NEW MEXICO TAXATION AND REVENUE DEPARTMENT
AMNESTY APPLICATION

The amnesty application and agreement MUST be received by the Department no later than September 30, 2010 for consideration. Submission of the application and agreement does not constitute a guaranteed acceptance into the amnesty. You will be notified by the Department after your application and agreement have been reviewed as to whether your request for amnesty has been accepted or denied.

Taxpayer or Business Name:	
DBA (for businesses only):	
SSN/ITIN/FEIN:	
Mailing Address:	
Physical Address (if different from mailing):	
E-Mail Address:	
Contact Person:	
Title (for businesses only):	Telephone Number:
Tax Program:	Amnesty Period:
Reason for Amnesty Agreement (attach additional page(s) if necessary):	

Please answer the following questions:

Is the taxpayer including taxes which have already been assessed? ☐ Yes ☐ No

Has the taxpayer been issued a notice of commencement of audit for the period(s) requested? ☐ Yes ☐ No

Is the taxpayer currently the subject of a tax related criminal investigation? ☐ Yes ☐ No

Is the taxpayer currently a party to a bankruptcy proceeding? ☐ Yes ☐ No

Declaration: As the taxpayer or his/her authorized representative, I declare that the information above is true, correct and complete. If any of these statements proves to be false, it may be considered grounds for termination of the Amnesty agreement.

Signature of Taxpayer or Authorized Representative:	Title:
Print Name:	Date:

This Amnesty Agreement ("Agreement") is made this _____ day of _____, between _____ ("Taxpayer") and the Secretary of the New Mexico Taxation and Revenue Department ("Department"), acting through his delegate, the Director of the Audit and Compliance Division.

RECITALS

Whereas, the Taxpayer is or will be registered with the Department under the provisions of Section 7-1-12 NMSA 1978 under the taxpayer identification number _____and is responsible for New Mexico taxes during the review period specified in this Agreement; and

Whereas, the Taxpayer has requested amnesty under 2010 N.M. Laws (2d. SS) Chapter 2, for the period(s) specified in this Agreement; and

Whereas, the Department, as authorized by 2010 N.M. Laws (2d. SS) Chapter 2, may enter into a written agreement with a taxpayer for Amnesty; and

Whereas, the Secretary, in the exercise of his discretion, has decided to enter into this Agreement with the Taxpayer for Amnesty;

Now, therefore, the Department and the Taxpayer hereby agree as follows:

AGREEMENT

1. The Amnesty will cover taxes imposed under the statutes applicable to the tax program(s) and tax periods selected by the Taxpayer. For purposes of this Amnesty Agreement, the Taxpayer selects the following program: _____ and tax period(s) of _____ through _____.

2. The Taxpayer understands the Amnesty Program does not apply to taxes which have already been assessed.

3. The Taxpayer represents that the following statements are true and correct:

   a. Taxpayer has not been issued a notice of commencement of audit for the Amnesty period(s) and program above.

   b. Taxpayer is not currently the subject of a tax-related criminal investigation.

   c. Taxpayer is not currently a party to a bankruptcy proceeding.

4. The Taxpayer waives the statutory limitations on assessments for the review period.

5. The Taxpayer agrees to submit the required information necessary to complete the Amnesty Agreement to the Department no later than ninety (90) calendar days after the commencement date of this Agreement. For purposes of this Agreement, the commencement date of this Agreement will be ten (10) calendar days from the last date on which the Agreement is signed.

6. For Gross Receipts Taxpayers, the commencement date of this agreement for purposes of Section 7-9-43 NMSA 1978 will be approximately 10 days after the Secretary or his designee signs the agreement. Section 7-9-43 NMSA 1978 requires non-taxable transaction certificates to be in a taxpayer's possession within sixty (60) days of the department notifying them that non-taxable transaction certificates must be in their possession to substantiate deductions claimed. A Notice will be mailed that provides the date by which non-taxable transaction certificates must be in the Taxpayer's possession.

7. No extensions to the submission date specified in Paragraph 6 will be allowed during Amnesty. The Department reserves the right to terminate this Agreement if the Department determines that the Taxpayer has not made a good faith effort to meet the requirements of this Agreement.

8. The Taxpayer must provide documentation to the Department in the format specified by the Department. Before the required information to complete the Amnesty Agreement is accepted, the Department may, in its sole discretion, examine records and perform reviews that the Department determines are necessary in order to ensure compliance with the Agreement.

9. The Department shall notify the Taxpayer in writing if the Department rejects the information submitted by the Taxpayer. If accepted, the Department shall assess the tax liability found to be due as a result of the Amnesty review.

10. The Department shall not assess or attempt to collect interest under Section 7-1-67, NMSA 1978, on any amount assessed pursuant to paragraph 10 above or on any amount of tax that is deemed paid by crediting overpayments found in the amnesty review provided:

a. the information submitted by the Taxpayer is submitted to the Department by the date specified in this Agreement; and

b. the Taxpayer pays the amount of tax assessed as the result of the Amnesty review within one hundred and eighty (180) calendar days of the date the Secretary of the Taxation and Revenue Department has mailed or delivered in person an assessment to the Taxpayer.

11. Penalty shall not be assessed or collected on any amount assessed under this Amnesty agreement.

12. The Department reserves the right to audit the taxpayer to ensure that information submitted with respect to this Amnesty is accurate. In the event the Department determines that information is inaccurate, an additional assessment of tax, interest and penalty may be issued based upon the Department's determination of liability not assessed under the terms of this agreement.

13. This Agreement is not intended to be utilized as an alternative to filing a timely claim for refund. The Department reserves the right, in its sole discretion, to terminate this Agreement if the review indicates that a refund may be due.

14. The Taxpayer warrants that it has not given or offered to give, and represents that it does not intend to give at any time hereafter, any economic opportunity, future employment, gift, loan, gratuity, special discount, trip, favor or service to any public servant or state employee in connection with this Agreement.

15. This Agreement may be amended only by written agreement between the Department and the Taxpayer.

16. This Agreement shall be governed by and construed in accordance with the laws of the State of New Mexico. The laws of the State of New Mexico shall control in the event of a conflict between those laws and the terms of this Agreement.

17. The Taxpayer understands that the amnesty application and the amnesty agreement must be received by the Department no later than September 30, 2010. The Agreement is not effective until signed by the Secretary or his designee, and the Taxpayer is not eligible for Amnesty unless the Agreement is signed by the Secretary or his designee. The Taxpayer understands that if the Department establishes that the Taxpayer or the Taxpayer's authorized representative intentionally misrepresented any material matter, or if information reviewed by the Department discloses fraud or willful evasion of tax, all of the provisions of this Agreement are null and void and the Department may take any and all actions allowed by law.

18. The Taxpayer understands that pursuant to Section 7-1-29(C) NMSA 1978 the Department shall offset any tax due as a result of this Amnesty Agreement by any amount of tax to be refunded to the taxpayer for any tax period or tax program.

19. The Taxpayer waives its remedies under Sections 7-1-24, 7-1-26 and 7-1-29.1, NMSA 1978.

20. Except for any assessment issued as a result of the Amnesty, correspondence authorized or required by this Agreement shall be sent to the authorized representative of each party. The Department's authorized representative is:

Amnesty Group,
6th Floor
Taxation & Revenue Department
P.O. Box 8485
Albuquerque, NM 87198-8485
Phone number: (888) 668-2979

Taxpayer's representative is:

_____
_____
_____
_____

(The Tax Information Authorization on Page 5 must also be completed in order to designate a representative.)

21. Any assessment resulting from the Amnesty shall be sent to the Taxpayer, as required under Section 7-1-17, NMSA 1978. A copy of the assessment shall also be sent to the Taxpayer's authorized representative if identified above.

22. For purposes of this Agreement, any notice, report, payment or other document will be considered timely if deposited with the U.S. postal service, postage prepaid, and postmarked on or before the date required by this Agreement The provisions of the Department's regulations issued under Section 7-1-9, NMSA 1978, as amended or renumbered, shall apply for the purposes of this Agreement.

Authorized Signatures

For the Department:

By: _____
(Signature)

Name: _____
(Printed)

Title: _____

Date: _____

For the Taxpayer:

I declare I have examined this Agreement, and all related attachments, and to the best of my knowledge and belief, it is true, correct and complete as to every material matter.

By: _____
(Signature)

Name: _____
(Printed)

Title: _____ Phone: _____

Date: _____ e-mail: _____

Tax Information Authorization

Taxpayer Name:
Address:

Telephone:
Taxpayer ID No.:
The referenced taxpayer hereby authorizes:

Name:
Business:
Address:

Telephone:
E-mail:

to represent me and/or my business for the purposes of the attached Amnesty Agreement. This authorization is effective for the Amnesty period(s) specified in the Agreement.

I certify that I have the authority to execute this Tax Information Authorization.

By: _____
(Signature)
Name: _____
(Printed)
Title: _____ Date: _____