

APPLICATION FOR REFUND

Who Must File This Form. Use this form to apply for a refund of most tax, fees, or surcharges paid to the New Mexico Taxation and Revenue Department. Unless your claim is an exception (described next), you are required to complete this form or submit a letter with substantially the same information to apply for a tax refund.

Exceptions for Filing This Form. If your refund claim is the result of overstating the tax due on a previously filed income tax or an oil and gas tax return **and** you are filing an amended return, you do not need to complete and attach this application for a tax refund. A complete amended return is sufficient to support a valid claim for tax refund. Other exceptions to filing this application are the tax, fee, and surcharge programs listed in the instructions.

How to File This Form. See the requirements list in **Information Required to Claim a Refund** on the first page of the instructions. The taxpayer or the authorized agent must sign this *Application for Refund*.

Attach to this application all documentation that supports your refund claim. A claim for refund is not valid unless it is complete and verifiable. See the instructions for more information.

To apply all or any part of your refund to another report period, liability, or another tax, fee, or surcharge program, please state in detail the report period, liability, or other tax, fee, or surcharge program to which you want to apply the refund.

Name of business or taxpayer	Taxpayer identification no. (CRS ID or SSN)
Mailing address on file	
City, state, ZIP code	
Contact name, if applicable	Phone number

I hereby certify that the State of New Mexico was overpaid the sum of _____ dollars (\$ _____) in _____ taxes, fees, or surcharges for the period(s) _____ to _____
(type of program)
see top back of this page for list
of tax, fee, surcharge programs

Basis for refund. Briefly state the facts.

Is an amended return submitted with this request? (for previously filed returns, one amended return required for each affected period)
Yes No Previously Mailed Not Required

I declare that the information reported on this form and any attached supplements are true and correct.

Signature of taxpayer or agent	Title	Date
Type or print name	Email address	Phone

**Return this form and attachments to the Taxation and Revenue Department,
P.O. Box 630, Santa Fe, New Mexico 87504-0630.**

Request For Direct Deposit

If you are requesting a refund of tax, fees, or surcharges paid to the New Mexico Taxation and Revenue Department for any of the programs listed below and would like your refund deposited directly into your bank account located at a financial institution inside the territorial jurisdiction of the United States (U.S.), complete the information. If the information below is incomplete or incorrect, the Department mails the refund to the address on file.

Programs: Combined Report System (CRS) Tax, Personal Income Tax (PIT), Corporate Income and Franchise Tax (CIT), Oil and Gas Proceeds Withholding (OGP) Tax, Enhanced 911 Surcharge (E911), Telecommunication Relay Service Surcharge (TRS), Water Conservation Fee (WCF), Weight Distance Tax (WDT), and Workers' Compensation Fee (WKC).

<p>1. Routing number: <input style="width: 100%;" type="text"/></p> <p>2. Account number: <input style="width: 100%;" type="text"/></p> <p>3. Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings</p>	<p>Required: Will this refund go to or through an account located outside the territorial jurisdiction of the U.S.? If yes, you may not use this refund delivery option.</p> <p>4. Required: <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
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FOR DEPARTMENT USE ONLY

I analyzed the records of the Taxation and Revenue Department on _____, 20____ and verified the amount of tax overpayment. I hereby certify that a tax refund is due as claimed according to Section 7-1-26 NMSA 1978. The amount of overpayment is for the following taxes:

TAX, FEE, or SURCHARGE PROGRAM	AMOUNT
1. <input style="width: 90%;" type="text"/>	\$ <input style="width: 50%;" type="text"/>
2. <input style="width: 90%;" type="text"/>	<input style="width: 50%;" type="text"/>
3. <input style="width: 90%;" type="text"/>	<input style="width: 50%;" type="text"/>
Total interest to refund	<input style="width: 50%;" type="text"/>
Total amount to refund	\$ <input style="width: 50%;" type="text"/>

Claim number
Serial number
Warrant number

Analysis of reason for overpayment: _____

Valid overpayment: YES NO Need additional information Credit amount \$ _____

Amended returns on file: YES NO N / A Credit key _____

Date requested _____

Documents supporting this refund are on file:	
I recommend refund:	
Initiated by _____	
Section supervisor _____	Date _____
Bureau Chief _____	Date _____

GENERAL APPROVAL
_____ Secretary or Delegate
IF REQUIRED
_____ Attorney General's Office

APPLICATION FOR REFUND Instructions

Exceptions to Filing RPD-41071

The following tax, fee, or surcharge programs require you to file a special form instead of this RPD-41071, *Application for Refund*, to claim a refund for their program:

- For a refund of oil and gas taxes other than the oil and gas proceeds withholding tax, use RPD-41136, *Application for Tax Refund - Oil and Gas*.
- For a refund of withholding tax on the net income of a pass-through entity (PTE) reported on *PTE New Mexico Information Return for Pass-Through Entities*, use RPD-41373, *Application for Refund of Tax Withheld From Pass-Through Entities*.
- For an overpayment of tax withheld on RPD-41367, *Pass-Through Entity Withholding Detail (PTW-D) Report*, use RPD-41373, *Application for Refund of Tax Withheld From Pass-Through Entities*.
- For a refund of vehicle-related or driver-related taxes or fees, use MVD-10208, *Request for Refund*.
- For a refund of Tobacco Products Tax, use RPD-41318, *Application for Tobacco Products Tax Refund*.
- For a refund of a spoiled or damaged cigarette stamp, use RPD-41211, *Application for Refund of Cigarette Tax*.

Follow the instructions for the applicable refund form to apply for your refund and find out about required attachments.

Information Required to Claim a Refund

According to Section 7-1-26 NMSA 1978, the following information is required to claim a refund:

- Taxpayer's name, address, and identification number
- Type of tax for which the refund is claimed, the credit or rebate denied, or the property levied upon
- Sum of money or other property claimed
- Period(s) for which the overpayment was made
- Brief statement of the facts and law on which the claim is based, referred to as the *basis for refund*, and documentation to support and substantiate the taxpayer's basis for the refund
- If applicable, a copy of an amended return for each tax period for which the refund is claimed.

When to Attach an Amended Return

If your refund is the result of overstating the tax, fees, or surcharges due on a previously filed return, you are required to attach a fully completed amended return for each affected period. Regardless of the number of amended periods, only one *Application for Refund* is required per refund claim.

IMPORTANT: When filing an amended return, submit all supporting forms, schedules, and backup as requested by the instructions.

Interest on Overpayment

The Department requires a complete and approved refund claim before calculating interest on an overpayment. The Department does not pay interest on refunds for the following tax credits:

- Investment
- Laboratory partnership with small business
- Technology jobs and research and development
- Film production
- Affordable housing
- Rural job
- High-wage jobs

Requirements for Requesting CRS-1 Tax Refunds

The documents to attach when you request a CRS-1 tax refund depend on the reason for your refund claim. To claim a refund of gross receipts tax paid because you did not claim:

- An allowable deduction, attach a copy of either of the following, if applicable:
 - ◆ The nontaxable transaction certificate (NTTC) the buyer executed so the Department can verify the buyer executed it properly and timely
 - ◆ Any other documentation necessary to support the deduction (for example, a farmer or rancher statement)
- An exemption, attach documentation necessary to support the exemption (for example, invoices or contracts)

E-filing CRS Returns

If the Department requires you to e-file a CRS-1 return, this requirement extends to e-filing all CRS-1 amended returns.

NOTE: You can only mail RPD-41071, *Application for Refund*, with its required attachments to the Department.

CRS Resources

To find out if you are required to e-file CRS-1 returns, see FYI-108, *Electronic Filing Mandate*. You can find FYI-108 at www.tax.newmexico.gov/forms-publications.aspx. On that page, click **Publications**, **FYIs**, and **100 Series-General Information**.

The following publications describe allowable deductions, exemptions, and credits against these taxes and the required documentation to support a refund claim:

- *Overview of Gross Receipts & Compensating Taxes* published in the CRS Filers Kit
- FYI-105, *Gross Receipts & Compensating Taxes - An Overview*

Request for Direct Deposit

If you want your refund directly deposited into your checking or savings account, complete the **Request for Direct Deposit** section. Failure to complete all lines and boxes in this section results in the Department mailing a paper check to the address on file.

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NOTE: Direct deposits are only allowable to the taxpayer's account. The Department is not responsible if a financial institution refuses a direct deposit, or if misapplication of a direct deposit refund was caused by a taxpayer's error, negligence, or malfeasance.

Lines 1 and 2 and Boxes 3 and 4

Line 1. The routing number, for bank identification, has nine digits. If the first two digits are not 01 through 12 or 21 through 32, the system rejects the direct deposit and you receive a check.

NOTE: If your check states it is payable through a different bank than the financial institution where you have your checking or savings account, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on this line.

Line 2. Your account number has up to 17 characters. Include hyphens, but omit spaces and special symbols as you enter the number from left to right. Leave unused boxes blank. On the sample check, the account number is **2015551517**. Do not include the check number.

Box 3. Mark an **X** in the **Checking** or **Savings** box to indicate the type of account.

Box 4. Mark an **X** in the **YES** or **NO** box to answer whether the funds for your refund would go to or through an account located outside the U.S. Marking **NO** means the financial institution's location is within the territorial jurisdiction of the U.S., which includes any of the following:

- Within the U.S.
- On a U.S. military base
- In American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, or the U.S. Virgin Islands

What Happens for Different Answers in Box 4

- If you mark an **X** in the **YES** box, you cannot use direct deposit. Either use a different bank account or to leave the **Request For Direct Deposit** section blank to receive a paper check at the address on file.
- If you do not answer the question, the Department mails your refund to you in a paper check. To comply with federal banking rules, anyone who wants their refund directly deposited into their account must answer this question.

- If you answer the question incorrectly, the National Automated Clearing House Association (NACHA) or the Office of Foreign Assets Control (OFAC) may delay, reject, or freeze your refund.
- If your bank does not accept your **Request For Direct Deposit** entries, the Department mails a check to you.

Your Rights and Refund Claims

This sections gives you information about your rights regarding tax liabilities and offsets and about denials of claims.

Tax Liabilities

If you have any tax liability, the Taxation and Revenue Department may offset all or part of an allowed refund against such liability.

To claim a refund of an overpayment due to an offset by the Department, please attach a copy of the offset notice.

Refund Claim Denials

If the Department denies your claim for refund in whole or in part, you may file a protest with the Department within 90 days of either mailing or delivery of the denial, or you may file a lawsuit in Santa Fe District Court.

If the Department does not take action on your completed claim within 180 days of receiving your claim, you may elect to treat the refund claim as denied, which allows you to pursue the remedies stated in the preceding paragraph.

If the Department requests additional relevant documentation from you, the claim is not complete. If you submit the requested documentation within the required time period, the Department uses the date the Department received the complete documentation as the start of the 180 days. If you do not provide the additional relevant documentation, the claim for refund remains incomplete.

For more information about your remedies, please see FYI-402, *Taxpayer Remedies*. You can find FYI-402 at www.tax.newmexico.gov/forms-publications.aspx. Click **Publications, FYIs**, and then **400 Series-Tax Administration**.

For More Information, Forms, and Instructions

If you have any questions, including which documents to file with a refund application or an amended return, call the Department toll free at (866) 809-2335 or visit your local district office.

To find copies of tax forms on the Department website, click www.tax.newmexico.gov/forms-publications.aspx. Then select the tax program or click the magnifying glass icon and enter the form number.