

### APPLICATION FOR REFUND

**Who Must File this Form.** This form may be used to apply for a refund of most tax, fees or surcharges paid to the New Mexico Taxation and Revenue Department. To obtain a refund, you are generally required to complete this form or submit a letter with substantially the same information. If your refund claim is the result of overstating the tax due on a previously filed income tax, estate tax or oil and gas tax return **and** you are filing an amended return, you do not need to attach an application for tax refund. In this case, a complete amended return is sufficient to support a valid claim for tax refund. Other exceptions to filing Form RPD-41071, *Application for Refund*, are listed in the instructions.

**How to File this Form.** A valid claim for refund requires information sufficient to allow the processing of the claim. You must identify the taxpayer claiming to be entitled to the refund, the type of tax overpaid, the basis for refund and, if necessary, the report period(s) overpaid. "Basis for refund" means a brief statement of the facts and a description of the reason the person believes that tax, penalty, or interest was overpaid. The basis for refund must explain why the overpayment was made and the relief requested. Do not merely enter the word "overpayment". This *Application for Refund* must be signed by the taxpayer or the taxpayer's authorized agent.

Attach all documentation to the Application for Refund that supports your refund claim. A claim for refund is not valid unless it is complete and verifiable. See *Other Required Attachments* in the instructions for more information.

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

**Taxpayer identification no. (CRS ID or SSN)**

Name of business or taxpayer if requesting a refund of income tax	<div style="border: 2px solid black; width: 100%; height: 20px;"></div>
Mailing address	
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, for the period(s) \_\_\_\_\_ to \_\_\_\_\_  
(type of tax)

Basis for refund: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Is an amended return submitted with this request?

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 \_\_\_\_\_ Phone \_\_\_\_\_ E-mail address \_\_\_\_\_

**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, complete the following information. NOTE: If the information below is incomplete or incorrect, your refund will be mailed. Your account cannot be located at a financial institution outside the territorial jurisdiction of the United States. See the instructions.

**Combined Report System Taxes (CRS), Personal Income Tax, Corporate Income and Franchise Tax, Oil and Gas Proceeds Withholding Tax, Enhanced 911 Surcharge, Telecommunication Relay Service Surcharge, Water Conservation Fee, Weight Distance Tax, and Workers' Compensation Fee.**

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

### FOR DEPARTMENT USE ONLY

I have analyzed the records of the Taxation and Revenue Department on \_\_\_\_\_, 20\_\_\_\_ and have 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 PROGRAM	AMOUNT
1.	\$
2.	
3.	
Total interest to be refunded	
Total amount to be refunded	\$

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

- If you have any tax liability, the Taxation and Revenue Department may offset all or part of an allowed refund against such liability.
- 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 file a lawsuit in Santa Fe District Court. If the Department does not take action on your claim within 120 days of receiving your claim, you may either refile it if you are within the three-year statute of limitation, or you may file a protest within 90 days from the expiration of the 120 days after you filed the claim with the Department. If no action has been taken on the refund claim within 210 days, the Department is statutorily prohibited from acting on a refund claim if the three-year statute of limitation has passed. For more information on your remedies, please request publication FYI-402, *Taxpayer Remedies*, from your local district tax office or view it on-line at [www.tax.newmexico.gov](http://www.tax.newmexico.gov).

### Other Required Attachments:

A taxpayer claiming a refund of gross receipts tax or compensating tax may wish to refer to the latest *Overview of Gross Receipts & Compensating Taxes* published in the July CRS Filers Kit, FYI-105, *Gross Receipts & Compensating Taxes- An Overview*, or other Department publications for a description of allowable deductions, exemptions and credits against gross receipts and compensating taxes, and the required documentation to support the claim.

**Amended Returns:** If your refund is the result of overstating the tax, fees or surcharges due on a previously filed return, you must attach a fully completed *amended* report for each period affected. See the Note under "Exceptions to Filing Form RPD-41071" below. Only one *Application for Refund* is required per claim regardless of the number of periods amended. See the appropriate forms for instructions on filing an amended return.

To claim a refund of gross receipts tax because you did not claim an allowable deduction, you must attach the following, if applicable: 1) a copy of the nontaxable transaction certificate (NTTC) executed by the buyer so we can verify that the NTTC was properly executed in a timely manner; or 2) a copy of any other documentation necessary to support the deduction (for example, a farmer or rancher statement).

To claim a refund of gross receipts tax paid because of an exemption that you did not claim, you must attach documentation necessary to support the exemption (for example, invoices, contracts, etc.).

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

If you have questions regarding the documents that should be filed with an *Application for Refund* or an amended return, contact the Department using the contact information on the original return or the local district office listed below.

### How to Claim a Refund of CRS-1 Taxes When You Are Also Required to E-File Your Return.

If you are required to electronically file (e-file) a CRS-1 return, you must also e-file all CRS-1 amended returns. The requirement to e-file the CRS-1 return applies regardless of whether you were required to e-file the original return, or when the original return was filed. See publication FYI-108, *Electronic Filing Mandate*, for details regarding when you are required to e-file CRS-1 returns.

If you are requesting a refund of tax previously paid, you must also submit Form RPD-41071, *Application for Refund*, with all required

attachments to the Department. Because Form RPD-41071 and the required attachments cannot be submitted electronically, you must promptly submit those paper forms and attachments separately. Mail Form RPD-41071 and other required attachments to New Mexico Taxation and Revenue Department, P.O. Box 630, Santa Fe, New Mexico 87504-0630. The Department will not process the returns until Form RPD-41071 and the required attachments are received.

### Exceptions to Filing Form RPD-41071, *Application for Refund*.

If claiming a refund under certain tax, fee or surcharge programs you must use the program specific application for refund form and follow certain procedures which are applicable to those programs. If you are requesting a refund of oil and gas taxes other than the oil and gas proceeds withholding tax, use Form RPD-41136, *Application for Tax Refund - Oil and Gas*. For tax years beginning on or after January 1, 2012, if you are requesting a refund of withholding tax on the net income of a pass-through entity (PTE) reported on Form PTE, *New Mexico Information Return for Pass-Through Entities*, or an overpayment of tax withheld on Form RPD-41367, *Annual Withholding of Net Income From a Pass-Through Entity Detail Report*, use Form RPD-41373, *Application for Refund of Tax Withheld From Pass-Through Entities*. If you are requesting a refund of vehicle-related or driver-related taxes or fees, use Form MVD-10208, *Request for Refund*. If requesting a refund of Tobacco Products Tax, use Form RPD-41318, *Application for Tobacco Products Tax Refund*. If requesting a refund of a spoiled or damaged cigarette stamp, use Form RPD-41211, *Application for Refund of Cigarette Tax*. All forms can be found on the Department's web site at [www.tax.newmexico.gov](http://www.tax.newmexico.gov). Click on "Forms and Publications", then select the applicable tax program.

**NOTE:** If your refund claim is the result of overstating the tax due on a previously filed income tax, estate tax or oil and gas tax return **and** you are filing an amended return, you do not need to attach an application for refund. A complete amended return is sufficient to support a valid claim for refund. Be sure to submit all supporting forms, schedules, and backup as requested by the instructions when filing an amended return.

### Important Changes Affecting Direct Deposit

*A direct deposit of your refund may not be made to a bank account located at a financial institution outside the territorial jurisdiction of the United States. In order to comply with new federal banking rules, anyone wishing to have your refund directly deposited into your account, you must answer an additional question when completing the Direct Deposit portion of your application for tax refund. If you do not answer the question, your refund will be mailed to you in the form of a paper check. If you answer the question incorrectly, your refund may be delayed, rejected or frozen by the National Automated Clearing House Association (NACHA) or the Office of Foreign Assets Control (OFAC). You will be asked whether the refund will go to, or through, an account located outside the territorial jurisdiction of the United States. You will be advised if the answer is "yes", you should not choose the Direct Deposit method of delivering your refund. Your options are to use a different bank account or to leave the Direct Deposit portion of the application blank and have a paper check mailed to the address on the taxpayer's records. A financial institution is located within the territorial jurisdiction of the United States if it is located within the United States; located on a United States military base, or located in American Samoa, Guam, the Northern Mariana Islands, Puerto Rico or the U.S. Virgin Islands.*

ALBUQUERQUE:	FARMINGTON:	LAS CRUCES:	ROSWELL:	SANTA FE:
Taxation & Revenue Department 5301 Central Ave., NE P.O. Box 8485 Albuquerque, NM 87198-8485 Telephone: (505) 841-6200	Taxation & Revenue Dept. 3501 E. Main Street, Suite N P.O. Box 479 Farmington, NM 87499-0479 Telephone: (505) 325-5049	Taxation & Revenue Dept. 2540 S. El Paseo, Bldg. # 2 P.O. Box 607 Las Cruces, NM 88004-0607 Telephone: (575) 524-6225	Taxation & Revenue Department 400 North Pennsylvania, Suite 200 P.O. Box 1557 Roswell, NM 88202-1557 Telephone: (575) 624-6065	Taxation & Revenue Department 1200 South St. Francis Drive P.O. Box 5374 Santa Fe, NM 87502-5374 Telephone: (505) 827-0951