

State of New Mexico - Taxation and Revenue Department
Application for Type 17 Nontaxable Transaction Certificates

Deduction for Construction Materials that are Tangible Personal Property
Sold to Government Agencies and Non-Profit Organizations

Use this form to apply for a Type 17 nontaxable transaction certificate (NTTC). The Type 17 NTTC is for construction contractor's purchases of construction material that is tangible personal property under Section 7-9-54 NMSA 1978 for sales to government agencies and Section 7-9-60 NMSA 1978 for certain nonprofit organizations.

Complete and submit Form **ACD-31050**, *Application for Nontaxable Transaction Certificates*. You may file your application online using the Taxpayer Access Point (TAP), on the Department's web site at <https://tap.state.nm.us/Tap> or by paper, at one of the Department's local district offices listed on the last page of these instructions. See Form **ACD-31050** for details. When applying for a Type 17 NTTC, make sure to submit this Form **RPD-41250**, *Application for Type 17 Nontaxable Transaction Certificates*. Include with this application any contracts in place for the construction project being completed for the government agency or nonprofit organization that this NTTC will be used for.

What is tangible personal property in relation to construction material for the deductions under Section 7-9-54 and 7-9-60 NMSA 1978?

Receipts from selling construction material that is tangible personal property that is or would be classified for depreciation purposes as three-year property, five-year property, seven-year property or 10-year property, including indirect costs related to the asset basis, by Section 168 of the Internal Revenue Code of 1986, as that section may be amended or renumbered, may be deducted from gross receipts when the sale is made to a 501(c)(3) organization or governmental agency.

Type 17 NTTCs are specific to each construction project. The construction contractor must re-apply for a Type 17 NTTC for each contract with a government agency or 501(c)(3) organization that they plan on using this type of NTTC for.

Contractors Name:		
NM CRS identification number	Contractors license number	
Address:		
City:	State:	Zip Code:
Name of contact:		
Phone number	E-mail address	

Answer questions 1 through 3 below:

1. What is the name of the government agency or non-profit organization that you are under contract with? Provide the contact name for the contract at the government agency or non-profit organization, phone number, and e-mail (Include the contract with the application):
--

State of New Mexico - Taxation and Revenue Department
Application for Type 17 Nontaxable Transaction Certificates

Deduction for Construction Materials that are Tangible Personal Property
Sold to Government Agencies and Non-Profit Organizations

2. Describe the construction project taking place and the duration of the project:

3. Describe the items that will be purchased using this Type 17 NTTC:

Released for public comment.
Do Not Reproduce
This document will be finalized and released on the Taxation and Revenue Department website after the public comment process is complete.

I declare I have examined this application and all attachments, and to the best of my knowledge and belief this application is true, correct and complete. I understand that any person who knowingly or willfully provide false or inaccurate information on a nontaxable transaction certificate or as alternative evidence provided in support of a claim for a deduction may be subject to prosecution under Sections 7-1-72 and 7-1-73 NMSA 1978.

Signature - Contractor

Date

Signature - Government Agency or Non-Profit Organization

Date

For Department Use Only

This application for a Type 17 NTTC is approved by the Taxation and Revenue Department and authorizes that the Type 17 NTTC may be executed by the applicant named, for the tangible personal property listed above, for the project listed above.

Signature of Secretary or Delegate

Date

ALBUQUERQUE:
Taxation & Revenue Department
Bank of the West Building
5301 Central Ave., NE
P.O. Box 8485
Albuquerque, NM 87198-8485
Telephone: **(505) 841-6200**

FARMINGTON:
Taxation & Revenue Department
3501 E. Main Street, Suite N
P.O. Box 479
Farmington, NM 87499-0479
Telephone: **(505) 325-5049**

LAS CRUCES:
Taxation & Revenue Department
2540 S. El Paseo, Building #2
P.O. Box 607
Las Cruces, NM 88004-0607
Telephone: **(575) 524-6225**

ROSWELL:
Taxation & Revenue Department
400 North Pennsylvania, Suite 200
P.O. Box 1557
Roswell, NM 88202-1557
Telephone: **(575) 624-6065**

SANTA FE:
Taxation & Revenue Department
1200 South St. Francis Drive
P.O. Box 5374
Santa Fe, NM 87502-5374
Telephone: **(505) 827-0951**