
FYI-201

New Mexico
Taxation and Revenue Department

FOR YOUR INFORMATION

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

Gross Receipts Tax and Certain Foods

This publication provides general information on the application of gross receipts tax to food sold in New Mexico and the deduction available under Section 7-9-92 NMSA 1978.

In the 2004 legislative session, the New Mexico Legislature repealed the general gross receipts tax on food for home consumption and tied the terms directly to the federal Supplemental Nutrition Assistance Program. It also repealed a long-standing .5% credit that businesses within municipal boundaries were using to remain competitive with similar businesses in unincorporated areas of the counties where the municipalities are located. These changes were effective January 1, 2005.

In the 2021 legislative session, the New Mexico Legislature made clear that, in the light of at home delivery of groceries becoming more important and popular, if the groceries are sold by a qualified seller, the gross receipts tax deduction can be claimed starting July 1, 2021.

This information is as accurate as possible at time of publication. Subsequent legislation, changes in the federal Supplemental Nutrition Assistance Program, new state regulations, and court cases may affect its accuracy. For the latest information please check the Taxation and Revenue Department's web site at www.tax.newmexico.gov.

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FOOD DEDUCTION SUMMARY

Section 7-9-92 NMSA 1978 provides a gross receipts tax deduction for the receipts of a retail food store from the sale of certain food items as specified in Part 271 of the federal Supplemental Nutrition Assistance Program.

See the United States Department of Agriculture site, www.fns.usda.gov/snap/ for more information on what qualifies for the Supplemental Nutrition Assistance Program. Based on the United States government definition, the New Mexico definition of food eligible for the deduction from gross receipts includes most staple grocery food items and cold, prepared foods packaged for home consumption. Also included are seeds and plants to grow food for personal consumption of eligible households. Below are the federal definitions for “food” and “retail food store”:

Definitions

Eligible Food is (1) any food or food product intended for human consumption except alcoholic beverages, tobacco, hot foods, and hot food products prepared for immediate consumption, and (2) seeds and plants for use in gardens to produce food for personal consumption of households according to 7 USCA 2012(k)(1). See below for exceptions.

Retail Food Store is an establishment that sells food for home preparation and consumption. For New Mexico purposes the establishment must meet the definition of retail food store in 7 USCA 2012(o)(1) for federal Supplemental Nutrition Assistance Program purposes whether or not it actually participates in the federal Supplemental Nutrition Assistance Program. To qualify, a retail store must conform to at least one of two criteria the federal government sets. It either must (criterion A) stock and offer a variety of at least seven foods on a continuous basis in each of four staple food categories – including perishable foods in at least 3 of the categories – or (criterion B) has over 50% of its gross retail sales of the establishment or route in staple foods. The four categories of staple foods are:

- Breads or cereals
- Dairy products
- Fruits or vegetables
- Meat, fish, or poultry

“staple foods” do not include accessory food items, such as coffee, tea, cocoa, carbonated and uncarbonated drinks, candy, condiments, and spices. For more information on this see the USDA website: www.fns.usda.gov/snap/

Exceptions follow.

Exceptions

Ineligible for the deduction from gross receipts for the sale of food by a retail food store are:

- Receipts from the sale of food already exempt or preempted by federal law or exempt or deductible under New Mexico’s Gross Receipts and Compensating Tax Act. All other applicable exemptions and deductions should be claimed prior to claiming the deduction under Section 7-9-92 NMSA 1978.
- Nonfood items like soaps, paper products, household supplies, grooming items, cosmetics, toothpaste, hardware, sewing notions, toys and other items commonly sold in retail food stores;
- Pet foods, accessories, and medicines;

- Vitamins, supplements, and over-the-counter medicines See the USDA site: www.fns.usda.gov/snap/ . If an item has a Supplement Facts Label, it is considered a supplement and is not eligible for SNAP purchase.
- Prescription drugs for persons – not pets – are already deductible in New Mexico under Section 7-9-73.2 NMSA 1978.
- Alcoholic beverages, tobacco, and tobacco products;
- Any food eaten in the store;
- Hot food: for instance, delicatessen items and items from in-store snack bars (foods that are hot at the point of sale). Additional information can be located here: <https://www.fns.usda.gov/snap/retailer-eligibility-prepared-foods-and-heated-foods>;
- Restaurant food;
- Live animals (except shellfish, fish removed from water and animals slaughtered prior to pick-up from the store); and
- Any food purchased at establishments that do not meet the definition of retail food store.

Example: A supermarket has a delicatessen section where customers buy sandwiches and other items to eat in the store. The market cannot deduct receipts from sales of sandwiches because the foods must be for home consumption.

Example: A supermarket sells food to a charitable organization or public school for a fund-raising event. The receipts are deductible under other statutes in the Gross Receipts and Compensating Tax Act, so the supermarket cannot claim them under the food deduction. They are excluded from the deduction.

When a retailer is not sure whether an item of prepared food is a nutritional supplement or a food, and there are doubts about its eligibility for the state gross receipts tax deduction, the best advice is to consult the federal Supplemental Nutrition Assistance Program or check the latest list of federally eligible foods at www.fns.usda.gov/snap/.

Ineligible to qualify as a retail store (inclusive of but not limited to) are:

- Stores where the chief business is, for example, the sale of gasoline or other products, and the store does not stock a variety of qualifying foods (at least 7) in each of the four categories of staple foods on a continuous basis, of which must be perishable in at least 3 categories;
- Stores where sales of staple foods constitute less than 50% of gross retail sales. *The food stamp program – and therefore the state of New Mexico - prohibit the store from counting coffee, tea, cocoa, carbonated and non-carbonated drinks, candy, condiments and spices in the 50%;*
- Concessions at public or private sporting and social events where food is not intended for home consumption;
- Sidewalk vendors and other open-air vendors at fairs, festivals, etc. where food is not intended for home consumption;
- Vending machines, and
- Other vendors who do not meet the definition of “retail food store” on page 2.

Automatically qualifying for the New Mexico gross receipts tax deduction on qualifying foods are all stores in New Mexico that already accept federal food cards in payment. The state deduction applies to certain foods paid for by means other than food cards.

Other establishments and house-to-house vendors of qualifying foods may be eligible to claim the deduction even if they do not choose to accept food stamps. According to state law, they would have to meet federal criteria for food card payments, but if they do, they may take the state

deduction.

If you are a non-food-stamp retailer please complete and submit the Form RPD-41295, *Application for New Mexico Retail Food Store Certification*, to see if they qualify for the deduction for certain food sales. RPD-41295 is available on the web site at <http://www.tax.newmexico.gov/Businesses/forms-publications.aspx>. The application form asks for the type of business, ownership, list of inventory and services available at the location, list of staple food categories in the store's inventory, list of staple foods meeting the federal definition of "perishable," gross sales for the tax year as reported to the IRS (new businesses may estimate), and the eligible retail food sales for the tax year. If a store sells a limited variety of staple foods, it may be a specialty store that must provide its gross annual retail food sales in addition to the information above.

When the non-food-stamp retailer submits the application and is approved by TRD, it is authorized to take the state deduction as appropriate. Once approved, you will be able to see the special rate type in the Taxpayer Access Point (TAP). If you eligible to claim this deduction but you do not see the special rate type to report this deduction, please contact the Department's call center at 1-866-285-2996 or e-mail the business registration unit Business.Reg@state.nm.us

Example: A business sells gasoline and as a sideline runs a small convenience store where motorists can buy snacks, soft drinks, milk, hot dogs, and other incidentals. It does not stock a variety of staple foods on a continuous basis or keep them on public display. The retailer cannot take a food deduction for the sale of milk or any other staple food because the store does not qualify as a retail store under the federal – and hence state – definition of "retail food store." Please see page 2.

Example: A bakery sells only one kind of baked product to retail customers. It cannot take the deduction from gross receipts for state purposes because it does not meet the federal criteria for a retail food store. It must have a variety of baked goods.

Example: Bread is sold in packages in a supermarket's bread and snack foods section, but a specialty bread shop next door to the supermarket is a specialty shop that sells nothing but bread. The supermarket may take the deduction from gross receipts for the sale of bread; the specialty store may not. Although the breads at both locations may be classed as "baked" goods, the specialty store does meet the definition of a "retail food store" on page 2. The federal and state criteria say it is not a retail food store for federal Supplemental Nutrition Assistance Program and state purposes.

Example: A roadside stand in a rural area sells apples every autumn. Apples are a staple food, but the roadside stand is not eligible to take the deduction under Section 7-9-92 NMSA 1978 from gross receipts tax because the apples are unprocessed agricultural products that are already exempt from gross receipts tax under Section 7-9-18 NMSA 1978.

Example: A store meets all criteria and standards of eligibility for the federal Supplemental Nutrition Assistance Program, but it has not chosen to be part of the program. It may take the deduction from New Mexico gross receipts for the sale of eligible foods because it meets the federal definition of retail food store. New Mexico does not require the store to accept food stamps as a condition for taking the deduction, only to meet the federal criteria.

DELIVERED GROCERIES

For receipts from selling food to a customer when the groceries are delivered to that customer's location. Below are examples and answers concerning the taxability for a variety of different delivery methods. Starting July 1, 2021, the law allows for this deduction to be claimed by the retail food store even if the groceries are delivered.

Note: Retail food stores remain subject to the gross receipts tax on receipts from selling tangible personal property that does not qualify as "food" under the Section 7-9-92 NMSA 1978 unless another applicable exemption or deduction applies.

In New Mexico, gross receipts tax is imposed upon the seller, not the buyer. The seller, in this case a retail food store, has sole responsibility for reporting and paying the tax, though sellers often pass the tax on to buyers. As a result, whether or not receipts from the sale of food by a retail food store that are delivered to a buyer are subject to the gross receipts tax depends on the specific details of the transaction taking place. On the next page, are examples that may help to provide clarity.

If a taxpayer feels that there may have been an error in the way that tax was applied in prior periods, they can sign-up for a managed audit with the Department. More information on this topic can be located here: <http://www.tax.newmexico.gov/Tax-Professionals/managed-audits-esc.aspx>

Please keep in mind that starting July 1, 2021, destination-based sourcing will take effect. Destination based sourcing will make the reporting location where goods are delivered the location of the sale. This may result in several different tax rates being reported by a seller and passed on to a buyer based on the delivery location. If you would like more information on this, please see, **FYI-200**, *Your Business Location and the Appropriate Tax Rate* here: <http://www.tax.newmexico.gov/forms-publications.aspx>

Example 1: A retail food store uses a third-party delivery service company to deliver groceries directly to its customer's door. The customer orders the groceries from the retail food store online and pays the retail food store online with a credit card. The delivery service then enters the store, picks up the groceries as instructed by the store, and leaves the store with the groceries that now belong to the customer to take them to the address specified by the customer. In this case, the sale took place at the store and then the delivery service takes the groceries that belong to the customer to the location that the customer specified.

Answer 1: There are two transactions in example 1. In the first transaction, the retail food store sold groceries to its customer at the store. Therefore, receipts from selling the qualifying food is eligible for the deduction under Section 7-9-92 NMSA 1978. Currently, most retail food stores are aware that if they qualify as a retail food store and they sell specific foods they are eligible for this deduction per the Internal Revenue Code requirements for the Supplemental Nutrition Assistance Program (SNAP), previously referred to as the Federal Food Stamp Program. If they qualify, they will claim the deduction under Section 7-9-92 NMSA 1978 on the items eligible for the deduction.

The second transaction is the sale of delivery services by the delivery service company which picks up and delivers the items to the customer. This service performed in New Mexico is taxable. This service may be paid for by the retail food store or the end customer. In either case, receipts from performing the delivery service are taxable unless a specific exemption or deduction exists.

Example 2: A retail food store sells groceries and offers delivery by the store for an additional service charge. The retail food store does not charge the taxpayer until it has delivered the groceries and the taxpayer has reviewed the order at the address specified. The grocery store's employee then accepts payment at the customer's location.

Answer 2: Prior to July 1, 2021 - The retail food store is the taxpayer for both the food and the service. However, it is not selling the groceries "at" the retail food store. The sale and transfer of ownership is taking place at the customer's specified delivery location. In this case, due to the plain reading of the statute, receipts from sale of the food and the separate delivery charge are both taxable. The retail food store is not eligible for the deduction under Section 7-9-92 NMSA 1978 for the sale of the food. **Starting July 1, 2021** - The retail food store is the taxpayer for both the food and the service. Due to a recent law change, the receipts from the sale of the qualifying food "by" the retail food store is eligible for the deduction under Section 7-9-92 NMSA 1978. However, the service fee for the delivery of the groceries is not eligible for this deduction and gross receipts tax is due. It is also worth noting, that July 1, 2021 New Mexico is moving to destination-based sourcing and the gross receipts tax rate will be based on the address the groceries are delivered to.

Example 3: A retail food store sells groceries and offers delivery by the store for an additional service charge. A customer orders groceries online from the retail food store. The retail food store accepts the customer's online credit card payment and locates and packs the groceries for delivery to the customer.

Answer 3: The retail food store is the taxpayer for receipts from selling both the groceries and the service. The sale and transfer of ownership of the food to the customer occurs at the retail food store. The grocery store may deduct receipts from selling food under Section 7-9-92 NMSA 1978. The retail food store is subject to the gross receipts tax on receipts from selling the service of delivery.

Example 4: A delivery service sells groceries and delivers them to its customer's home.

Answer 4: In this case, unless the food delivery service company is a retail food store, it does not qualify for the deduction under Section 7-9-92 NMSA. However, when the delivery service company purchases the groceries at a retail food store for resale to its customer, the retail food store is eligible for the deduction under Section 7-9-92 NMSA 1978 for food covered by the deduction. The retail food store's receipts from selling other tangible personal property to the delivery company (e.g., cleaning supplies, toilet paper, etc.) are deductible with appropriate documentation under Section 7-9-47 NMSA 1978 as receipts from the sale of tangible personal property for resale. However, unless the delivery service company is a retail food store, or a different exemption or deduction exists that the transaction qualifies for, the sale to the customer will be taxable.

REPORTING GROSS RECEIPTS FROM FOOD SALES

Prior to July 1, 2021, use the Form CRS-1. Starting July 1, 2021 use Form TRD-41413, *Gross Receipts Tax Return* to report and deduct eligible receipts from the sale of food. To report this deduction on a paper form you must use the special rate code "F" for food retailers. In the Taxpayer Access Point (TAP), when prompted for "Rate Type" instead of selecting "Regular" you will select "Food". If you do not see this option in TAP, you will need to complete Form RPD-41295, *Application for New Mexico Retail Food Store Certification* and submit it to the

Department.

Section 7-9-92 NMSA 1978 says the special deduction for food does not apply to gross receipts already exempt or deductible under federal law or New Mexico's Gross Receipts and Compensating Tax Act. If you have deductible sales of food to 501(c)(3) organizations, governmental entities, other retailers, large shipments going out-of-state in interstate commerce, etc., claim those deductions on the tax return in the usual way. You cannot take them a second time by claiming the deduction for eligible foods under the special rate code described below.

Caution: Do not report receipts from sales paid for with federal Supplemental Nutrition Assistance Program food cards. Such sales are already exempt from gross receipts tax and should not appear on the tax return. Report sales of food that qualify for the deduction from New Mexico's gross receipts tax as described on page 2.

Example: A grocer has \$50,000 in receipts qualifying for the state gross receipts tax deduction under Section 7-9-92 NMSA 1978 for foods listed by the United States Department of Agriculture Supplemental Nutrition Assistance Program. Of that total, \$30,000 was purchased directly by customers who used a food assistance card. The Supplemental Nutrition Assistance Program is already exempt from gross receipts tax. Receipts from items paid for with food cards do not appear on the tax return as gross receipts. The retailer cannot take a second food deduction on that \$30,000. The retailer may deduct only those receipts that were NOT paid for with food cards, which receipts are already exempt from gross receipts tax and not reported on the tax return.

Food retailers report and deduct eligible food receipts separately from all other receipts. **Column C is VERY important.** Enter the special rate code "F" in Column C if the retailer claims the deduction for food according to the definition on page 2 of this publication. *Leave Column C blank on the paper form when entering gross receipts from all other types of sales or in TAP select "regular" as the rate type to enter gross receipts not eligible for a special rate code.*

The sample Form TRD-41413, *Gross Receipts Tax Return* on the next page shows how a retail food store should state the gross receipts from food eligible for the deduction, separating the qualifying food deduction from all other gross receipts for each location code.

Example: For an Albuquerque business location, a retailer has \$100,000 in gross receipts after removing receipts from all foods paid for with USDA food cards. The \$100,000 includes sales to nonprofit, charitable organizations recognized under Section 501(c)(3) of the Internal Revenue Code and covered by the Type 9 nontaxable transaction certificate (NTTC), and sales covered by the Type 2 NTTC (tangible personal property for resale). Receipts from sales of foods that meet the criteria for deduction under New Mexico law, as described on pages 2 and 3 of this FYI, amount to \$25,000. The remaining \$75,000 includes all other kinds of receipts: deductible sales, taxable non-food items and taxable food (food ineligible for the deduction). The report breakdown is as follows:

- **The retailer must separate other deductible sales from sales that carry the special food code "F" because the law requires it.** The retailer counts \$75,000 in sales that do not meet standards for the special-code food deduction. The retailer adds together all receipts already deductible under other sections of the Gross Receipts and Compensating Tax Act (sales covered by NTTCs). They amount to \$15,000. The retailer completes the Form TRD-41413, *Gross Receipts Tax Return* in the usual way, but the total gross receipts (excluding tax) in Column D are \$75,000 instead of \$100,000. The retailer deducts the NTTC amount, \$15,000, from \$75,000. The remainder is \$60,000. The retailer pays tax on

\$60,000. See the sample Form TRD-41413, *Gross Receipts Tax Return* in this booklet.

- On a separate line the retailer enters the \$25,000 in receipts eligible for the state food deduction, placing the special “F” code in Column C.

Using the special rate code allows for local governments to receive the correct gross receipts tax revenue distributions and should suffer no revenue losses ***if taxpayers within their jurisdictions report correctly.***

Paper Form:

- Prior to July 1, 2021 –
 - Use the familiar CRS-1 Form for three or fewer lines of detail;
 - Use the CRS-1 Long Form for more than three lines of detail, multiple locations, etc.
- Starting July 1, 2021 –
 - Use Form TRD-41413, *Gross Receipts Tax Return*

All tax returns, forms, and publications can be located at <https://www.tax.newmexico.gov/forms-publications/> in a printer-friendly format.

QUESTIONS

Questions about the deduction offered for receipts from the sale of qualifying foods should be addressed to the local district tax office or the call center. The contact information is on page 12.

Questions about specific foods that qualify under the federal Supplemental Nutrition Assistance Program should be addressed to the United States Department of Agriculture or the New Mexico Human Services Department. Please see “For Further Assistance” on page 12.

CRS-1 Long Form Example - prior to July 1, 2021

State of New Mexico - Taxation and Revenue Department
CRS-1 - LONG FORM PAGE 1
 COMBINED REPORT SYSTEM



Mail To: Taxation and Revenue Department,
 P.O. Box 25128, Santa Fe, NM 87504-5128

NAME John Doe Stores STREET/BOX 222 Santa Fe Street CITY, STATE, ZIP Santa Fe, NM 87504	NEW MEXICO CRSIDNO. 02-111111-000
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TAX PERIOD

01	01	14	through	01	31	14
Month	Day	Year		Month	Day	Year

Check if applicable: Amended report

Payment made by:

Automated clearinghouse deposit Date _____

Federal wire transfer Date _____

If additional space is needed, use the supplemental page.

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 or download the form from our web site at www.state.nm.us/tax.

A	Municipality / county name	B	Special code*	C	Location code	D	Gross receipts (excluding tax)	E	Total deductions	F	Taxable gross receipts	G	Tax rate	H	Gross receipts tax
	Albuquerque/Bern				02100		75,000.00		15,000.00		60,000.00		7.00		4,200.00
	Albuquerque/Bern		F		02100		25,000.00		25,000.00		0.00		7.00		0.00
	Santa Fe/Santa Fe				01123		15,730.00		520.00		15,210.00		8.1875		1,245.32
	Santa Fe/Santa Fe		F		01123		100,000.00		100,000.00		0.00		8.1875		0.00
Enter total of columns D, E and H, this page. * See instructions for column B.							\$ 215,730.00		\$ 140,520.00						\$ 5,445.32
If supplemental pages are attached, enter total of all columns D, E and H, from this page and all supplemental pages.							\$		\$						\$

SAMPLE

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 Agent

John Doe 505-222-2222

Print name Phone

Owner 02/25/14

Title Date

1	TOTAL GROSS RECEIPTS TAX ALL PAGES	5,445.32
2	COMPENSATING TAX	10.00
3	WITHHOLDING TAX	
4	TOTAL TAX DUE	5,455.32
5	PENALTY	
6	INTEREST	
7	TOTAL AMOUNT DUE	5455.32

TRD-41413, Gross Receipts Tax Return Example - use starting July 1, 2021

TRD-41413
Rev. 06/01/2021

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 (NMBTN) 02-111111-000		
Federal Employer Identification Number (FEIN) 12-3456789	Social Security Number (SSN)	
Business Name (Print) John Doe Stores		
<input type="checkbox"/> If the address is new or changed, mark this box. If there are any additional changes to your NMBTN please complete and send in AGD-31016, Business Tax Registration Application and Update Form		
Mailing Address (Number and street) 222 Santa Fe		
City New Mexico	State NM	Postal/ZIP Code 87504
if foreign address, enter country		Foreign Province or state
E-mail address johndoestores@test.com	Phone Number 505-123-4567	

Tax Period	
Beginning (MM/DD/YYYY) 01/01/2021	Ending (MM/DD/YYYY) 01/31/2021

Amended Return	
<input type="checkbox"/>	<p>Amended Return</p> <p>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. Reason for amending, see instructions for more information. IMPORTANT: If your amended return will result in an overpayment or refund due, you must attach RPD-41071, Application For Refund and supporting documentation to justify your refund request. Incomplete requests can result in a refund delay, request for information, or denial.</p> <p>Reason for amending: _____</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
Albuquerque/Bern	02-100		75,000.00	7-9-117	15,000.00	60,000.00	7.8750%	4,725.00
Albuquerque/Bern	02-100	F	25,000.00		25,000.00	0.00	7.8750%	0.00
Santa Fe/Santa Fe	01-123		15,730.00	G0-999	520.00	15,210.00	8.4375%	1,283.34
Santa Fe/Santa Fe	01-123	F	100,000.00		100,000.00	0.00	8.4375%	0.00
Enter the total amount of gross receipts (excluding tax) here:			215,730.00		140,520.00	A. Enter the total amount of gross receipts tax due here:		+ 6,008.34
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)	1.	= 6,008.34
2. Business-Related tax credits applied, from Schedule CR, line A. Attach Schedule CR. (This line cannot be more than line 1)	2.	-
3. Net Tax. (Subtract line 2 from line 1, enter amount here).....	3.	= 6,008.34
4. Penalty. (If you want penalty computed for you, leave blank)	4.	+
5. Interest. (If you want interest computed for you, leave blank)	5.	+
6. Total Amount Due. (Add lines 3, 4, and 5, enter amount here).....	6.	= 6,008.34
7. Refundable business-related tax credits applied, from Schedule CR, line B. Attach Schedule CR.	7.	-
8. Overpayment. Attach RPD-41071 (Subtract line 6 from line 7, enter amount here).....	8.	=

Fuel Only	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-41298, which has been retired)	
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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.

	John Doe	Owner	02/25/2021
Signature of taxpayer or authorized agent	Print Name	Title	Date

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.

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

United States Department of Agriculture Food and Nutrition Service, Supplemental Nutrition Assistance Program: 1-800-221-5689
Web site: www.fns.usda.gov/snap/

New Mexico Human Services Department

P.O. Box 2348

Santa Fe, NM 87504-2348

Web site:

https://www.hsd.state.nm.us/lookingforassistance/supplemental_nutrition_assistance_program_snap/

New Mexico Food Stamp Information: 1-800-283-4465

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.

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.