

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 that is not subject to gross receipts tax you are required to file and pay compensating tax on the purchase to secure a title clearance pursuant to Section 7-9-7 NMSA 1978. Only submit this form if gross receipts tax was not charged by an out of state dealer at the time of purchase. Please use the instructions to complete this form.

Section I: Manufactured Home Owner Details			
Name of Manufactured Home Owner	Social Security Number	Phone Number	Email Address
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	Email Address
Mailing 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
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Section IV: Compensating Tax Due

If the taxpayer has not already filed and paid the Compensating Tax on the sale of the Manufactured Home checking this box gives the department permission to open a compensating tax account, associated with your SSN from Section 1, post the return below, and close the compensating tax account on your behalf. To verify the taxable value reported please include the sales contract or bill of sale. Note: An assessment of Compensating Tax will be made on the value disclosed on this form and validated with the bill of sale.

Column A	Column B	Column C	Column D	Column E
Municipality/ County Name	Location Code	Taxable Value	Tax Rate	Compensating Tax Due
			x	=
1. Total Tax Due (Amount from Column E)				
2. Sales, use, excise, manufacturers tax paid to another state (attach proof of payment)				-
3. Compensating tax collected by dealer registered with New Mexico				-
4. Total Amount Due (Line 1 less Lines 2 or 3) plus any penalty and interest				=

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
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New Mexico Taxation and Revenue Department
Title Clearance Request
Manufactured Home Purchased Outside New Mexico
Instructions

Who Must Use This Form

As the buyer of a manufactured home that was purchased outside of New Mexico where the manufactured home was not subject to gross receipts or sales tax, you are required to file and pay compensating tax before you can secure a title clearance. Additional information can be found in the Gross Receipts and Compensating Tax Act under Section 7-9-7 NMSA.

If you were charged New Mexico gross receipts tax by an out of state dealer at the time of purchase and the tax charged appears on your sales contract or bill of sale, you would not owe compensating tax.

Compensating tax can either be filed on this paper form or electronically. You can locate the forms and instructions on the Department's Forms & Publications page, <https://www.tax.newmexico.gov/forms-publications/>. Click on **Business Taxes > Compensating Tax** and print the TRD-41412, *Compensating Tax Return* and CMP-PV if needed. Follow the instructions to submit the return to the Department.

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. Fill out **Section IV:** Compensating Tax Due, if you are using this form to file and pay the compensating tax due on the sale of the manufactured home.

For information about the location code and the applicable rate, please see **FYI-200**, *Gross Receipts Reporting Location and the Appropriate Tax Rate*, and the rate tables at <https://www.tax.newmexico.gov/governments/gross-receipts-location-code-and-tax-rate-map/>.

Note: Assessment of penalty and interest may be applicable if the filing and payment of the compensating tax is late.

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

Required Documentation

If you have already paid sales tax or gross receipts tax to another state as demonstrated on line 2 of the above form, attach a photocopy of the

Sales Invoice or Bill of Sale along with any taxes due, or the invoice showing the tax paid to another state. This does not include any payment of real estate or property taxes paid.

If you have filed your compensating tax return- attach a copy of the return and payment confirmation, along with the sales contract or bill of sale. If you have a TAP account, you can print these documents once logged in.

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

Email: TRD-MHtitleclearance@tax.nm.gov
Phone: 1-505-670-4577
Call Center: 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.

Form Submission:

You can mail or email the completed form to the Department.

Mail: NM Taxation and Revenue Department
Attn: Audit and Compliance Division
P.O. Box 630
Santa Fe, New Mexico 87504-0630
Email: TRD-MHtitleclearance@tax.nm.gov

All necessary documentation to title the manufactured home in New Mexico will need to be submitted to the Motor Vehicle Division by the individual listed in Section III, see table **T1. Motor Vehicle Division Requirements**.

Important: The department will not send the approved title clearance request forms to the Motor Vehicle Division.

T1. Motor Vehicle Division Requirements			
Form	Type and/or Purpose	Obtain	Return
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 or current outstanding Certificate of Title	Manufacturer's Certificate of Origin issued by the manufacture or the current outstanding Certificate of Title must be the original document. The MCO must contain a complete assignment from the manufacturer to the dealer and from the dealer to the first purchaser. The outstanding Certificate of Title must have a completed assignment of title or bill of sale and must include sales price.	Manufacturer/ Dealer	MVD
MVD-100002	Application for Vehicle Title and Registration. Includes the size, county of location, location in the county and sales price.	MVD	MVD
Tax Status Certificate	For a mobile home with a current outstanding Certificate of Title, 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. (Not required if utilizing an MCO).	County Assessor/ Treasurer	MVD
VIN Inspection	Affidavit of VIN 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