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Special  
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**SPECIAL OPERATIONS FEDERAL ACQUISITION REGULATIONS SYSTEM**

**TITLE#-SPECIAL OPERATIONS FEDERAL ACQUISITION REGULATIONS SYSTEM**

**Chapter#**

**Special Operations Federal Acquisition Regulation System**

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## SUBPART 5629.4 – CONTRACT CLAUSES

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**5629.401-6-90 Procedures for authorizing the use of FAR 52.229–10, State of New Mexico Gross Receipts and Compensating Tax**

*(Revised May 2016)*

United States Special Operations Command completed the NM-SOCOM Tax Agreement required by [FAR 29.401-4(b)](https://www.acquisition.gov/content/part-29-taxes), effective December 12, 2002. However, until such time as the agency is added to the list published in FAR, contracting officers must receive approval prior to including the clause in any cost-reimbursement contract performed in the State of . Contracting officers must follow the procedures at [5601.304(4)(b)(1)](https://sof.atl.socom.mil/sites/K/SOFARS_DCG/SOFARS/5601.docx) used to authorize one-time use clauses, until United States Special Operations Command’s name is added to [FAR 29.401-4(c)(1)](https://www.acquisition.gov/content/part-29-taxes).

HQ, United States Special Operations Command

Special Operations Forces Acquisition, Technology, and Logistics (SOF AT&L)

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