

The New Mexico Nontaxable Transaction Certificate Must be applied for and obtained from the NM DOR website: <http://www.tax.newmexico.gov/>

Example of the New Mexico Nontaxable Transaction Certificate - We need the current Form:

ACD-31052
Rev. 02-2005

SERIES 1992 - NONTAXABLE TRANSACTION CERTIFICATE - SERIES 1992

SELLER'S/LESSOR'S COPY

New Mexico Taxation and Revenue Department
PO Box 5557, Santa Fe, New Mexico 87502-5557

Certificate Type:

Certificate Number:

Date Issued:

EXECUTED BY:

Buyer's New Mexico CRS ID#:			
Company Name:			
Address:			
City:	State:	Country:	ZIP:
Contract/Account Number:			

EXECUTED TO: *(Enter same information into BUYER'S COPY below)*

Seller's New Mexico CRS ID#:			
Company Name:			
Address:			
City:	State:	Country:	ZIP:
Date Certificate Executed (Cannot be prior to date issued)			

A seller may not accept this nontaxable transaction certificate to support a deduction from gross receipts unless the seller has a good-faith belief that the buyer will resell, lease or use the property or service sold or leased in the manner represented by the nontaxable transaction certificate.

TYPE 5 CERTIFICATES MAY BE EXECUTED

1. For the purchase of services for resale if the subsequent sale by the buyer is in the ordinary course of business AND the subsequent sale of the service is subjected to gross receipts tax or governmental tax. (Section 7-9-48 NMSA 1978);
2. For the purchase of services for export, when sold to an out-of-state buyer and delivery and initial use of the product of the service occurs outside New Mexico. (Section 7-9-57 NMSA 1978), formerly Type 8;
3. By manufacturers for the purchase of services performed directly upon tangible personal property they are in the business of manufacturing or upon ingredient or component parts thereof. (Section 7-9-75 NMSA 1978), formerly Type 13.

CAUTION: *Fraudulent statements made to obtain certificates, or fraudulent use of certificates received pursuant to this application with intent to evade or defeat the tax may subject the person or business to a fine of not more than ten thousand dollars (10,000) or imprisonment for not more than five (5) years or both (Sections 7-1-72 NMSA 1978 and 7-1-73 NMSA 1978).*