

NTTC TYPE DESCRIPTIONS

TYPE 1 certificates may be executed by MANUFACTURERS for the purchase of tangible personal property which will become an ingredient or component part of the product being manufactured. Section 7-9-46 NMSA 1978.

TYPE 2 certificates may be executed for the purchase of tangible personal property or licenses FOR RESALE either alone or in combination with other tangible personal property or licenses in the ordinary course of business. Section 7-9-47 NMSA 1978.

TYPE 3 certificates may be executed by a lessee for the LEASE of tangible personal property or licenses FOR SUBSEQUENT LEASE in the ordinary course of business, EXCEPT for the lease of furniture or appliances, the receipts from the rental or lease of which are deductible under Subsection C of Section 7-9-53 NMSA 1978, the lease of coin-operated machines, and for the lease of manufactured homes as defined in Section 7-9-3(N) NMSA 1978. Section 7-9-50 NMSA 1978.

TYPE 4 certificates may be executed for the PURCHASE of tangible personal property or licenses FOR SUBSEQUENT LEASE in the ordinary course of business, EXCEPT for the purchase of furniture or appliances, the receipts from the rental or lease of which are deductible under Subsection C of Section 7-9-53 NMSA 1978, the purchase of coin-operated machines, and for the purchase of manufactured homes as defined in Section 7-9-3(N) NMSA 1978. Section 7-9-49 NMSA 1978.

TYPE 5 certificates may be executed for the purchase of a SERVICE FOR RESALE if (1) the subsequent sale by the buyer is in the ordinary course of business; and (2) the subsequent sale of the service is subject to gross receipts tax or governmental gross receipts tax. Section 7-9-48 NMSA 1978.

TYPE 6 certificates may be executed by a CONSTRUCTION CONTRACTOR to purchase construction materials that will become ingredients or component parts of a construction project that is either subject to gross receipts tax upon completion or that takes place on Indian tribal territory. Section 7-9-51 NMSA 1978. Enter your contractor's license number on the application or submit proof that such a number is not required. (See note.)

TYPE 7 certificates may be executed by a CONSTRUCTION CONTRACTOR to purchase construction services to be performed on a construction project that is either subject to gross receipts tax upon completion or that takes place on Indian tribal territory. Section 7-9-52 NMSA 1978. Enter your contractor's license number on the application or submit proof that such a number is not required. (See note.)

TYPE 8 certificates may be executed 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.

TYPE 9 certificates may be executed by GOVERNMENTAL AGENCIES, 501(c)(3) ORGANIZATIONS or FEDERALLY or STATE-CHARTERED CREDIT UNIONS for the purchase of TANGIBLE PERSONAL PROPERTY ONLY. These certificates may not be used for the purchase of services, for the lease of property or to purchase construction materials to be used in construction projects. Sections 7-9-54, 7-9-60 and 7-9-61.2 NMSA 1978. (501(c)(3) organizations must be registered with the Taxation and Revenue Department and submit proof of Internal Revenue Service 501(c)(3) nonprofit determination.)

TYPE 13 certificates may be executed 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.

TYPE 14 certificates may be executed by federally or state-chartered credit unions for purchase of tangible personal property. Section 7-9-54 and 7-9-61.2 NMSA 1978.

TYPE 15 certificates may be executed by qualified federal contractors on a contract-by-contract basis. A copy of the federal contract may be required. You may be contacted by the Taxation and Revenue Department for additional information.

TYPE 16 certificates may be executed by qualified production companies to purchase property, lease property or purchase services. A qualified production company must submit proof of registration with the New Mexico Film Division of the Economic Development Department. Section 7-9-86 NMSA 1986.

TYPE D certificates may be executed only by accredited diplomats or missions for the purchase of property or services or the leasing of property.

TYPE NTTC-OSB certificates may be executed by OUT-OF-STATE BUYERS for the purchase of tangible personal property for resale or which will become an ingredient or component part of a manufactured product or for services performed on a manufactured product. **Type NTTC-OSBs must be obtained by the seller.**

Note: Proof that a construction contractor's license is not required includes a detailed written statement explaining the circumstances which exist to exclude the contractor from the jurisdiction or application of New Mexico statutes which provide for construction contractor's licensing and regulation of construction activity.

New Mexico Taxation and Revenue Department, P.O. Box 630, Santa Fe, New Mexico 87504-0630

TYPE OF NTTC	QUANTITY REQUESTED		
□ □ □	□ □ □ □	<input type="checkbox"/> New Application	NM CRS Identification Number
□ □ □	□ □ □ □	<input type="checkbox"/> Reorder	□ □ □ □ □ □ □ □ □ □ □ □
□ □ □	□ □ □ □		Contractor's License Number
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▼ **BUSINESS INFORMATION** ▼

<p style="text-align: center;">NAME</p> <p style="text-align: center;">STREET/BOX</p> <p style="text-align: center;">CITY, STATE, ZIP</p>	<p style="text-align: center;">Authorized Signature _____</p> <p style="text-align: center;">Date _____ Phone No. _____</p>
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NEW MEXICO TAXATION AND REVENUE DEPARTMENT

APPLICATION FOR NONTAXABLE TRANSACTION CERTIFICATES

HOW TO APPLY: All New Mexico taxpayers who wish to issue nontaxable transaction certificates (NTTCs) are required to: 1) register with the Taxation and Revenue Department; and 2) complete the Application for Nontaxable Transaction Certificates. To request additional NTTCs, taxpayers must again complete an application for NTTCs.

WHERE TO FILE: You may mail this application to the New Mexico Taxation and Revenue Department, P.O. Box 630, Santa Fe, New Mexico 87504-0630, or you may deliver it to your local district office.

BUSINESS INFORMATION: Enter your business name and address, New Mexico CRS identification number and business telephone number. Enter your Contractor's License Number, if applicable. Please make sure the application includes an authorized signature. Do NOT indicate any change of address information on this application; use the Registration Update, Form ACD-31075, available at a local district office, in your CRS-1 Filer's Kit or on our home page at www.state.nm.us/tax/

TYPE OF NTTC: Indicate the type(s) of NTTC(s) for which you are applying (i.e., "01", "02", "OSB" etc.) and the quantity required.

Please mark the appropriate box for whether this is a new application for NTTCs or a reorder for additional NTTCs.

PLEASE NOTE: Section 7-9-43 NMSA 1978 states that the department may require you to submit a report containing information on all NTTCs issued and received. Keeping accurate records of this information will avoid any problems if a report is requested.

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. In addition, misuse of these certificates may result in loss of the privilege to issue NTTCs for up to one (1) year.

The Department may refuse to issue NTTCs to delinquent taxpayers until the delinquency is cleared.