
FYI-203

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 Holiday

This publication provides general information on the application of gross receipts tax to retail sales of certain tangible personal property sold beginning each year at 12:01 a.m. on the last Friday in July, through midnight the following Sunday.

This information is as accurate as possible at the time of publication. Subsequent legislation, 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 <https://www.tax.newmexico.gov/>.

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General Summary of the Gross Receipts Tax Holiday

The 2005 New Mexico Legislature established a deduction (Section 7-9-95 NMSA 1978) from gross receipts for retail sales of certain tangible personal property within a prescribed period every year. When retailers may deduct gross receipts, they have no need to recover tax costs from customers. Customers can therefore buy these items free of tax during this period. For a more detailed list of taxable and nontaxable items, please see page 5 of this FYI, "List of Taxable and Nontaxable Items".

The prescribed period of the annual "gross receipts tax holiday" is three days long, beginning at 12:01 a.m. on the last Friday in July, through midnight the following Sunday.

Nontaxable Transactions During the Tax Holiday

The law limits the tax-holiday deduction to retail sales of the following types of items (please see page 5 of this FYI for a more detailed list of taxable and nontaxable items for the tax holiday):

- Clothing or shoes sold for less than \$100; however, accessories and special clothing or footwear primarily designed for athletic activity or protective use and not normally worn beyond the scope of the athletic activity or protective use remain taxable;
- Desktop, laptop, notebook, or tablet computers sold for no more than \$1,000, and any associated monitor, speaker or set of speakers, printer, keyboard, microphone, or mouse sold for no more than \$500, and;
- School supplies students normally use in a standard classroom for educational purposes. The law specifically lists notebooks, paper, writing instruments, crayons, art supplies, rulers, bookbags, backpacks, handheld calculators, maps, and globes as deductible during the tax holiday. The law specifically *excludes* watches, radios, compact disc players, headphones, sporting equipment, portable desktop telephones, copiers, office equipment, furniture, or fixtures. The law does not consider these excluded items to be school supplies that students normally use in a standard classroom. Sales of those items are taxable during the three-day period.

Taxable Transactions During the Tax Holiday

Even when the transactions take place during the gross receipts tax holiday, gross receipts tax is due and payable on gross receipts from:

- Sales of services performed on otherwise qualifying tangible personal property; for example, clothing alterations, repair and dry cleaning, or computer services, installation and repair (Regulation 3.2.242.15 NMAC);
- Sales of all other services performed in New Mexico during the tax holiday, including, but not limited to, construction, repair, maintenance, landscaping, medical treatment, physical examinations for school purposes, etc;
- Leasing or renting tangible personal property that would be deductible if *sold* by a retailer during the tax holiday, and receipts from all other leasing or rental activity conducted during that weekend (Regulation 3.2.242.15 NMAC);
- Sales of licenses and other intangible personal property;
- Sales of all tangible personal property not identified by law or regulation as deductible during the tax holiday;
- Sales of tangible personal property that the law specifically identifies as taxable if sold at retail during the tax holiday. Such property includes watches, radios, compact disc players, headphones, sporting equipment, portable desktop telephones, copiers, office equipment,

furniture or fixtures, everyday clothing priced at \$100 or more, clothing designed for special athletic activity or protective use, accessories, and

- Sales of qualifying items that exceed the allowable value established by statute or regulation (see “definition of school supplies” below).

Definitions

Standard Classroom is a classroom (1) located in a school; (2) configured for a general education curriculum, and (3) containing no specialized equipment such as scientific laboratory equipment or musical instruments (Regulation 3.2.242.7 NMAC).

School Supplies Normally Used by Students in a Standard Classroom for Educational Purposes means implements and materials typical students normally use in a general education curriculum. Such supplies must be priced under \$30 per unit for notebooks, paper, writing instruments, crayons, art supplies, paper clips, staples, staplers, scissors, and rulers; under \$100 per unit for bookbags, backpacks, maps, and globes; and under \$200 handheld calculators. Please note that these items need not be used for school purposes, but they must meet the criteria for items normally used by students in a standard classroom setting (Regulation 3.2.242.7 NMAC).

Items Normally Sold as a Unit are items usually sold in pairs, sets, boxes, cartons, cases or other quantity containers, or items sold as a package in a single transaction. Those items must continue to be sold as units during the holiday. They cannot be broken down, priced separately and sold as individual items to qualify for the deduction; for example, a retailer cannot sell a \$180 pair of shoes singly for \$90 each to qualify for the deduction offered for clothing under \$100 (Regulation 3.2.242.8 NMAC).

Other Taxable Items Sold During the Tax Holiday

Ineligible for the deduction from gross receipts for the sale of tangible personal property during the gross receipts tax holiday, in addition to those specifically excluded by statute and listed on page 2 under “taxable transactions” are the following items:

- E-readers that only have the ability to access the internet but that have no other computing functions such as word processing, spreadsheet capabilities, etc.;
- Personal digital assistants (PDAs), MP3 players, cassette players and recorders, cameras, books, magazines, and other periodicals;
- All computer and computer-related equipment not specifically listed by statute or regulation as deductible (see page 2) unless bundled with and included in the price of a deductible item within the price limits set by law;
- All computer software unless bundled with and included in the price of a deductible item within the price limits set by law;
- Musical instruments;
- All games, including video games, board games, computer games, and handheld gaming devices;
- Materials and equipment for making, repairing, or altering clothing; for example, cloth or other fabric, textile or material, thread, yarn, needles, buttons, zippers, and patterns;
- Athletic and protective gloves, pads, supporters, and helmets;
- Swimwear, cover-ups, and caps;
- Specialized footwear not readily available for streetwear, including ski boots, riding boots, waders, bowling shoes and shoes with cleats or spikes;

- Briefcases and luggage;
- Prerecorded CDs, DVDs, and cassette tapes, and
- Other specialized school instruments or work tools.

Types of Sales/Exchanges

The statute limits the gross receipts tax deduction to the times specified. Accordingly, transactions either partly or wholly outside the time limits of the holiday may pose problems for some retailers and their customers. Some of those transactions are:

Rain Checks. A rain check assures the customer that a sold-out or out-of-stock sale item may be purchased after the sale at the sale price. Receipts from qualified sales of tangible personal property made with a rain check issued *during the term of the tax holiday* are deductible from gross receipts. Sales made and paid for with a rain check outside the term of the tax holiday are fully taxable regardless of when the rain check is issued (Regulation 3.2.242.9 NMAC).

Layaway Sales. When retailers hold merchandise on a layaway plan at a customer's request, they are performing a service. A layaway is not a completed retail transaction. It follows that:

1. The initiation of a layaway plan is not a sale even when the customer pays a deposit to the retailer. A "sale" takes place only when the final payment occurs and the merchandise is delivered to the customer. Until then the customer does not own the property. The sale is not complete;
2. Final payment *and* delivery of the qualifying merchandise must occur during the gross receipts tax holiday, or the retailer cannot take the deduction offered for the tax holiday, and
3. If final payment and delivery of qualifying layaway merchandise take place during the tax holiday, the transaction is deductible when other requirements are met (Regulation 3.2.242.10 NMAC).

Gift Certificates. The retailer's sale of a gift certificate in and of itself is not taxable. If a gift certificate sold during the tax holiday is redeemed after the tax holiday ends, however, the retailer may not take the tax holiday deduction even for qualifying tangible personal property. The redemption opportunity closes when the tax holiday ends.

Exchanges and Refunds.

1. Qualifying tangible personal property sold at retail during the tax holiday and exchanged at a later date for an item of the same price remains deductible.
2. Qualifying tangible personal property sold at retail during the tax holiday but later exchanged for an item of greater or lesser value is subject to the tax (Regulation 3.2.242.11 NMAC).

Internet, Mail Order and Telephone Sales. Receipts from the sale of eligible tangible personal property to persons with New Mexico billing addresses are deductible to the retailer when:

1. The item is both delivered to *and* paid for by the customer during the tax holiday period, or
2. The customer orders and pays for the item *and* the retailer accepts the order during the tax holiday, even if delivery of the item takes place after the tax holiday (Regulation 3.2.242.12 NMAC).

Reporting Gross Receipts from Eligible Tax Holiday Sales

Please note that retailers of qualifying tangible personal property are not required to participate in the tax holiday or to take the deduction offered. If they do not participate, they pay tax on otherwise eligible sales and may recover their tax costs from the customer.

Retailers should use the Form TRD-41413, *Gross Receipts Tax Return* as usual to report and deduct receipts from the sale of qualifying items sold during the tax holiday. In Column E, add **D0-023** to claim the deduction under Section 7-9-95 NMSA 1978. Note: The Department retired form RPD-41299, *Gross Receipt Tax Holiday* to make reporting of this deduction easier for taxpayers.

Retailers must maintain records of the type of item sold, the date it was sold, and the sales price of deductible merchandise.

The retailer may take an exemption or a deduction on a transaction only once. If during the tax holiday the retailer accepts or has a nontaxable transaction certificate on file, and the customer buys tangible personal property that otherwise qualifies for the tax holiday deduction, the retailer may not take the deduction for the tax holiday (Section 7-9-95 NMSA 1978). Gross receipts that are already exempt or deductible under other sections of the Gross Receipts and Compensating Tax Act are ineligible for the tax holiday deduction.

Filing the Tax Return

Paper Form TRD-41413, *Gross Receipt Tax Return*:

Use Form TRD-41413, *Gross Receipts Tax Return* and separately report this deduction using the deduction code **D0-023**. The Form TRD-41413, *Gross Receipts Tax Return* can be located in printer-friendly format at <https://www.tax.newmexico.gov/forms-publications/>.

Online Filing: The Department recommends filing online through the Taxpayer Access Point (TAP) whenever possible. TAP can be located here: <https://tap.state.nm.us/Tap>. If you file your gross receipts tax return online select the deduction code D0-023 to report this deduction.

List of Taxable and Nontaxable Items

This FYI contains a list, intended as general guidance and by no means all-inclusive, of both taxable and nontaxable items for quick reference by retailers taking part in the gross receipts tax holiday during the first weekend of August.

The list below is divided into categories, but please note that within some categories there is a set dollar maximum. To qualify for the deduction, clothing or shoes must be priced at less than \$100 per unit. The price limit for desktop, laptop or notebook computers is \$1,000, and for related computer hardware it is \$500. School supplies for use in standard, general-education classrooms must be under \$30 per unit. There are items specifically excluded by statute in all categories. Those items are always taxable.

New Mexico Taxation and Revenue Department

T or NT	Item	"T" is "Taxable"; "NT" is "Nontaxable"
Article of Clothing, Footwear and Accessories (less than \$100)		
NT	Aerobic clothing	
T	Antique clothing (collectable - not for wear)	
NT	Antique clothing (for wear)	
T	Appointment books	
NT	Aprons/Clothing shields	
T	Arch supports	
T	Arm warmers	
T	Athletic gloves, pads, supporters	
T	Athletic or sport uniforms or clothing	
NT	Athletic socks	
T	Athletic supporters	
NT	Baby clothes	
NT	Baby diapers	
T	Ballet shoes	
T	Bandanas	
T	Barrettes and bobby pins	
T	Baseball gloves	
T	Baseball shoes with cleats	
T	Bathing suits, caps, and cover-ups	
T	Batting fabric	
T	Beach caps and coats	
T	Belt buckles (when sold separately)	
T	Belts for weightlifting	
NT	Belts with buckles attached	
NT	Belts without buckles	
NT	Bibs	
T	Bicycle shoes with cleats	
T	Billfolds, wallets	
T	Blankets	
NT	Blouses	
T	Bobby pins	
T	Boots, specialty (including but not limited to climbing, fishing, hiking, riding, ski, waders)	
NT	Boots, general purpose (winter, dress, cowboy)	
NT	Bow ties	
NT	Bowling shirts	
T	Bowling shoes	
T	Bracelets	
T	Braces and supports worn to correct or alleviate a physical incapacity or injury	
NT	Bras	
NT	Bridal apparel, sold	

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T or NT	Item	"T" is "Taxable"; "NT" is "Nontaxable"
NT	Bridal gowns and veils, sold	
T	Briefcases	
T	Buttons	
NT	Camp clothing	
NT	Caps and hats, including sports	
T	Checkbook covers	
NT	Chef's uniforms	
T	Chest protectors	
NT	Choir and altar clothing	
T	Cleated and spiked shoes	
NT	Clerical vestments	
T	Cloth and lace, knitting yarns and other fabrics	
T	Clothing repair items such as thread, buttons, tapes, iron-on patches, and zippers	
NT	Coats and wraps	
T	Coin purses	
NT	Corsets and corset laces	
T	Cosmetic bags	
T	Cosmetics	
T	Costumes	
NT	Coveralls	
NT	Cowboy boots	
NT	Diapers (adult and baby, cloth, or disposable)	
NT	Dress gloves and shoes	
T	Dress shields	
NT	Dresses	
NT	Earmuffs	
T	Elastic ponytail holders	
T	Elbow pads	
NT	Employee uniforms, but not athletic or protective	
T	Fabric	
T	Fanny packs	
T	Fins	
T	Fishing boots (waders)	
T	Fishing vests (non-flotation)	
T	Football pads, pants, shoes, gloves	
NT	Formal clothing, sold	
NT	Fur clothing, coats, and stoles	
NT	Galoshes	
T	Garment bags	
NT	Garters/garter belts	
NT	Girdles, bras, and corsets	

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T or NT	Item	"T" is "Taxable"; "NT" is "Nontaxable"
T	Gloves (protective), such as rubber, surgical, welding, work, and garden	
T	Gloves (sports), i.e., baseball, bicycle, football, golf, handball, hockey, racquetball, tennis, and weightlifting	
NT	Gloves and mittens (generally), such as dress, winter, and leather	
T	Goggles	
NT	Golf clothing, caps, dresses, shirts, skirts, pants	
T	Golf gloves	
NT	Graduation caps and gowns	
T	Hair bows, clips, nets, and bands	
T	Hand muffs	
T	Handbags and purses	
T	Handkerchiefs	
T	Hard hats	
NT	Hats (general purpose: cowboy, baseball, knit)	
T	Headbands	
T	Helmets (bike, baseball, football, hockey, motorcycle, sports)	
NT	Hosiery (panty hose, support, etc.)	
T	Hunting vests	
T	Insoles	
NT	Jackets	
NT	Jeans	
NT	Jerseys - other than athletic wear	
T	Jewelry	
NT	Jogging apparel	
NT	Jogging bras	
T	Knee pads	
NT	Lab coats	
T	Leg warmers	
NT	Leotards	
T	Life jackets and vests	
NT	Lingerie	
T	Martial arts attire	
T	Mitts (baseball fielder's glove, hockey, etc.)	
NT	Neckwear, including ties and scarves	
NT	Nightgowns and night shirts	
NT	Overshoes and rubber shoes	
T	Pads (football, hockey, soccer, elbow, knee, shoulder)	
NT	Pajamas	
NT	Pants	
NT	Ponchos	
T	Ponytail holders	
NT	Prom dresses	

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T or NT	Item	"T" is "Taxable"; "NT" is "Nontaxable"
T	Protective masks (athletic, sport or occupational)	
T	Purses	
NT	Raincoats, rain hats, and ponchos	
NT	Religious clothing	
T	Riding pants	
NT	Robes	
NT	Rubber thongs, flip-flops	
NT	Running shoes without cleats	
T	Safety clothing and glasses	
T	Safety shoes not adaptable for streetwear	
NT	Sandals	
NT	Scarves	
T	Scuba gear	
NT	Shawls and wraps	
T	Shin guards and padding	
NT	Shirts	
T	Shoe inserts	
NT	Shoelaces	
NT	Shoes, general athletic	
T	Shoes, specialty: athletic, ballet, bicycle, bowling, cleated, football, golf, jazz/dance, soccer, track, etc.	
T	Shoes with cleats, spikes	
NT	Shoes without cleats	
NT	Shorts	
T	Shoulder pads (football, hockey, sports)	
T	Shoulder pads, for dresses, jackets, etc. (but not athletic or sport protective pads)	
T	Shower caps	
T	Skates (ice, in-line, roller)	
T	Ski Boots	
NT	Ski masks	
T	Ski suits (snow)	
T	Ski vests (water)	
T	Skin diving suits	
NT	Skirts	
NT	Slacks	
NT	Sleepwear, nightgowns, pajamas	
NT	Slippers	
NT	Slips	
NT	Sneakers	
NT	Socks	
T	Sports clothing and uniforms and equipment such as mitts, helmets, and pads	
T	Sports pads (football, hockey, soccer, knee, elbow, shoulder)	

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T or NT	Item	"T" is "Taxable"; "NT" is "Nontaxable"
NT	Stockings	
NT	Suits, slacks, jackets, and sports coats	
NT	Suspenders	
NT	Sweat suits	
T	Sweatbands: arm, wrist, head	
NT	Sweaters	
NT	Sweaters, sweatpants	
T	Swim masks, fins, goggles	
T	Swimsuits and trunks	
T	Tap dance shoes	
T	Tennis skirts and dresses	
NT	Tennis shoes	
NT	Ties/neckwear	
NT	Tights	
NT	Trousers	
NT	T-shirts	
NT	Tuxedos, purchased	
NT	Undergarments such as long johns	
NT	Underwear	
NT	Uniforms (occupational, military, scouting, school)	
T	Uniforms for sport	
NT	Vests, except hunting and water	
NT	Walking shoes	
T	Wallets, billfolds	
T	Weightlifting belts	
T	Wet and dry diving suits	
NT	Windbreakers	
Computers (up to \$1,000) and Computer-Related Items (up to \$500)		
NT	CD (blank)	
T	CD (pre-recorded music, voice or otherwise)	
NT	Central processing unit	
NT	Computer (desktop, laptop, notebook, and tablet)	
NT	Computer cables	
NT	Computer disks (floppies and blank CDs)	
NT	Computer hard drive	
NT	Computer ink cartridges	
NT	Computer keyboards	
NT	Computer memory equipment	
NT	Computer memory equipment (disks, flash/thumb drives)	
NT	Computer microphones	
NT	Computer modems	

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T or NT	Item	“T” is “Taxable”; “NT” is “Nontaxable”
NT	Computer monitor	
NT	Computer motherboards	
NT	Computer mouse	
NT	Computer paper	
NT	Computer printer	
T	Computer scanners	
NT	Computer speakers	
T	Computer video camera	
T	Computer software - unless bundled with a qualified computer sale	
NT	Computer Zip drives	
T	Computer/Software manuals	
NT	E-Readers (if the model has computing functions such as word processing, spreadsheets, etc.)	
T	E-Readers (Internet access only, no other computing functions)	
T	Headsets, for use with a computer	
T	Joy sticks	
NT	Printer paper	
NT	Tablet Computers	
School Supplies (under \$30) & Other School Items (applicable price limitations listed below)		
NT	Assignment books	
T	Backpacks (for hiking and similar activities)	
NT	Backpacks (for school) – under \$100	
NT	Binders	
NT	Binder clips	
NT	Blue books	
NT	Book bags	
NT	Book covers	
NT	Book markers	
NT	Books (for school) – under \$30	
T	Books (not for school use)	
NT	Calculators – under \$200	
NT	Canvas for oil painting	
NT	Cellophane (transparent) tape	
NT	Chalk	
NT	Chalkboard erasers	
T	Chalkboards	
NT	Clipboards	
NT	Construction paper	
NT	Correction tape, fluid, or pens	
NT	Colored pencils	
T	Compact disc players	
NT	Compasses	

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T or NT	Item	"T" is "Taxable"; "NT" is "Nontaxable"
NT	Composition books	
NT	Crayons, watercolors, and other art supplies	
NT	Daily planners	
NT	Data storage devices, such as CD drives	
T	Digital cameras	
T	Digital video cameras	
NT	Divider folders	
T	Dry boards for writing	
T	Duffel bags	
NT	Erasers	
T	FAX machines	
NT	File jackets	
NT	Flash cards	
NT	Folders	
NT	Glue and glue refills (stick and liquid)	
NT	Graph paper	
T	Gym bags	
NT	Highlighters	
NT	Index cards	
NT	Labels	
NT	Loose-leaf binders	
NT	Maps and globes - under \$100	
NT	Markers	
NT	Masking tape	
NT	Memo pads	
NT	Modeling clay	
NT	Notebook filler paper	
NT	Notebooks	
NT	Oil paints	
NT	Paper (notebook or printer)	
NT	Paste	
NT	Pen ink	
NT	Pencil box	
NT	Pencil erasers	
NT	Pencil lead	
NT	Pencil sharpener	
NT	Pencils, including mechanical and refills	
NT	Pens, including felt, ballpoint, fountain, and refills	
NT	Portfolios	
NT	Poster board	
NT	Poster paper	

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T or NT	Item	“T” is “Taxable”; “NT” is “Nontaxable”
NT	Legal pads	
NT	Lunch boxes	
NT	Protractors	
NT	Rulers	
NT	Scissors	
NT	Sheet protectors	
NT	Staplers and staples	
NT	Tape and tape refills and dispenser	
NT	USB flash drives; thumb drives	
NT	Watercolor paint set	
NT	ZIP drives	
Other Items		
T	Cellular telephones	
T	Crib blankets	
T	Diaper bags	
T	Eyewear	
T	Game controllers	
T	Games - board, video, computer, action, adventure, role playing	
T	Ice skates	
T	Key chains and cases	
T	Luggage	
T	Magazines	
T	Movies (DVD and VCR)	
T	MP3 players and iPods	
T	Musical instruments and related items	
T	Patterns	
T	PDA's	
T	Periodicals	
T	Sewing accessories (such as measuring tapes, needles, patterns, scissors, pins, thimbles)	
T	Shaving kits/bags	
T	Suitcases	
T	Sunglasses	
T	Receiving blankets	
T	Tape recorders and microcassettes	
T	Thread	
T	Umbrellas	
T	Videogame devices	
T	Watch bands	
T	Watches	
T	Wigs, toupees, and chignons	
T	Yarn	

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T or NT	Item	"T" is "Taxable"; "NT" is "Nontaxable"
T	Zippers	

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

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 <https://www.tax.newmexico.gov/all-nm-taxes/statutes-with-regulations/>. Specific regulations are also available at the State Records Center and Archives or on its web page at <https://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 <https://www.tax.newmexico.gov/all-nm-taxes/rulings/>.

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 <https://www.tax.newmexico.gov/all-nm-taxes/tax-decisions-orders/>.

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 Ave. NE, Suite C
Albuquerque, NM 87123

SANTA FE

Manuel Lujan Senior Building
1200 S. Saint Francis Dr.
Santa Fe, NM 87505

FARMINGTON

3501 E. Main St., Ste N
Farmington, NM 87402

LAS CRUCES

2540 El Paseo Rd, Bldg. 2
Las Cruces, NM 88001

ROSWELL

400 N. Pennsylvania Ave., Ste 200
Roswell, NM 88201

For forms and instructions visit the Department's web site at <https://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 50130
Albuquerque, NM 87181-0130

For additional contact information please visit the Department's website at <https://www.tax.newmexico.gov/contact-us/>

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.

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