

New Mexico Taxation and Revenue Department

Tax Information Authorization

Tax Disclosure

PLEASE TYPE OR PRINT IN BLACK INK

This form will expire three years from the date that this *Tax Information Authorization Tax Disclosure* form has been signed by the authorizing individual listed below. If your authorized representative changes, submit a new form to notify the Department.

Check one (Required): <input type="checkbox"/> New <input type="checkbox"/> Update <input type="checkbox"/> Revoke <input type="checkbox"/> Revoke <u>All</u>					
Section I: Taxpayer Information *Required Fields (If the required fields are not complete, this form is VOID and the taxpayer's information will not be shared.)					
Name(s)*		A. Tax Identification Number(s)* SSN: _____ Spouse SSN: _____ FEIN: _____ NMBTIN: _____		B. Reporting Period(s)* <input type="checkbox"/> All tax periods, or Specify: Tax Year(s): _____ Starting Period: _____ Ending Period: _____	
DBA Name(s) (If applicable)					
Mailing Address* (If the address is new or changed, mark this box <input type="checkbox"/>)					
City*	State*	Zip Code*	C. Tax Program(s)* <input type="checkbox"/> All State Taxes		<input type="checkbox"/> Governmental Gross Receipts Tax
Telephone Number ()			<input type="checkbox"/> Personal Income Tax		<input type="checkbox"/> Interstate Telecommunications Gross Receipts Tax
E-mail Address			<input type="checkbox"/> Gross Receipts Tax		<input type="checkbox"/> Leased Vehicle Gross Receipts Tax and Surcharge
Fax Number ()			<input type="checkbox"/> Wage Withholding Tax		<input type="checkbox"/> Non-wage Withholding Tax
			<input type="checkbox"/> Cannabis Excise Tax		<input type="checkbox"/> Oil and Gas Tax
			<input type="checkbox"/> Compensating Tax		<input type="checkbox"/> Other: _____
			<input type="checkbox"/> Corporate Income Tax		
			<input type="checkbox"/> Fiduciary Income Tax		
Section II: Authorized Representative Information					
Individual Representative's Name*			TAP Logon (If applicable)		
Mailing Address*			Telephone Number* ()	Fax Number ()	
City*	State*	Zip Code*	E-Mail Address*		
Section III: Information Authorization Check all that apply					
<input type="checkbox"/> A. Authorization to disclose tax information. The Department is authorized to disclose confidential tax information on file to the above-designated individual or firm.					
<input type="checkbox"/> B. Authorization of third-party representative to access Taxpayer Access Point (TAP). The taxpayer authorizes the above-designated individual to access TAP on their behalf. TAP discloses confidential tax information on file with the Taxation and Revenue Department. TAP allows for the submission of returns, payments, and refund requests.					
<input type="checkbox"/> C. Designation of third-party representative. The Department is notified that the above-designated individual or firm has been authorized to represent the taxpayer(s) before the Taxation and Revenue Department. The representative is authorized to perform all authorized acts that the taxpayer(s) can perform for the designated tax programs and tax periods, except for acts that only an individual admitted and licensed as a qualified representative in New Mexico can perform.					
<input type="checkbox"/> D. Designation of qualified representative. The Department is notified that the above-designated individual or firm has been authorized and is qualified to represent the taxpayer(s) before the Taxation and Revenue Department in a protest or administrative hearing.					
i. Designation type: _____					
ii. License/Enrollment Number: _____					
iii. State of Jurisdiction: _____					
Authorizing Signature(s)					
By signing below, I acknowledge that the authorized individual representative(s) listed above, have the authority to receive Federal and State confidential information on behalf of the taxpayer listed above in tax matters related to this form per NMSA 1978, § 7-1-8 and 26 U.S.C. § 6103. By signing below, I (the taxpayer) am authorizing the New Mexico Taxation and Revenue Department Secretary or Secretary's delegate, to use facsimile, e-mail, or both. I understand that the fax numbers and e-mail addresses above will be used when providing confidential information.					
Printed Name*			Printed Name		
Title			Title		
Signature*		Date*	Signature		Date
<ul style="list-style-type: none"> • For taxpayers authorizing the Department to disclose return information for a married filing joint personal income tax return, both taxpayers must sign this form. • For a business or estate this form must be signed by a corporate officer, partner, or fiduciary who has been previously identified as such to the Department. 					

Tax Information Authorization

Tax Disclosure

Instructions

Who is required to submit ACD-31102

The Tax Information Authorization Tax Disclosure form is for a taxpayer who wants to give authorization to access their tax information to an individual who is not their spouse. A taxpayer can choose to authorize an individual or firm to access their tax information for filing purposes or research purposes by submitting a completed ACD-31102, *Tax Information Authorization Tax Disclosure*. A separate ACD-31102 is needed for multiple individuals and/or firms.

This form should also be used to update or revoke previously granted authorization to your tax information.

Should you need assistance completing this form or if you have any questions, please contact the Department:

Phone: 1-866-285-2996

Once the completed forms and attachments have been reviewed and processed, the individual or firm will be granted access to your taxpayer information.

Line Instruction

Check the box to indicate if this is a New, Update, Revoke*, or Revoke All* request.

*If you need to revoke access to a previously authorized individual or firm, fill out their information in **Section II: Authorized Representative Information**. If you wish to revoke all access by all authorized individuals or firms select/mark *Revoke All*.

Section I: Taxpayer Information

Provide all required information about the taxpayer. Required information is identified by asterisk (*).

Fill out the following information:

Name(s)*, Doing Business As (DBA), Mailing address*, City*, State*, Zip Code*, Telephone Number, E-mail address, and Fax Number.

A. Tax Identification Number(s)*

Provide all applicable tax identification numbers for the taxpayer.

B. Reporting Period(s)*

If you want your authorized representative to have access to all taxpayer data, current and historical select/mark *All Tax Periods*.

If you want to grant access to a specific time frame, provide that information in the space provided.

Tax Year(s)- provide the tax year or tax years for which you

are granting authorization.

Starting Period/Ending Period- provide both the starting period and the ending period if you are granting access for a specified time frame.

IMPORTANT: The Tax Information Authorization, commonly referred to as a TIA, is valid for three years from the taxpayer(s) signature date. Once that time frame has expired, a new TIA is required.

C. Tax Program(s)

Check all tax programs that pertain to your tax situation. If the tax program is not selected, access will not be allowed, and you will be required to submit a new ACD-31102 for access to be granted. If selecting other, please specify in the space provided.

Section II: Authorized Representative Information

This form allows you to designate a tax authorization to a single individual or firm. If multiple individuals or firms need access to your taxpayer information, you must submit Form ACD-31102 for each individual or firm.

Section III: Information Authorization

A. through D. Please read the checkbox list carefully and mark all that apply to your tax situation. Your selection will determine what level of access your representative will be granted.

D. Designation of Qualified Representative. You must provide the following information if known:

- i. Designation type (Attorney, Certified Public Accountant (CPA), Enrolled Agent, Other-specify
- ii. License Number
- iii. State of Jurisdiction

Authorizing Signature

This form must be signed by the taxpayer or taxpayers, if married filing joint. If this form is being submitted for business or estate, this form must be signed by a corporate officer, partner, or fiduciary.

Form Submission

You can mail or email your completed authorization form to the Department:

Mail: NM Taxation and Revenue Department
Attn: Compliance Registration Unit
PO Box 8485
Albuquerque, NM 87198

E-mail: Business.Reg@tax.nm.gov