

Cut along this line to separate license certificate. Please retain the information below for your reference.

## NEW MEXICO SALES/USE TAX REPORTING INFORMATION

- 1. Your filing frequency is Annually beginning: 07/29/2024. Quarterly filers will be setup on calendar quarter. If you are a quarterly filer, your first return may be for a portion of a calendar quarter.
- 2. You will receive your return approximately the first week of the month in which it is due. Example: MONTHLY filers; January return will be received first half of February and it must be post marked on or before the last day of February. QUARTERLY filers; January, February, and March returns will be received first half of April and must be post marked on or before the last day of April.
- 3. Failure to receive a return from the Department of Revenue does not relieve you from the responsibility of filing and paying the tax due on or before the due date. Returns must be filed even if no sales were made or any tax due.
- 4. The postmark date determines the timeliness of your return. Returns with a late postmark are subject to penalty and interest.
- 5. Please notify the Excise Tax Division at the Office in writing if there is a change of address or ownership. Be sure to include your New Mexico Sales/Use tax license number on any correspondence and/or remittance sent to the Department to ensure timely processing.