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Does new mexico have a resale certificate. New mexico resale certificate form pdf. Do new mexico resale certificates expire. Does new mexico accept out of state resale certificates. New mexico resale certificate. Certificate of residence gibraltar.

[illegible]

The Taxpayer Access Point (TAP) is used to apply and execute NTTC's, as well as access publications and paper applications. Note that alternative evidence can be accepted in place of NTTC's for many deductions. Below you'll find resources outlining more information on NTTC's. The Taxation and Revenue Department (TRD) classifies NTTCs by type, each tied to specific deductions. For a comprehensive overview, refer to FYI-204: Nontaxable Transaction Certificates (NTTCs) or Form ACD-31050, Application for Nontaxable Transaction Certificates (NTTC). As a seller or lessor, you are legally liable for New Mexico gross receipts tax and may pass the amount to your customer. An NTTC obtained from TRD allows you to deduct qualified transaction receipts from your gross receipts. You only need one NTTC from a customer to cover all transactions of the same type with that customer. If the customer obtains an NTTC from TRD and executes it for you, you would not pass the gross receipts to them on qualifying transactions. NTTCs serve as conclusive evidence that proceeds from a transaction are deductible from a taxpayer's gross receipts if they accept in good faith a properly executed NTTC from the purchaser. Under Section 7-9-43 NMSA 1978, taxpayers can provide alternative evidence instead of an NTTC to establish entitlement to many deductions allowed in the Gross Receipts and Compensating Tax Act. The exception is for deductions provided in Section 7-9-46 NMSA 1978, which require a Type 11 or Type 12 NTTC. Note that Type 6 NTTC requires contractor's license verification. The Construction Industries Division (CID) of the Regulation and Licensing Department no longer requires licensing for certain classifications as of April 1, 2016: tile, fencing, fixtures, cabinets, millwork, flooring, ornamental iron, welding, painting, sandblasting, vaults, depositories, and gunite. CID is no longer regulating these trades, so a contractor's license is not required. Applicants in one of these categories can request a Type 6 on the Taxpayer Access Point portal or by contacting the department to submit new or renewal applications for Type 6 NTTCs. As a reseller, using NTTCs may exempt you from paying gross receipts taxes on qualified purchases. After registering with TRD and receiving a New Mexico Business Tax Identification Number (NMBTIN), you can obtain an NTTC online through TAP. Please note that resale certificates issued by other parties are not accepted. Resale certificates do not exempt you from paying gross receipts taxes, as they are not considered valid evidence of non-taxable transactions. In the state of New Mexico, certain types of transactions don't require sales tax registration. Instead, you can obtain a Multijurisdictional Sales and Use Tax certificate or a Border States Uniform Sale for Resale certificate. For more information on Nontaxable Transaction Certificates (NTTCs), refer to FYI-204.

STATE OF NEW MEXICO - TAXATION AND REVENUE DEPARTMENT <b>E-FILE EXCEPTION REQUEST FORM</b>			
Name of individual, firm or organization			
Mailing address			
City	State	ZIP code	
NM CRSIS ID No.	NM weight distance tax ID No.	FEIN or SSN <small>Check one: FEIN</small>	SSN <input type="checkbox"/>

**Who May Use This Form:** A taxpayer may request an exception from the requirement to e-file Combined Reporting System (CRS), Weight Distance Tax (WDT) returns, Form RPD-41374, *Annual Report of Non-Resident Remittants Holding an Agreement to Pay Tax on Oil and Gas Proceeds (OGP-D)* or Form RPD-41367, *Annual Withholding of Net Income From Pass-Through Entity Detail Report*, (PTW-D) by filing Form RPD-41350, *E-File Exception Request Form*. Exceptions will be granted if a hardship exists and there is no reasonable access to the Internet in the taxpayer's community. The taxpayer must also show a good faith effort to comply with the electronic filing requirements before an exception is granted.

**NOTE:** To qualify for exception, this form must be received by the Department at least 30 days before the taxpayer's electronic return is originally due.

**Complete all three statements about the tax program that you wish to request an exception to file electronically.** You must submit Form RPD-41350 annually for each calendar year for which you wish to request an exception of the e-file requirement. The Department will notify you of the results of the approval.

- The exception requested is for the following New Mexico tax return (check one):
 

☐ CRS-1, Combined Reporting of Gross Receipts, Compensating and Withholding Tax  
☐ Weight Distance Tax  
☐ Form RPD-41374, *Annual Report of Non-Resident Remittants Holding an Agreement to Pay Tax on Oil and Gas Proceeds*  
☐ Form RPD-41367, *Annual Withholding of Net Income From a Pass-Through Entity Detail Report*
- For calendar year \_\_\_\_\_ (One calendar year per application.)
- Provide a clear statement of the hardship that exists, the reason you feel there is no reasonable Internet access in your community, and the good faith efforts taken to comply. If additional space is needed, attach a separate page.

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I declare that the information stated above is true and correct in every material matter.

Printed Name/Date \_\_\_\_\_

Authorized Signature/Title \_\_\_\_\_

**DEPARTMENT USE ONLY**

The Department has reviewed this request for exception from the requirement to e-file the above returns. The request has been:

☐ Approved
 ☒ Denied

**For the year:** \_\_\_\_\_

**Explanation for denial, if applicable:** \_\_\_\_\_

Signature of Secretary or Delegate \_\_\_\_\_

Date of determination: \_\_\_\_\_

Initials of first reviewer: \_\_\_\_\_ Exception number: \_\_\_\_\_

**Revenue Processing Division, | Santa Fe, New Mexico 87504-5418**

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