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**Codes no longer required for some Gross Receipts Tax deductions**  
*Department updates return on Taxpayer Access Point*

SANTA FE — The Taxation and Revenue Department is no longer requiring taxpayers to enter specific codes for many Gross Receipts Tax deductions when filing their returns.

Taxpayers who file using the Department’s Taxpayer Access Point ([tap.state.nm.us](http://tap.state.nm.us)) will notice that the drop-down menu for deduction codes now only lists codes that begin with DO. Those are for deductions that are required by law to be separately reported and which must still be reported with the correct associated code.

The previous system appeared to confuse taxpayers, who often filed for deductions with incorrect codes.

Although many codes are no longer listed, the underlying deductions are still available to taxpayers who have valid Non-Taxable Transaction Certificates on file from their customers, or who can provide alternative evidence to establish they are entitled to a particular deduction.

Gross Receipts Tax deductions are available only for specific types of transactions. Taxpayers should refer to the Gross Receipts Tax Filer’s Kit or the FYI-105 for information on allowable deductions. Both are available on the [Forms & Publications page](#) at [tax.newmexico.gov](http://tax.newmexico.gov).

The Filer’s Kit also includes instructions for the Gross Receipts Tax return, which explain how to report deductions for taxpayers who file paper returns.

Taxpayers also may be interested in the Department’s notification service, where they can sign up to receive updates on publications, forms and GRT tables and other information.

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*The Taxation and Revenue Department serves the State of New Mexico by providing fair and efficient tax and motor vehicle services. It administers more than 35 tax programs and distributes revenue to the State and to local and tribal governments throughout New Mexico.*

*The Department strives to reduce taxpayer burden through clearer communication, statutes, regulations, forms, correspondence and instructions.*

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