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# FYI-200

New Mexico  
Taxation and Revenue Department

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## FOR YOUR INFORMATION

Tax Information/Policy Office ♦ P.O. Box 630 ♦ Santa Fe, New Mexico 87504-0630

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### YOUR BUSINESS LOCATION AND THE APPROPRIATE TAX RATE

#### Determining the Reporting Location for Gross Receipts Tax

This FYI discusses how to determine the location of a transaction and the tax rate to use for reporting gross receipts tax, as well as the importance of reporting the correct location. For filing periods starting on and after July 1, 2021, New Mexico will follow a destination sourcing approach in determining where a transaction has taken place. This means that, with some important exceptions, the reporting location will generally not be the location of the seller but the location of where property is delivered, the services are performed, or where the product of a service is delivered.

Who the seller is and the nature of the transaction will determine the reporting location and therefore the rate of the tax. Sales of tangible personal property delivered at the seller's location will still be sourced to that location; but sourcing for sales of tangible personal property that are delivered to the purchaser at a different location will be sourced to that delivery location. With respect to services, some transactions are reported at the location of the seller's business, such as when the seller performs services that meet the definition of professional services found in statute, whereas other services and in-person services will now be sourced to the location where the product of the service is delivered. Other factors that affect the reporting location include whether the service is an in-person service or if the service is a construction service. Find an explanation of these rules later in this publication under [Determining the reporting location for filing periods on or after July 1, 2021.](#)

Starting July 1, 2019, if a business has had \$100,000 in taxable gross receipts from sales, leases and licenses of tangible personal property, sales of licenses, and sales of services and licenses for use of real property sourced to New Mexico in the prior year, then the business is considered to be engaging in business in the state and the transaction is subject to gross receipts tax. A business that meets this threshold will report gross receipts tax following the same rules for determining the location that anyone with a physical presence in the state would follow, as described in this publication.

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*This information is as accurate as possible at the time of publication. Subsequent legislation, new state rulings and court decisions may affect its accuracy. For the latest information, please check the Taxation and Revenue Department's web site at [www.tax.newmexico.gov](http://www.tax.newmexico.gov).*

## HOW THE GROSS RECEIPTS TAX SYSTEM WORKS

New Mexico's gross receipts tax system is a joint effort of the state and its individual counties and municipalities. The state sets a state-wide gross receipts tax rate (currently 5.125%). To the state rate, counties and municipalities may add various increments of local option gross receipts taxes. The total rate in an unincorporated area may include levies by the state and the county. In cities, the rate may include levies by the state, county, and municipal governments.

The Taxation and Revenue Department (Department) collects state gross receipts tax, local option gross receipts taxes, and related taxes from businesses. It then distributes proportionate shares to municipalities and counties based on state law. This money is used to fund essential services in the local jurisdiction such as police, fire protection, hospitals, health care facilities, and waste management. This is why it is important that every business enter their location code and rate correctly in relation to their receipts when completing the Form TRD-41413 Gross Receipts Tax Return and paying the gross receipts tax. Gross receipts tax is a major source of revenue for most counties and municipalities. Correct reporting of your location code for your receipts is vital for local governments to have dependable sources of revenue.

## REPORTING REQUIREMENTS

The gross receipts tax and local option gross receipts taxes are reported and paid on Form TRD-41413 Gross Receipts Tax Return included in the Gross Receipts Tax Filer's Kit or filed online at <https://tap.state.nm.us/TAP/>. On Form TRD-41413 Gross Receipts Tax Return, report the reporting location(s) of your receipts in Column A, special codes in Column B, the reporting location code(s) in Column C, total gross receipts in Column D, deduction code in Column E, deductible receipts in Column F, taxable gross receipts in Column G and the gross receipts tax rate in effect at the reporting location(s) in Column H. Any deductions you report will use the same rules for determining reporting location explained later in this publication.

The reporting location determines the location code and tax rate and can be looked up using the gross receipt tax rate schedule. You can also look up the current tax rate and location code by entering an address in the Department's gross receipts location and rate map found here:

<https://www.tax.newmexico.gov/governments/gross-receipts-location-code-and-tax-rate-map/>.

The combined gross receipts tax rate can change on January 1 and July 1 of each year, so it is important to check the gross receipts tax rate schedule for new rates.

The following provides guidance for determining the location of a transaction, which determines the location code and rate used for filing.

## DETERMINING REPORTING LOCATION FOR FILING PERIODS ON OR AFTER JULY 1, 2021

### Reporting Location for Gross Receipts Transactions Involving Real Property

If the gross receipts are from the sale, lease or granting of a license to use real property located in New Mexico, then the reporting location for those gross receipts and any related deductions is **the location of the real property**.

### Reporting Location for the Sale or License of Tangible Property

- If the gross receipts are from property that is delivered by the seller and received by the purchaser at the seller's location, then the reporting location is **the seller's location**.
- If the gross receipts are from property that is not delivered by the seller and received by the purchaser at the seller's location, the reporting location is **the location indicated by the delivery instructions for the purchaser** when it is known to the seller.
  - If neither of the situations above applies, the reporting location is based on an address for the purchaser available from the seller's business records, provided that use of the address does not constitute bad faith.
  - If neither of the situations above applies, and the seller does not have business records for the purchaser, the reporting location is 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 the address does not constitute bad faith.
  - If none of the options for determining the location above are available, including a circumstance in which the seller is without *sufficient information* to apply these provisions, then the reporting location is **the location from which the property was shipped or transmitted to the purchaser**. (This may be seller's business location, or may be the location of the seller's warehouse or other location where its inventory is stored).
  - **Important:** The seller is not considered to be without sufficient information to apply the above provisions if:
    1. it obtains or has access to sufficient information at the time of the sale, or subsequently, but simply fails to maintain that information in its records; or
    2. it has access to sufficient information from other reliable sources to make a *reasonable estimate* of the reporting location. (See the explanation of what constitutes a reasonable estimate later in this publication).
  - If gross receipts are derived from a single sale or transaction where the property provided is determined to be delivered simultaneously at multiple locations throughout the state, the seller is deemed not to have sufficient information to determine the reporting location, then the reporting location is **the location from which the property was shipped or transmitted to the purchaser**. (This may be seller's business location, or may be the location of the seller's warehouse or other location where its inventory is stored).
- If the gross receipts are from the sale of a license of digital goods, or any other sale of a license not otherwise specifically addressed in Regulation 3.1.4.13 NMAC, the reporting location of the gross receipts and related deductions is determined by the provisions

above. A digital good is a digital product delivered electronically, including software, music, photography, video, reading material, an application and a ringtone. A digital good generally takes the form of a license to use and which property is stored, conveyed, and used in a digital or electronic format.

### **Reporting Location for the Lease of Tangible Personal Property**

If the gross receipts are from the lease of tangible personal property, including vehicles, other transportation equipment, and other mobile tangible personal property, then the reporting location for the gross receipts any related deductions is **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 reporting 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.

### **Reporting Location for the Sale, Lease or License of Franchises**

If the gross receipts are from the sale, lease or license of franchises, then the reporting location for the gross receipts and any related deductions is **where the franchise is used**. The location where the franchise is used may be determined from the franchise agreement or from other facts and circumstances related to the exercise of the franchise.

### **Reporting Location for the Sale of Services**

#### **What is the product of a service?**

Every service that is performed has a “product of the service.” This product may be the physical result of the service, such as reports or plans, or it may be something less concrete, such as a benefit to the purchaser of the service. Either way, there is always a product of the service for every service performed, and for many services the location of delivery of this product will determine the reporting location.

#### **Professional Services**

In order to determine the correct reporting location for a service, it is first necessary to determine the type of service being provided, and specifically, whether or not the service is a “professional service.” If the gross receipts from services meet the definition of “professional services” under Section 7-1-14(K)(4) NMSA 1978, whether performed in New Mexico or performed outside the state where the product of the service is initially used in New Mexico, the reporting location of the gross receipts and the related deductions is **the location where the service is performed**.

The definition “professional service” in the statute means a service, other than an *in-person service* or *construction-related service* (see the definitions below), that **requires** either an advanced degree from an accredited post-secondary educational institution or a license from the state to perform. An “advanced degree” here means a master's degree or better.

The term “in-person service” means a service physically provided in person by the service provider, where the customer, or the customer's real or tangible personal property upon which the service is performed, is in the same location as the service provider at the time the service is

performed. However, if the service is not generally provided, or does not generally need to be provided, physically in the presence of or upon the customer or upon the customer's property, it is not an "in-person service" simply because it may be or sometimes is performed in the presence of the customer or at the location of the customer's property. The reporting location for an in-person service is **the location where the product of the service is delivered**. That location may often be the location where the service is performed.

Gross receipts from a professional service performed outside the state, and that are taxable in New Mexico because the buyer makes initial use of the product of the service in this state, are reported using the out-of-state rate.

### **Construction Services and Construction-Related Services**

If the gross receipts are from construction services and construction-related services, as those terms are defined under the Gross Receipts and Compensating Tax Act, performed for a construction project in New Mexico, the reporting location of the gross receipts and related deductions is **the location of the construction site**.

### **Services Selling Real Estate**

If the gross receipts are from the service of selling of real estate located in New Mexico, the reporting location of the gross receipts and related deductions is **the location of the real estate**.

### **Transportation Services**

If the gross receipts are from transportation of persons or property in, into or from New Mexico, the reporting location of the gross receipts and related deductions is **the location of where the person or property enters the vehicle**.

### **Other Services**

If the gross receipts are not from professional services, construction-related services, selling real estate, or transportation services, the reporting location of those gross receipts and related deductions is **the location where the product of the service is delivered**. This also includes in-person services described above. The location of delivery of the product of the service is determined under rules consistent with the rules for sale and license of property. That is:

- If the gross receipts are from the product of a service that is delivered by the seller and received by the purchaser at the seller's location, then the reporting location is **the seller's location**.
- If the gross receipts are from the product of a service that is not delivered by the seller and received by the purchaser at the seller's location, the reporting location is **the location indicated by the delivery instructions for the purchaser** when it is known to the seller.
  - If neither of the situations above applies, the reporting location is based on an address for the purchaser available from the seller's business records, provided that use of the address does not constitute bad faith.
  - If neither of the situations above applies, and the seller does not have business records for the purchaser, the reporting location is 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 the address does not constitute bad faith.
- If the none of the options for determining the location above are available, including a circumstance in which the seller is without *sufficient information* to apply these provisions, then the reporting location is **the location from which the product of the service was shipped or transmitted to the purchaser**. (This may be seller's business location, or may be the location of the seller's warehouse or other location where its inventory is stored).
  - **Important:** The seller is not considered to be without sufficient information to apply the above provisions if:
    1. it obtains or has access to sufficient information at the time of the sale, or subsequently, but simply fails to maintain that information in its records; or
    2. it has access to sufficient information from other reliable sources to make a reasonable estimate of the reporting location. (See the explanation of what constitutes a reasonable estimate later in this publication).
  - If gross receipts are derived from a single sale or transaction where the property provided is determined to be delivered simultaneously at multiple locations throughout the state, the seller is deemed not to have sufficient information to determine the reporting location, then the reporting location is **the location from which the product of the service was shipped or transmitted to the purchaser**. (This may be seller's business location, or may be the location of the seller's warehouse or other location where its inventory is stored).

### **Advertising Services**

An advertising service involves an agreement with a client to communicate or to place advertisements before an intended audience, on behalf of the client. The product of an advertising service is the ad which is capable of being heard or viewed by the intended audience. The reporting location for gross receipts from an advertising service is determined by the rules explained above for "other services" and is based on delivery of the product of the service, which is the location where the ad may be heard or seen by the intended audience.

Services ancillary to advertising include the design of the advertisement, creation of data processing or information technology to capture of customer related information, etc., which the seller may treat as a separate service. The reporting location of gross receipts from a service ancillary to advertising depends on the product of the service and where it is delivered, but will generally be the location of delivery of that product of the service to the client.

### **Mixed Transactions**

A "mixed transaction" for purposes of the sourcing rules means a single transaction that gives rise to gross receipts that would have different reporting locations under the rules for determining location code explained above if they were provided to the customer in the form of separate transactions. The reporting location for those gross receipts shall be determined as follows:

- If the billing to the customer does not break out the charges for the separate items, then the reporting location will be determined based on how the gross receipts for the transaction would be treated under the Gross Receipts and Compensating Tax Act and applicable regulations, that is, the determination of what type of transaction the gross receipts are predominantly. After the determination is made, apply the rules above.
- If the billing to the customer breaks out the separate charges for the items and one or more items would be treated as incidental charge or an element of the sales price of other items under the Gross Receipts and Compensating Tax Act and the applicable regulations, then the reporting location of those incidental receipts will be the reporting location as determined for the gross receipts from the remaining related item or items.
- If the billing to the customer breaks out the separate charges for the items and one or more items would not be treated as an incidental charge or an element of the sales price of other items under the Gross Receipts and Compensating Tax Act, and if the reporting location for the gross receipts from two or more such items would be different under the rules explained above, then the gross receipts and related deductions reported to each reporting location will be determined as follows:
  - the separate gross receipts for each item will be reported to the separate reporting locations, based on the separate charges in the bill to the customer; or
  - all of the gross receipts may be reported to the single reporting location properly determined for the item or items from which the majority of the gross receipts result as properly determined under the rules explained above.

## **Use of Reasonable Estimates**

Where a person subject to the gross receipts or compensating tax maintains records or has access to other reliable information that would allow that person to determine or estimate the reporting location for those gross receipts under the rules explained above, those records or other information may be used to establish reasonable estimates of the amounts reported to be reported by reporting location. Provided that the taxpayer's reporting of gross receipts tax otherwise complies with provisions of the Gross Receipts and Compensating Tax Act, the department will not assess the taxpayer for additional tax if the taxpayer uses reasonable estimates, applied consistently and in good faith to determine the reporting location, so long as there is no obvious distortion.

Obvious distortion shall be presumed whenever the method used to estimate the reporting location treats similar transactions inconsistently. Any method which intentionally credits sales to a location with a lower combined tax rate primarily for the purpose of reducing the taxpayer's total tax liability shall be presumed to contain obvious distortion.

Where a person has gross receipts that would generally be sourced under the rules for the sale and license of tangible property and other services described above, and the person has records or information that would allow a reasonable estimate of the reporting location of those receipts applying the rules explained above to determine the address of the purchaser, the taxpayer is required to use a reasonable estimate before applying the rules where the seller is deemed not to have sufficient information to determine the reporting location.



### **Transactions on Tribal Territory**

A person selling or delivering goods or performing services on the tribal land of a tribe or pueblo that has entered into a gross receipts tax cooperative agreement with the state of New Mexico is required to report those receipts based on the tribal location of the sale or delivery of the goods or performance of the service.

## **Determining Reporting Location: Examples**

- A gallery sells a painting to a buyer inside an art gallery and then offers to have the painting shipped to the buyer's home outside the state. The location is the out-of-state rate because the delivery on the tangible property to the purchaser is outside the state.
- A hair salon sells hair styling services to a buyer inside the salon. The rate is the location of the salon because that is where the product of the service is delivered.
- A photographer has a contract with a travel magazine located in Santa Fe to take pictures in many locations around New Mexico. The product of the service in this case is the photographs, which are delivered to the magazine's location. The reporting location of the gross receipts for the photographer is Santa Fe.
- A car dealership leases a car to an individual. Though the individual drives the car to many locations, the primary use of the car is at the individual's home. The location is the address of the individual leasing the car.
- A certified public accountant in Las Cruces performs accounting services for a client outside the state. Because the CPA has been licensed by the state, the services being performed meet the definition of "professional services" and the reporting location is the location where the services are performed, the CPA's office in Las Cruces. This is the case even if the CPA occasionally traveled to the client's office in order to perform the services. The CPA must report these receipts, but may also deduct the receipts under Section 7-9-57 NMSA 1978 for the sale of the services performed in New Mexico sold to an out-of-state buyer, unless the product of the service is initially used in the state.
- A life coach provides life coaching services over the internet to a client who lives in New Mexico. Though the life coach has a master's degree, this degree is not required to perform these services, nor is a license required to perform the service, and therefore the service is not a professional service. The location and tax rate will be the client's location because that is where the product of the service is delivered.
- An advertising agency provides advertising services for a client that consists of a commercial that will be shown on television stations in Albuquerque. The product of the advertising service is the commercial that is being delivered simultaneously to the locations of the people viewing the commercial both inside and outside of Albuquerque. The reporting location for the gross receipts is Albuquerque because this is the location that was determined by the advertiser to be the location where the advertising was primarily viewed.

## **DETERMINING REPORTING LOCATION FOR FILING PERIOD BEFORE JULY 1, 2021**

The guidance below should only be relied on when filing returns for periods before July 1, 2021. This might occur because an amended return is being filed for these periods or a late return is being submitted. Returns for periods before July 1, 2021, should not follow the rules determining location for after July 1, 2021, explained above simply because they are being submitted after the date July 1, 2021. Only returns reporting periods after July 1, 2021, will use the destination sourcing rules explained above.

### **Based on the Geographical Location of Your Business**

#### **You have multiple physical locations in New Mexico**

Your business reporting location is at each physical location you have a business. Use the corresponding gross receipts tax rates and location codes to report the receipts of each physical location.

For places of business outside a municipality, but not on municipally owned land, use the "Remainder of County" rate and location code. Contact your local municipal or county zoning office if you are not sure whether you are within the municipal or county limits.

**Note:** In all cases, if you have more than one store, office, warehouse, or showroom within the same location code boundaries, consolidate the activities from all these places under that location code on the same line for the Form CRS-1. For example, if you have two stores and one warehouse in the Albuquerque location code boundaries, report the gross receipts from all three physical locations in Albuquerque on a single line of the Form TRD-41413 Gross Receipts Tax Return using the location code and tax rate for Albuquerque.

#### **You are located on municipally owned land outside city boundaries**

Your business reporting location is that of the municipally owned land as identified on the *Gross Receipts Tax Rate Schedule*. Use the corresponding gross receipts tax rate and location.

#### **Your client provides space for your business or your employees**

You establish a business location at the client's facility when your business occupies the space for six consecutive months or more, your client expects you or your employees to be available at that location at prescribed times, and you perform, manage or coordinate critical elements of your service from the client's location per Regulation 3.1.4.13(G)(1) NMAC. In this instance you will use the location code and rate of your client's business for the receipts collected at that location.

Regulation 3.1.4.13(G)(2) NMAC sets out explicit indicia for client-provided space, only three of which need to be present in order to require reporting at the client-provided space. Those indicia include: 1) the provider of the service has assigned employees to the client's location as a condition of employment; 2) telephone is assigned for exclusive use by the service provider; 3) the space has been designated for the use of the service provider; 4) the service provider is identified by business name on a sign located in or adjacent to the provided space; 5) the client or other persons can expect to communicate, either in person or by telephone, with the service provider or employees or representatives of the service provider at the space provided by the client; and 6) the contract between the client and the service provider requires the client to provide space to the service provider.

**You are out-of-state, but you have one or more New Mexico location(s)**

Your business reporting locations are at each New Mexico location where you have a business -- that is, a store, office, warehouse or showroom, or the New Mexico location of your resident sales personnel. Use the corresponding gross receipts tax rates and location codes for receipts from sales in New Mexico.

If you also do business in New Mexico from your out-of-state location, report those gross receipts using the special location code 88-888 for out-of-state business location or 77-777 for research and development services with a rate of 5.125%.

**You are out-of-state with no New Mexico locations**

Your business location is out-of-state and you had \$100,000 in taxable gross receipts from sales in New Mexico in the last calendar year, use the special location code 88-888 with a rate of 5.125%. If your business is research and development services and you have nexus (sufficient connection) to New Mexico, use the special location code 77-777 with a rate of 5.125%.

**You are located out-of-state with no New Mexico locations, but you have service technicians\* or nonresident sales personnel in New Mexico, or you use your own vehicles for deliveries into New Mexico**

Your business location is out-of-state. Use the out-of-state location code of 88-888.

\*A "service technician" is an employee whose primary work responsibility is the repair, servicing and maintenance of the products sold or serviced by the employer and whose sales activities are at most incidental.

**You are located out-of-state with no New Mexico locations, but you have New Mexico resident sales personnel**

Your business location is the residence(s) of your sales personnel. Use the corresponding gross receipts tax rate(s) and location code(s).

## **BASED ON YOUR TYPE OF BUSINESS**

**You are an itinerant peddler**

An "itinerant peddler" is a person who sells from a non-reserved location chosen for temporary periods on a first-come, first-served basis. An itinerant peddler does no advertising or soliciting, has no one employed to sell, and is not employed as a salesperson. If you are an itinerant peddler, your business reporting location is your residence. Use the corresponding gross receipts tax rate and location code.

**Note:** If you pay a fee to occupy a particular location or space for a determined period of time, or if you advertise in advance that you will be at a particular location for a specified period of time, you are not an itinerant peddler. You have a temporary business location instead. Please see the category immediately below.

**You have a temporary business location**

You have a temporary business location if you pay a fee to occupy a particular location or space for a determined period of time, **OR** if you advertise in advance that you will be at a particular location for a specified period of time and you sell property or perform a service at that location. Use that temporary business location as your business reporting location for the receipts made at that location. Use the corresponding gross receipts tax rate and location code.

**Note:** This applies for most special events, festivals or fairs. For more information see Regulation 3.1.4.13(E)(6) NMAC.

**You sell telephone services**

Your business location is the location of the telephone. For cellular telephone service (“commercial mobile radio service”), your business location is the customer’s billing address or, if the billing address is a post office box or mail drop, the location is the residence/business facility address. Use the corresponding gross receipts tax rates and location codes. If you are subject to the interstate telecommunications gross receipts tax, please see publication **FYI-403**, *Interstate Telecommunications*.

**You sell utilities (other than telephone services)**

Each municipality, and the portion of each county outside a municipality, in which customers of a utility are located constitute separate places of business. The physical location of the customer’s premises or other place to which the utility’s product or service is delivered to the customer is a business location of the utility. Generally, the location of the meter used to record the amount of service consumed is the location where the product or service is delivered and would be a business location for the utility.

**You provide general services**

Your business location is your physical business location regardless of where you perform the services. Use the corresponding gross receipts tax rate and location code.

**You provide construction services**

Your business reporting location is the location of each construction site. Use the corresponding gross receipts tax rates and location codes. All phases of a construction project are considered a service, including materials that become components of the completed project. If you are not sure of the construction site's location -- especially with state or federal installations -- contact the project owner or the local municipal or county zoning office.

**You sell real estate**

Your business reporting location is the location of the property sold, not the location of the real estate company's office. Use the corresponding gross receipts tax rate and location code. If you arrange for the *lease* of real property, use the gross receipts tax rate and location code for your business site, not the rate and code for the location of the leased property.

**You lease tangible personal property for use in New Mexico**

Your business location is your businesses physical location regardless of where in New Mexico the items are actually used. Use the corresponding gross receipts tax rate and location code.

**You provide transportation services**

Your reporting location is your business site, but adjustments to the local option tax rates may apply. See publication **FYI-290**, *Information for the Transportation Industry*.

**You transact business with tribal non-members on tribal territory**

Use the tribal location of the sale or delivery rather than your business location if that tribe, nation or pueblo has entered into a cooperative agreement with New Mexico. Evidence that a tribe, nation or pueblo had entered into a cooperative agreement is a separate location listing on the *Gross Receipts Tax Rate Schedule*. If you are transacting business with a tribe, nation or pueblo that has not entered into a cooperative agreement with New Mexico, use the gross receipts tax rate and location code for your normal business location.

## **TAXPAYER INFORMATION**

**General Information.** FYIs and Bulletins present general information with minimum technical language. All FYIs and Bulletins are free of charge and available through all local tax offices and on the Taxation and Revenue Department's website at <http://www.tax.newmexico.gov/forms-publications.aspx>

**Regulations.** The Department establishes regulations to interpret and exemplify the various tax acts it administers. Current statutes with regulations can be located on the Department's website for free at <http://www.tax.newmexico.gov/statutes-with-regulations.aspx>. Specific regulations are also available at the State Records Center and Archives or on its web page at <http://www.srca.nm.gov/>

The Taxation and Revenue Department regulation book is available for purchase from the New Mexico Compilation Commission. Order regulation books directly from the New Mexico Compilation Commission at <https://www.nmcompcomm.us/>

**Rulings.** Rulings signed by the Secretary and approved by the Attorney General are written statements that apply to one or a small number of taxpayers. A taxpayer may request a ruling (at no charge) to clarify its tax liability or responsibility under specific circumstances. The Department will not issue a ruling to a taxpayer who is undergoing an audit, who has an outstanding assessment, or who is involved in a protest or litigation with the Department over the subject matter of the request. The Department's rulings are compiled and available on free of charge at <http://www.tax.newmexico.gov/rulings.aspx>.

The request for a ruling must be in writing, include accurate taxpayer identification and the details about the taxpayer's situation, and be addressed to the Secretary of the Taxation and Revenue Department at P.O. Box 630, Santa Fe, NM 87504-0630. The taxpayer's representative, such as an accountant or attorney, may request a ruling on behalf of the taxpayer but must disclose the name of the taxpayer. While the Department is not required to issue a ruling when requested to do so, every request is carefully considered.

The Secretary may modify or withdraw any previously issued ruling and is required to withdraw or modify any ruling when subsequent legislation, regulations, final court decisions or other rulings invalidate a ruling or portions of a ruling.

**Public Decisions & Orders.** All public decisions and orders issued since July 1994 are compiled and available on the Department's web page free of charge at <http://www.tax.newmexico.gov/tax-decisions-orders.aspx>.

*This publication provides general information. It does not constitute a regulation, ruling, or decision issued by the Secretary of the New Mexico Taxation and Revenue Department. The Department is legally bound only by a regulation or a ruling [7-1-60, New Mexico Statutes Annotated, 1978]. In the event of a conflict between FYI and statute, regulation, case law or policy, the information in FYIs is overridden by statutes, regulations and case law. Taxpayers and preparers are responsible for being aware of New Mexico tax laws and rules. Consult the Department directly if you have questions or concerns about information provided in this FYI.*

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**FOR FURTHER ASSISTANCE**

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.

**TAX DISTRICT FIELD OFFICES**

**ALBUQUERQUE**

10500 Copper Pointe Avenue NE  
Albuquerque, NM 87123

**SANTA FE**

Manuel Lujan Sr. Bldg.  
1200 S. St. Francis Dr.  
Santa Fe, NM 87504

**FARMINGTON**

3501 E. Main St., Suite N  
Farmington, NM 87499

**LAS CRUCES**

2540 S. El Paseo Bldg. #2  
Las Cruces, NM 88004

**ROSWELL**

400 Pennsylvania Ave., Suite 200  
Roswell, NM 8820

For forms and instructions visit the Department's web site at <http://www.tax.newmexico.gov>

**Call Center Number:**

**1-866-285-2996**

**If faxing something to a tax district field office, please fax to:**

**Call Center Fax Number:**

**1-505-841-6327**

**If mailing information to a tax district field office, please mail to:**

Taxation and Revenue Department  
P.O. Box 8485  
Albuquerque, NM 87198-8485

For additional contact information please visit the Department's website at

<http://www.tax.newmexico.gov/contact-us.aspx>

*This information is as accurate as possible as of the date specified on the publication. Subsequent legislation, new state regulations and case law may affect its accuracy. For the latest information please check the Taxation and Revenue Department's web site at [www.tax.newmexico.gov](http://www.tax.newmexico.gov).*

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