:** Please return completed pages 1, 2, and 3 of the ACD-31015, Business Tax Registration Application & Update form.

Mail: NM Taxation and Revenue Department  
Attn: Compliance Registration Unit  
PO Box 8485  
Albuquerque, NM 87198

E-mail: [Business.Reg@state.nm.us](mailto:Business.Reg@state.nm.us)





**Section III: Request for Direct Deposit**

If you are requesting a refund of tax, fees, or surcharges paid to the New Mexico Taxation and Revenue Department for any of the programs listed in the instructions (see table T1. Program Type) and would like your refund deposited directly into your bank account located at a financial institution inside the territorial jurisdiction of the United States (U.S.), complete the information. If the information below is incomplete or incorrect, the Department mails the refund to the address on file.

|   |   |  |
|---|---|--|
| 1. Routing number:  | <input style="width: 100%;" type="text"/> | <b>Required:</b> Will this refund go to or through an account located outside the territorial jurisdiction of the U.S.? If yes, you may not use this refund delivery option. |
| 2. Account number:  | <input style="width: 100%;" type="text"/> |  |
| 3. Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | 4. <b>Required:</b>                       | <input type="checkbox"/> Yes <input type="checkbox"/> No   |

**FOR DEPARTMENT USE ONLY**

I analyzed the records of the Taxation and Revenue Department on \_\_\_\_\_, 20\_\_\_\_ and verified the amount of tax overpayment. I hereby certify that a tax refund is due as claimed according to Section 7-1-26 NMSA 1978. The amount of overpayment is for the following taxes:

| Tax, Fee, or Surcharge Program | Amount |
|--------------------------------|--------|
| 1.                             | \$     |
| 2.                             | \$     |
| 3.                             | \$     |
| Total Interest to Refund       | \$     |
| Total Amount to Refund         | \$     |

| Claim Details  |
|----------------|
| Claim Number   |
| Serial Number  |
| Warrant Number |

Analysis of reason for overpayment: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Valid overpayment:     YES     NO     Need additional information    Credit amount \$ \_\_\_\_\_  
 Amended returns on file:     YES     NO     N / A    Credit key \_\_\_\_\_  
 Date requested \_\_\_\_\_

|   |      |
|---|------|
| Documents supporting this refund are on file: |      |
| I recommend refund:                           |      |
| Initiated by                                  |      |
| Section Supervisor                            | Date |
| Bureau Chief                                  | Date |

|                                    |
|------------------------------------|
| GENERAL APPROVAL                   |
| _____<br>Secretary or Delegate     |
| IF REQUIRED                        |
| _____<br>Attorney General's Office |

## APPLICATION FOR REFUND

### Instructions

#### Who is required to submit RPD-41071

Use this form to apply for a refund of most tax, fees, or surcharges paid to the New Mexico Taxation and Revenue Department. Unless your claim is an exception (described next), you are required to complete this form and provide all required supporting documentation. See table T1. *Program Type* on page 4 for the tax program types that are required to use the RPD-41071, *Application For Refund* in order to request a refund.

Should you need assistance completing this application, please contact the Department:

Phone: 1-866-809-2335

#### Exceptions for Filing This Form

If your refund claim is the result of overstating the tax due on a previously filed income tax or an oil and gas tax return (oil and gas does not include motor fuel tax/fee) and you are filing an amended return, you do not need to complete and attach this application for a tax refund. A complete amended return is sufficient to support a valid claim for tax refund.

#### Exceptions to Filing RPD-41071

The following tax, fee, or surcharge programs require you to file a special form instead of this RPD-41071, *Application for Refund*, to claim a refund for their program:

- Oil and gas taxes other than the oil and gas proceeds withholding tax, use RPD-41136, *Application for Tax Refund - Oil and Gas*.
- Withholding tax on the net income of a pass-through entity (PTE) reported on PTE New Mexico Information Return for Pass-Through Entities, use RPD-41373, *Application for Refund of Tax Withheld From Pass-Through Entities*.
- Overpayment of tax withheld on RPD-41367, *Pass-Through Entity Withholding Detail (PTW-D) Report*, use RPD-41373, *Application for Refund of Tax Withheld From Pass-Through Entities*.
- Vehicle-related or driver-related taxes or fees, use MVD-10208, *Request for Refund*.
- Tobacco Products Tax, use RPD-41318, *Application for Tobacco Products Tax Refund*.
- Spoiled or damaged cigarette stamp, use RPD-41211, *Application for Refund of Cigarette Tax*.

#### 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.

**NOTE:** To claim a refund of an overpayment due to an offset or

a return adjustment by the Department, please attach a copy of the Offset Notice or Return Adjustment Notice.

#### When to Attach an Amended Return

If your refund is the result of overstating the tax, fees, or surcharges due on a previously filed return, you are required to attach a complete amended return for each affected period which should include all supporting forms, schedules, and backup as requested by the instructions.

**NOTE:** Only one *Application for Refund* is required per refund claim regardless of the number of amended filing periods.

**IMPORTANT:** If you are mandated to electronically file, this requirement extends to electronic filing of amended returns.

#### Interest on Overpayment

The Department requires a complete and approved refund claim before calculating interest on an overpayment. The Department does not pay interest on refunds for the following tax credits: Investment, Laboratory partnership with small business, Technology jobs and research and development, Film production, Affordable housing, Rural job, or High-wage jobs.

#### Requirements for Requesting Tax Refunds

The documents to attach when you request a tax refund depend on the reason for your refund claim. To claim a refund of gross receipts tax paid because you did not claim:

- An allowable deduction, attach a copy of either of the following, if applicable:
  - ♦ The nontaxable transaction certificate (NTTC) the buyer executed so the Department can verify the buyer executed it properly and timely
  - ♦ Any other documentation necessary to support the deduction (for example, a farmer or rancher statement)
- An exemption, attach documentation necessary to support the exemption (for example, invoices or contracts)

See FYI-105, *Gross Receipts & Compensating Taxes - An Overview* for more information on deductions, exemptions, and credits along with required documentation to support a refund claim:

#### Benefits of Filing Electronically

The Department encourages you to file electronically whenever possible. You can file electronically on the Departments Taxpayer Access Point (TAP). 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 submit a document, all you need is the Letter ID provided on the letter you received from the Department.
- 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

# APPLICATION FOR REFUND

## Instructions

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.
- Register for an account or if you already have an account, log in to file electronically at: <https://tap.state.nm.us>.

### Line Instruction:

#### Section I:

- 1. Business/Taxpayer Name.** Enter business name of the entity. If business name is an individual's name, enter first name, middle initial, and last name.
- 2. Taxpayer ID (NMBTIN, FEIN, SSN, or ITIN).** Enter in the tax taxpayer identification number, this would be your New Mexico Business Tax Identification Number (NMBTIN), which was previously referred to as your CRS number, your Federal Employer Identification Number (FEIN), Social Security Number (SSN), or you Individual Taxpayer Identification Number (ITIN).
- 3. Mailing Address.** Enter the business mailing address. Include State, City, and Zip Code on line below Mailing Address.
- 4. Contact Name.** Enter a contact name, please provide first name and last name.
- 5. Email Address.** Enter in an email address for the contact person.
- 6. Phone Number.** Enter in the phone number, please include area code and extension if applicable.

#### Section II:

- 1. Overpayment Amount.** Enter the overpayment amount being claimed on the RPD-41071, *Application for Refund*.
- 2. Tax Program Type.** Enter in the tax *Program Type*, the program type can be located in table T1. Program Type.
- 3. Filing Period(s).** Provide the filing period(s) for the overpayment/refund claim. Provide the filing period date range, MM/DD/CCYY-MM/DD/CCYY. See examples below:  
**Example 1:** If you are requesting a refund for an income tax program provide the tax year of the return for which you filed. If you filed a 2019 Corporate Income Tax return and are requesting a refund, enter filing period as 2019.  
**Example 2:** If you are requesting a refund for a business tax program please provide the filing period(s) in which the overpayment occurred. If you filed a Gross Receipts Tax return and over reported your tax liability for filing periods January 1, 2019 to January 31, 2019 and March 1, 2019 to March 31, 2019, enter filing period as 01/01/2019-01/31/2019, 03/01/2019-03/30/2019.  
**Example 3:** If there are multiple filing period impacted by the Application for Refund, be sure to list all periods you are requesting the refund for. If you filed a monthly Gross Receipts Tax return for several filing periods but were reporting under the incorrect rate for January through May and you filed amended returns resulting in an overpayment in all periods, enter filing period as 01/01/2019-05/31/2019.

| T1. Program Type |  |
|------------------|--|
| Acronym          | Tax Program                                      |
| AFD              | Alternative Fuel Excise Tax                      |
| BRT              | Bingo and Raffle Tax                             |
| CFT              | Combined Fuel Tax                                |
| CIT              | Corporate Income and Franchise Tax               |
| CMP              | Compensating Tax                                 |
| E911             | Enhanced 911 Services Surcharge                  |
| FID              | Fiduciary Income Tax                             |
| GMD              | Gaming Manufacturers and Distributors Tax        |
| GMO              | Gaming Operator Tax                              |
| GGR              | Governmental Gross Receipts Tax                  |
| GRT              | Gross Receipts Tax                               |
| HCQ              | Health Care Quality Surcharge                    |
| ITG              | Interstate Telecommunications Gross Receipts Tax |
| LVT              | Leased Vehicle Gross Receipts Tax and Surcharge  |
| LIQ              | Liquor Excise Tax                                |
| LLQ              | Local Liquor Excise Tax                          |
| NWT              | Non-wage Withholding Tax                         |
| OGP              | Oil and Gas Proceeds Withholding Tax             |
| PIT              | Personal Income Tax                              |
| PRC              | Railroad Car Company Tax                         |
| S-CORP           | Sub Chapter S Corporate Income Tax               |
| TRS              | Telecommunications Relay Service Surcharge       |
| WWT              | Wage Withholding Tax                             |
| H2O              | Water Conservation Fee                           |
| WDT              | Weight Distance Tax                              |
| WKC              | Worker's Compensation Fee                        |

- 4. Amended Return.** Indicate if your *Application for Refund* has an amended return attached.
  - a) Yes- you have attached an amended return and are not required to file electronically or if you are attaching copies of your previously filed amended returns. **NOTE:** If you are mandated to file electronically you must file amended return(s) electronically.
  - b) Previously Submitted- you have already filed electronically or have submitted your return by mail.
  - c) Not Required- if your application for refund is an overstated tax due, duplicate payment, payment error, or does not require an amended return. **NOTE:** In order for your account to be evaluated for a refund, there must be an existing credit on your account.
- 5. Basis for Refund.** You basis for refund must be clear. **Example 1:** Reporting Error, Deduction, Duplicate Payment, TRD Adjustment Notice, Refundable Business Credit, Non-refundable Business Credit, Business Location Change, etc.



New Mexico Taxation and Revenue Department

# APPLICATION FOR REFUND

## Instructions

**NOTE:** If you file on TAP there is a drop-down list of *Basis for Refund* options to choose from.

**6. Brief Explanation.** Provide a brief explanation of why there is an overpayment or why you are submitting a refund request. Provide as much detail as you can in order to explain the cause of the overpayment or request for refund.

**Example 1:** We filed Gross Receipts Tax returns using the incorrect tax rate. We have amended and made the corrections to all applicable filing periods. Attach to this application all documentation that supports your refund claim. A claim for refund is not valid unless it is complete and verifiable. If additional space is needed, please attach an additional page.

**NOTE:** To apply all or any part of your refund to another report period, liability, or another tax, fee, or surcharge program, please state under *Brief Explanation* in detail the report period, liability and program type for which you want to apply the refund.

**7. Signature.** A signature is required in order to process the *Application for Refund*. The taxpayer or the authorized agent must sign this *Application for Refund*.

### **Section III: Request for Direct Deposit**

1. The routing number, for bank identification, has nine digits. If the first two digits are not 01 through 12 or 21 through 32, the system will reject the direct deposit and you will be issued a check.

**NOTE:** If your check states it is payable through a different bank than the financial institution where you have your checking or savings account, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on this line.

2. Your account number has up to 17 characters. Include hyphens, but omit spaces and special symbols as you enter the number from left to right. Leave unused boxes blank. On the sample check, the account number is **2015551517**. Do not include the check number.

3. Mark an **X** in the **Checking** or **Savings** box to indicate the type of account.

4. Mark an **X** in the **YES** or **NO** box to answer whether the funds for your refund would go to or through an account located outside the U.S. Marking **NO** means the financial institution's location is within the territorial jurisdiction of the U.S., which includes any of the following:

- Within the U.S.
- On a U.S. military base
- In American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, or the U.S. Virgin Islands

**IMPORTANT:** If you mark an **X** in the **YES** box, you cannot use direct deposit. Either use a different bank account or to leave the *Request For Direct Deposit* section blank to receive a paper check at the address on file.

If you do not answer the question, the Department mails your refund to you in a paper check. If you answer the question

incorrectly, the National Automated Clearing House Association (NACHA) or the Office of Foreign Assets Control (OFAC) may delay, reject, or freeze your refund. If your bank does not accept your *Request For Direct Deposit* entries, the Department mails a check to you.

### **Your Rights and Refund Claims**

This sections gives you information about your rights regarding tax liabilities and offsets and about denials of claims.

### **Tax Liabilities**

If you have any tax liability, the Taxation and Revenue Department may offset all or part of an allowed refund against such liability.

### **Refund Claim Denials**

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 delivery of the denial, or you may file a lawsuit in Santa Fe District Court.

If the Department does not take action on your completed claim within 180 days of receiving your claim, you may elect to treat the refund claim as denied, which allows you to pursue the remedies stated in the preceding paragraph.

If the Department requests additional relevant documentation from you, the claim is not complete. If you submit the requested documentation within the required time period, the Department uses the date the Department received the complete documentation as the start of the 180 days. If you do not provide the additional relevant documentation, the claim for refund remains incomplete.

For more information about remedies, please see FYI-402, *Taxpayer Remedies*. You can find FYI-402 at <https://www.tax.newmexico.gov/forms-publications/>.

### **For More Information, Forms, and Instructions**

If you have any questions, including which documents to file with a refund application or an amended return, please call our Revenue Processing Division at: (866) 809-2335. You can also visit your local district office or visit the Department's website: <https://www.tax.newmexico.gov>.

To find copies of tax forms, instructions, and/or publications you can visit our **Forms & Publications** web page on the Department website, <https://www.tax.newmexico.gov/forms-publications/>.

### **Form Submission**

You can "Request a Refund" and upload all required documentation online using TAP, <https://tap.state.nm.us>.

You can also mail your completed RPD-41071, *Application for Refund* to the Department:

Mail: Taxation and Revenue Department  
P.O. Box 630  
Santa Fe, New Mexico 87504-0630



**APPLICATION FOR NONTAXABLE TRANSACTION CERTIFICATES**

All New Mexico buyers/lessees who wish to execute Nontaxable Transaction Certificates (NTTCs) are required to register with the Taxation and Revenue Department using Form ACD-31015, *Business Tax Registration Application and Update Form*. Once the registration process has been completed and a New Mexico Business Tax Identification Number (NMBTIN), formally know as the CRS number, has been issued for your business you can complete the Application for Nontaxable Transaction Certificates below and submit it to your closest district office.

**IMPORTANT:** Fraudulent statements made to obtain certificates, or fraudulent use of certificates received pursuant to this application with intent to evade or defeat the tax may subject the person or business to a fine of not more than ten thousand dollars (\$10,000) or imprisonment for not more than five (5) years or both (Sections 7-1-72 NMSA 1978 and 7-1-73 NMSA 1978).

**NTTC Descriptions And Authorized Uses:** See reverse for complete descriptions of NTTC types.

- Type 2: for tangibles for resale, lease or re-lease, or for purchase by manufacturer.
- Type 5: for services for resale, for export, or for services performed on manufactured products.
- Type 6: for construction contractor's purchase of construction materials, construction services, construction-related services or for the lease of construction equipment
- Type 9: for purchase of tangible personal property by New Mexico or United States governments, 501(c)(3) organization, or credit unions
- Type 10: for purchase or lease of tangible personal property or services by a person who holds an interest in a qualified generating facility
- Type 11: for purchase of tangible personal property that is consumed in the manufacturing process<sup>1</sup>
- Type 12: for purchase of utilities that are consumed in the manufacturing process<sup>1</sup>
- Type 15: for tangible personal property purchased by qualified federal contractors
- Type 16: for sales of property, services and leases to qualified film production companies, accredited foreign missions, and their accredited members
- Type 17: for government agencies' or 501(c)(3) organizations' purchases of construction material that is tangible personal property<sup>1</sup>
- Type OSB NTTCs are issued to registered New Mexico sellers/lessors to execute to Out-of-State Buyers who are not registered with the Department, but who will resell tangible personal property outside of New Mexico

<sup>1</sup> **To request the Type 11, 12 and 17 NTTCs: Please submit below specified forms:**

- Type 11: Requires Form RPD-41378, Application for Type 11 or 12 Nontaxable Certificates
- Type 12: Requires Form RPD-41378, Application for Type 11 or 12 Nontaxable Certificates and RPD-41377, Manufacturing Agreement to Pay Gross Receipts on Behalf of a Utility Company for Certain Utility Sales
- Type 17: Requires Form RPD-41250, Application for Type 17 Nontaxable Transaction Certificates and ACD-31050, Application for Nontaxable Transaction Certificates

Above forms are available online [www.tax.newmexico.gov](http://www.tax.newmexico.gov) or from your local district office.

**Taxpayer Access Point (TAP) for NTTCs**

The Department encourages all taxpayers to use TAP to apply for, execute, record, print and request additional NTTCs online. If you know the seller's/lessor's NMBTIN to whom you wish to execute a NTTC, you may immediately execute the NTTC online. When the recipient's NMBTIN is known, there is no limit to executing NTTCs on TAP, but you may request up to five (5) NTTCs to be executed at a later date if the seller's/lessor's name and NMBTIN is not known. You must first record executed NTTC information before applying for additional NTTCs to be executed at a later date. Please note that on the TAP system third parties (e.g., CPAs, accountants, bookkeepers, etc.) cannot request or execute NTTC's on behalf of their clients/employers. For instructions on how to obtain NTTCs online, go to <https://tap.state.nm.us>. **If you do not have internet access complete the application form provided below.**

**How To Apply Or Reorder**

If you do not yet have the name and NMBTIN of the vendor to whom you wish to execute the NTTC, complete the application below, providing all information requested. Mail the application to the New Mexico Taxation and Revenue Department, P.O. Box 5557, Santa Fe, New Mexico 87502-5557, or you may deliver it to your local district office.

**NOTE:** You may reorder additional NTTCs ONLY after your executed NTTCs have been recorded with the Department. To record your executed NTTCs, submit the Nontaxable Transaction Certificate Report or record them online. The Department will only issue a maximum of five (5) NTTCs to be executed at a later date.

**APPLICATION FOR NONTAXABLE TRANSACTION CERTIFICATES**

To be executed at a later date (All information below must be completed)

|  |  |          |          |          |          |          |          |  |       |       |       |       |       |  |          |          |          |          |          |  |       |       |       |       |       |
|--|--|----------|----------|----------|----------|----------|----------|--|-------|-------|-------|-------|-------|--|----------|----------|----------|----------|----------|--|-------|-------|-------|-------|-------|
| <p><b>BUSINESS INFORMATION OF APPLICANT</b></p> <p>Name: _____</p> <p>Mailing Address: _____</p> <p>City: _____ State: _____ Zip: _____</p> <p>Date: _____ Phone No: _____</p> <p>Print Name: _____</p> <p>Authorized Signature: _____</p> | <p><b>NMBTIN OF APPLICANT</b></p> <p><b>0</b> ____ - ____ - ____ - ____ - ____ - ____ - <b>00</b> - ____</p> <p><input type="checkbox"/> New Application</p> <p><input type="checkbox"/> Reorder</p> <p><b>CONTRACTORS LICENSE NUMBER (if applicable)</b></p> <p>-----</p> <p><b>Type of NTTC</b></p> <table border="0" style="width: 100%;"> <tr> <td style="width: 20%;"></td> <td style="width: 20%; text-align: center;"><b>1</b></td> <td style="width: 20%; text-align: center;"><b>2</b></td> <td style="width: 20%; text-align: center;"><b>3</b></td> <td style="width: 20%; text-align: center;"><b>4</b></td> <td style="width: 20%; text-align: center;"><b>5</b></td> </tr> <tr> <td></td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> </table> <p><b>Quantity Requested: 5 combined maximum (circle number)</b></p> <table border="0" style="width: 100%;"> <tr> <td style="width: 20%;"></td> <td style="width: 20%; text-align: center;"><b>1</b></td> <td style="width: 20%; text-align: center;"><b>2</b></td> <td style="width: 20%; text-align: center;"><b>3</b></td> <td style="width: 20%; text-align: center;"><b>4</b></td> <td style="width: 20%; text-align: center;"><b>5</b></td> </tr> <tr> <td></td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> </table> |          | <b>1</b> | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> |  | _____ | _____ | _____ | _____ | _____ |  | <b>1</b> | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> |  | _____ | _____ | _____ | _____ | _____ |
|  | <b>1</b>   | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> |          |          |  |       |       |       |       |       |  |          |          |          |          |          |  |       |       |       |       |       |
|  | _____  | _____    | _____    | _____    | _____    |          |          |  |       |       |       |       |       |  |          |          |          |          |          |  |       |       |       |       |       |
|  | <b>1</b>   | <b>2</b> | <b>3</b> | <b>4</b> | <b>5</b> |          |          |  |       |       |       |       |       |  |          |          |          |          |          |  |       |       |       |       |       |
|  | _____  | _____    | _____    | _____    | _____    |          |          |  |       |       |       |       |       |  |          |          |          |          |          |  |       |       |       |       |       |

New Mexico Taxation and Revenue Department, PO Box 5557, Santa Fe, New Mexico 87502-5557

## NTTC TYPE DESCRIPTIONS

For more information on the use of different types of NTTCs and special reporting requirements please see publication FYI-204, *Nontaxable Transaction Certificates* online at <https://www.tax.newmexico.gov/forms-publications/> or request FYI-204 from your local district tax office.

### TYPE 2 certificates may be executed:

- 1) By manufacturers for the purchase of tangible personal property that will become an ingredient or component of the manufactured product. (7-9-46)
- 2) For the purchase of tangible personal property or licenses for resale either alone or in combination with other tangible personal property or licenses in the ordinary course of business. (7-9-47)
- 3) By a lessee for the lease of tangible personal property or licenses for subsequent lease in the ordinary course of business, except for the lease of furniture or appliances, the receipts from the rental or lease of which are deductible under Subsection C of Section 7-9-53, the lease of coin-operated machines, and for the purchase of manufactured homes as defined in Section 7-9-3(G). (7-9-50)
- 4) For the purchase of tangible personal property or licenses for subsequent lease in the ordinary course of business, except for the lease of furniture or appliances, the receipts from the rental or lease of which are deductible under Subsection C of Section 7-9-53; the lease of coin-operated machines, and for the purchase of manufactured homes as defined in Section 7-9-3(G). (7-9-49)
- 5) By a person who is licensed to practice medicine, osteopathic medicine, dentistry, podiatry, optometry, chiropractic or professional nursing for the purchase of prosthetic devices. (7-9-73)
- 6) By a common carrier for the purchase of fuel that is to be loaded or used in a locomotive engine. (7-9-110.1 & 7-9-110.3)

### TYPE 5 certificates may be executed:

- 1) For the purchase of services for resale if the subsequent sale by the buyer is in the ordinary course of business and the subsequent sale of the service is subject to gross receipts tax or governmental gross receipts tax. (7-9-48)
- 2) For the purchase of services for export when sold to an out-of-state buyer and delivery and initial use of the product of the service occurs outside New Mexico. (7-9-57)
- 3) By manufacturers for the purchase of services performed directly upon tangible personal property they are in the business of manufacturing or upon ingredient or component parts thereof. (7-9-75)
- 4) For the purchase of aerospace services for resale if the subsequent sale by the buyer is in the ordinary course of business and the services are sold to a 501(c)(3) organization, other than a national laboratory, or to the United States. (7-9-54.1)

### TYPE 6 certificates may be executed by a construction contractor:

- 1) For the purchase of construction materials that will become ingredients or components of a construction project that is either subject to gross receipts tax upon completion or that takes place on Indian tribal territory. (7-9-51) Enter your contractor's license number on the application or submit proof that such a number is not required.<sup>1</sup>
- 2) For the purchase of construction services that are directly contracted for or billed to a construction project that is either subject to gross receipts tax upon completion, upon the sale in the ordinary course of business of the real property upon which the project is constructed or that takes place on Indian tribal territory. (7-9-52) Enter your contractor's license number on the application or submit proof that such a number is not required.<sup>2</sup>
- 3) For the purchase of construction-related services that are directly contracted for or billed to a construction project that is either subject to gross receipts tax upon completion, upon the sale in the ordinary course of business of the real property upon which the project is constructed or that takes place on Indian tribal territory. (7-9-52) Enter your contractor's license number on the application or submit proof that such a number is not required.<sup>2</sup>
- 4) For the lease of construction equipment that is used at the construction location of a construction project that is either subject to gross receipts tax upon completion, upon the sale in the ordinary course of

business of the real property upon which the project is constructed or that takes place on Indian tribal territory. (7-9-52.1) Enter your contractor's license number on the application or submit proof that such a number is not required.

**TYPE 9** certificates may be executed for the purchase of tangible personal property only and may not be used for the purchase of services, the purchase of a license or other intangible property, for the lease of property or to purchase construction materials for use in construction projects (except as provided in #2 below). The following may execute Type 9 NTTCs:

- 1) Governmental agencies. (7-9-54 (A))
- 2) 501(c)(3) organizations. (7-9-60 (A)) These organizations register with the Taxation and Revenue Department and submit proof of Internal Revenue Service 501(c)(3) nonprofit determination before they may execute Type 9 NTTCs. Those 501(c)(3) organizations that are organized for the purpose of providing homeownership opportunities to low-income families may purchase construction materials incorporated into these construction projects.
- 3) Federal or state-chartered credit unions. (7-9-54 and 7-9-61.2)
- 4) Indian tribes, nations or pueblos when purchasing tangible personal property for use on Indian reservations or pueblo grants. (7-9-54)
- 5) To be issued by the recipient of an Industrial Revenue Bond, for tangibles purchased during the bond performance period.

**TYPE 10** certificates may be executed by a person that holds an interest in a qualified generating facility for the purchase or lease of tangible personal property or services that are eligible generation plant costs. In addition to required reporting on the Gross Receipts Tax return, sellers who accept this certificate for a qualified purchase must also report this deduction on form RPD-41349 Advanced Energy Deduction. (7-9-114)

**TYPE 11** certificates may be executed by manufacturers for the purchase of tangible personal property that will be consumed in the manufacturing process and may not be used to purchase tools or equipment that may be used to create the manufactured product. The Type 11 NTTC is not to be used for the purchase of utilities. (7-9-46B)<sup>2</sup>

**TYPE 12** certificates may be executed by manufacturers for the purchase of utilities that will be consumed in the manufacturing process. (7-9-46B)<sup>3</sup>

**TYPE 15** certificates may be executed by qualified federal contractors on a contract-by-contract basis for the purchase of tangible personal property. A copy of the federal contract is required. The Taxation and Revenue Department may contact you for additional information. (7-9-47) (Regulation 3.2.205.11 NMAC)

### TYPE 16 certificates may be executed by:

- 1) Qualified film production companies to purchase property, lease property or purchase services. A qualified production company must submit proof of registration with the New Mexico Film Division of the Economic Development Department. (7-9-86)
- 2) Accredited diplomats or missions for the purchase of property or services or the leasing of property. (7-9-89)

**TYPE 17** certificates may be executed by government agencies or 501(c)(3) organizations:

- 1) For government agencies the purchases of construction material that is tangible personal property. ((7-9-54 (A)(3))<sup>4</sup>
- 2) For 501(c)(3) organizations purchases of construction material that is tangible personal property. (7-9-60 (B))<sup>4</sup>

**TYPE NTTC-OSB** certificates may be executed by Out-Of-State Buyers for the purchase of tangible personal property that will be resold or become an ingredient or component of a manufactured product, or for services performed on a manufactured product. Type NTTC-OSBs must be obtained by the seller.

New Mexico Taxation and Revenue Department  
P.O. Box 5557  
Santa Fe, NM 87502-5557

<sup>1</sup> Proof that a construction contractor's license is not required includes a detailed written statement explaining the circumstances that exclude the contractor from the jurisdiction or application of New Mexico statutes which provide for construction contractor's licensing and regulation of construction activity.  
<sup>2</sup> Type 11 NTTCs require the completion of an alternative application, Form RPD-41378, *Application for Type 11 or 12 Nontaxable Transaction Certificates*, available online at [www.tax.newmexico.gov](http://www.tax.newmexico.gov) or from your local district office.  
<sup>3</sup> Type 12 NTTCs require the completion of an alternative application, Form RPD-41378, *Application for Type 11 or 12 Nontaxable Transaction Certificates*, and Form RPD-41377, *Manufacturing Agreement to Pay Gross Receipts on Behalf of a Utility Company for Certain Utility Sales* available online at [www.tax.newmexico.gov](http://www.tax.newmexico.gov) or from your local district office.  
<sup>4</sup> Type 17 NTTCs require the completion of an alternative application, Form RPD-41250, *Application for Type 17 Nontaxable Transaction Certificates*, and Form ACD-31050, *Application for Nontaxable Transaction Certificates*, available online at [www.tax.newmexico.gov](http://www.tax.newmexico.gov) or from your local district office.