

New Mexico Taxation And Revenue Department

**Title Clearance Request
Manufactured Home Purchased Outside New Mexico**

WHO MUST USE THIS FORM: As the buyer of a manufactured home purchased outside of New Mexico you are required to secure title clearance pursuant to Section 7-9-7 NMSA 1978 "Imposition and Rate of Tax -- Denomination as Compensating Tax". Please use the instructions to complete this form.

Section I: Manufactured Home Owner Details	
Name of Manufactured Home Owner	Phone Number
Mailing Address	City, State, Zip Code
Physical Address	City, State, Zip Code

Section II: Dealer/Manufactured Home Details	
Name of Dealer	Dealer's New Mexico ID No
Dealer's Physical Address	City, State, and Zip Code
Manufacturer of Manufactured Home	Model Number or Name
Serial Number	Length and Width of Manufactured Home
Date of Purchase	Sales Price

Section III: Title Clearance Recipient and Declaration	
First Name, Middle Initial, and Last Name	Phone Number
Mailing Address	City, State, Zip Code
Physical Address	City, State, Zip Code
Authorized Representative First Name and Last Name (if applicable)	Authorized Representative Company

I declare that the information reported on this form and any attached supplement(s) are true and correct. I authorize the above individual to represent me with my Manufactured Home Title Clearance Request. I hereby apply to the Taxation and Revenue Department for a clearance to obtain title on the manufactured home described above.

Signature of Owner

Date

Department Use Only

1. Sale price of manufactured home	\$
2. Compensating tax rate of the reporting location (same as gross receipts tax rate of the location)	%
3. Compensating tax. Multiple line 1 by line 2. Enter amount here.	\$
4. Sales, use, excise, manufacturers tax paid to another state (attach proof of payment)	- \$
5. Gross receipts tax or compensating tax collected by dealer registered with the Taxation and Revenue Department	- \$
6. Compensating tax due (Line 3 less Lines 4 or 5) plus any penalty and interest	= \$
7. Tax enclosed or collected from manufactured home owner	\$

Department Use Only

I, the Secretary of the Taxation and Revenue Department, have no objection to the issuance of a Certificate of Title to the manufactured home described above.

Signature of the Secretary or Delegate

Date

Title Clearance Request
Manufactured Home Purchased Outside New Mexico
Instructions

Who Must Use This Form:

As the buyer of a manufactured home purchased outside of New Mexico you are required to secure title clearance pursuant to Section 7-9-7 NMSA 1978 "Imposition and Rate of Tax -- Denomination as Compensating Tax". Additional information can be found in the Gross Receipts and Compensating Tax Act.

Email: TRD-MHtitleclearance@state.nm.us
Phone: 1-866-285-2996

Once the ACD-31093, *Title Clearance Request* has been approved by the Audit and Compliance Division it will be returned to the address specified in Section III.

Instructions:

Complete the information requested in Section I: Manufactured Home Owner Detail, Section II: Dealer/Manufactured Home Details, and Section III: Title Clearance Recipient and Declaration.

All necessary documentation to title the manufactured home in New Mexico will need to be submitted to the Motor Vehicle Division, see the Motor Vehicle Division Requirements in the table below.

Note: Do not fill out the sections designated for Department Use Only.

Form Submission:

You can mail the completed form to the Department.

Important: Attach a photocopy of Sales Invoice or Bill of Sale along with any taxes due, or the invoice showing the tax paid to another state.

Mail: NM Taxation and Revenue Department
Attn: Audit and Compliance Division
P.O. Box 630
Santa Fe, New Mexico 87504-0630

Should you need assistance completing this application, please contact the Department:

Motor Vehicle Division Requirements

Form	Type and/or Purpose	Obtain Form	Return To
MVD-10063	Mobile Home Tax Status Certification must be completed, signed and sealed by the county treasurer or assessor showing that all past and present personal and real property tax liabilities have been paid.	MVD	MVD
Dealer Invoice	The Dealer's Invoice or a sale's contract will be accepted by MVD but it must show a complete description of the manufactured home and the gross sales price before any trade in. Note: an "Intent to Purchase" document is not acceptable.	Dealer	MVD
MCO	Manufacturer's Certificate of Origin. Issued by the manufacturer and must be the original document. It must contain a complete assignment from the manufacturer to the dealer and from the dealer to the first purchaser.	Manufacturer	MVD
MVD-1001	Application for Vehicle Title and Registration. Includes the size, county of location, location in the county and sales price.	MVD	MVD
MVD-10861	Affidavit of V.I.N. Inspection. All used manufactured homes being titled and registered in New Mexico for the first time must be inspected by MVD or law enforcement personnel to assure that the VIN on the manufactured home matches the VIN on the out-of-state title.	MVD	MVD
MVD-10314	Application for Excessive Size and Weight Permit must be obtained if manufactured home is moved after its initial placement.	Call MTD in Santa Fe at 505-827-0376	Issued by Fax or Mail

Taxation and Revenue Department District Offices

ALBUQUERQUE: 10500 Copper Avenue NE P.O. Box 8485 Albuquerque, NM 87123	FARMINGTON: 3501 E. Main Street, Suite N P.O. Box 479 Farmington, NM 87499	LAS CRUCES: 2540 S. El Paseo, Building 2 P.O. Box 607 Las Cruces, NM 88004	ROSWELL: 400 North Pennsylvania, Suite 200 P.O. Box 1557 Roswell, NM 88202	SANTA FE: 1200 South St. Francis Drive P.O. Box 5374 Santa Fe, NM 87502
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Call Center: 1-866-285-2996