

APPLICATION FOR REFUND

Who Must File this Form. This form may be used to apply for a refund of most tax, fees or surcharges paid to the New Mexico Taxation and Revenue Department. To obtain a refund, you are generally required to complete this form or submit a letter with substantially the same information. If your refund claim is the result of overstating the tax due on a previously filed income tax, estate tax or oil and gas tax return **and** you are filing an amended return, you do not need to attach an application for tax refund. In this case, a complete amended return is sufficient to support a valid claim for tax refund. Other exceptions to filing Form RPD-41071, *Application for Refund*, are listed in the instructions.

How to File this Form. A valid claim for refund requires information sufficient to allow the processing of the claim. You must identify the taxpayer claiming to be entitled to the refund, the type of tax overpaid, the basis for refund and, if necessary, the report period(s) overpaid. "Basis for refund" means a brief statement of the facts and a description of the reason the person believes that tax, penalty, or interest was overpaid. The basis for refund must explain why the overpayment was made and the relief requested. Do not merely enter the word "overpayment". This *Application for Refund* must be signed by the taxpayer or the taxpayer's authorized agent.

Attach all documentation to the Application for Refund that supports your refund claim. A claim for refund is not valid unless it is complete and verifiable. See *Other Required Attachments* in the instructions for more information.

To apply all or any part of your refund to another report period, liability or another tax or fee program, please state in detail the report period, liability or other tax or fee program to which you wish to apply the refund.

Taxpayer identification no. (CRS ID or SSN)

Name of business or taxpayer if requesting a refund of income tax	<div style="border: 2px solid black; width: 100%; height: 20px;"></div>
Mailing address	
City, state, ZIP code	
Contact name, if applicable	Phone number

I hereby certify that the State of New Mexico was overpaid the sum of _____ dollars (\$ _____) in _____ taxes, for the period(s) _____ to _____
(type of tax)

Basis for refund: _____

Is an amended return submitted with this request?

Yes No Previously Mailed Not Required

I declare that the information reported on this form and any attached supplements are true and correct.

Signature of taxpayer or agent _____ Title _____ Date _____

Type or print name _____ Phone _____ E-mail address _____

**Return this form and attachments to the Taxation and Revenue Department,
P.O. Box 630, Santa Fe, New Mexico 87504-0630.**

Request for Direct Deposit

If you are requesting a refund of tax, fees or surcharges paid to the New Mexico Taxation and Revenue Department for any of the programs listed below and would like your refund deposited directly into your bank account, complete the following information. NOTE: If the information below is incomplete or incorrect, your refund will be mailed. Your account cannot be located at a financial institution outside the territorial jurisdiction of the United States. See the instructions.

Combined Report System Taxes (CRS), Personal Income Tax, Corporate Income and Franchise Tax, Oil and Gas Proceeds Withholding Tax, Enhanced 911 Surcharge, Telecommunication Relay Service Surcharge, Water Conservation Fee, Weight Distance Tax, and Workers' Compensation Fee.

1. Routing number:	<input style="width: 100%;" type="text"/>	Required: Will this refund go to or through an account located outside the territorial jurisdiction of the United States? If yes, you may not use this refund delivery option.	
2. Account number:	<input style="width: 100%;" type="text"/>		
3. Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			4. Required: <input type="checkbox"/> Yes <input type="checkbox"/> No

FOR DEPARTMENT USE ONLY

I have analyzed the records of the Taxation and Revenue Department on _____, 20____ and have verified the amount of tax overpayment. I hereby certify that a tax refund is due as claimed according to Section 7-1-26 NMSA 1978. The amount of overpayment is for the following taxes:

TAX PROGRAM	AMOUNT
1.	\$
2.	
3.	
Total interest to be refunded	
Total amount to be refunded	\$

Claim number
Serial number
Warrant number

Analysis of reason for overpayment: _____

Valid overpayment: YES NO Need additional information Credit amount \$ _____

Amended returns on file: YES NO N / A Credit key _____

Date requested _____

Documents supporting this refund are on file:	
I recommend refund:	
Initiated by	
Section supervisor	Date
Bureau chief	Date

GENERAL APPROVAL
_____ Secretary or Delegate
IF REQUIRED
_____ Attorney General's Office