

New Mexico Taxation and Revenue Department

QUALIFIED FILM VENDOR

The purpose of this form is to assist film production companies in determining qualified New Mexico vendors by building a qualified film vendor list. Form can be submitted electronically through your logon to the Taxation and Revenue Department (Department) website, Taxpayer Access Point (TAP) <https://tap.state.nm.us> or by emailing the completed form to TRD-FilmCredit@state.nm.us. For assistance or to speak with the Department Film Credit Unit, call 505-795-1735.

Vendor: To be a vendor in New Mexico for tax purposes you must be have physical presence in New Mexico and either the owner or an employee must be a New Mexico resident. Please refer to the definition of New Mexico resident, vendor and physical presence below.

1. Name of Business	
2. NMBTIN	
3. Mailing Address - City, State, Zip Code	
4. Physical Address - City, State, Zip Code	
5. Type of Business	6. Business Telephone Number
7. Type of goods or services provided	

For purposes of the film-related tax credits under the Film Production Tax Credit Act:

“New Mexico resident” means an individual who is domiciled in this state during any part of the taxable year or an individual who is physically present in this state for one hundred eighty-five days or more during the taxable year; but any individual, other than someone who was physically present in the state for one hundred eighty-five days or more during the taxable year and who, on or before the last day of the taxable year, changed the individual’s place of abode to a place without this state with the bona fide intention of continuing actually to abide permanently without this state is not a resident for the purposes of the Film Production Tax Credit Act for periods after that change of abode;

“Vendor” means a person who sells or leases goods or services that are related to standard industry craft inventory, who has a physical presence in New Mexico and is subject to gross receipts tax pursuant to the Gross Receipts and Compensating Tax Act or income tax pursuant to the Income Tax Act or corporate income tax pursuant to the Corporate Income and Franchise Tax Act but excludes a personal services business and services provided by nonresidents hired or subcontracted if the tasks and responsibilities are associated with the standard industry job position of director, writer or producer;

“Physical Presence” means a physical address in New Mexico from which a vendor conducts business, stores inventory or otherwise creates, assembles or offers for sale the product purchased or leased by a film production company and the vendor or an employee of the vendor is a resident.

By signing this application, I authorize the Taxation and Revenue Department to publish my business name and the contact information for my business listed above on the Taxation and Revenue Department website on the New Mexico Qualified Film Vendor List.

Any person who willfully attempts to evade or defeat any tax or the payment thereof is, in addition to other penalties provided by law, guilty of a felony and, upon conviction thereof, shall be fined not less than one thousand dollars (\$1,000) nor more than ten thousand dollars (\$10,000), or imprisoned not less than one year nor more than five years, or both such fine and imprisonment, together with the costs of prosecution. NMSA 1978, Section 7-1-72.

I declare that I have completed this document to the best of my knowledge and verify that it is true, correct and complete.

Print Name	
Signature	Date