

# NEW MEXICO GROSS RECEIPTS TAX EXEMPTION OR DEDUCTION FOR ELECTRIC CUSTOMERS THAT QUALIFY

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2021 PNM ENERGY SOLUTIONS WEBINAR SERIES

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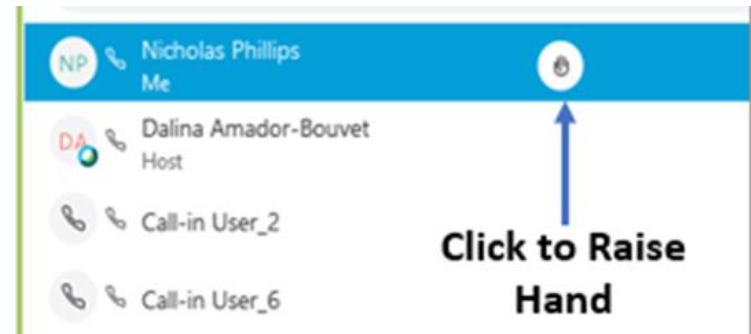


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## HOUSEKEEPING

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- You will receive an email with a link to [PNM.com/business-events](https://PNM.com/business-events), where you can access today's recorded webinar and presentation.
- All participants will be on mute upon entering. We will address questions at the end of the webinar. Please raise your hand by selecting **(\*3)** on your phone to be unmuted or use the chat icon if you have a question.
- We are committed to answering all submitted questions. If we are unable to get to them today, we will provide a response after the presentation.



# ABOUT PNM

## PUBLIC SERVICE COMPANY OF NEW MEXICO

- Founded in 1917
- New Mexico based energy company focused on clean energy transformation
- Over 500K retail customers
- 2,811 MW resource portfolio
- Over 15K miles transmission and distribution lines



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## TODAY'S SPEAKERS

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**Melissa Martinez**  
Manager, State & Local Tax



**Celestina Blair**  
Strategic Account Manager

# GROSS RECEIPTS TAX DEDUCTION OR EXEMPTION

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## WHAT YOU'LL LEARN...

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- Customers can qualify for New Mexico gross receipts tax exemption on their electric bill by submitting the required documentation to PNM.
- Documentation would include a Nontaxable Transaction Certificate (“NTTC”) or other documentation as required by the New Mexico Taxation & Revenue Department (“NMTRD”).

**Type 12 NTTC** – Sales of electricity to a Manufacturer

**Type 9 NTTC** – Sales of electricity to a 501(c)(3) Nonprofit Organization or Governmental Agency

**Native American Tax Form** – sales of electricity to a tribal member within tribal boundaries

# GROSS RECEIPTS TAX DEDUCTION OR EXEMPTION

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## APPLYING FOR NONTAXABLE TRANSACTION CERTIFICATES “NTTC”

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To obtain NTTCs customers will need:

- A New Mexico Business Tax ID Number, a/k/a BTIN.
  - NTTCs may be obtained on the Taxpayer Access Point (TAP) website ([www.tap.state.nm.us](http://www.tap.state.nm.us)).
  - If you do not have a TAP account, you may create one for access to login and to apply for NTTCs.
- In order to execute the NTTC to PNM, you will need PNM’s NM BTIN. It is **01-000050-000**.

Copies of completed NTTCs along with a list of PNM accounts covered by the NTTC should be emailed to [Tax.Department@pnmresources.com](mailto:Tax.Department@pnmresources.com).

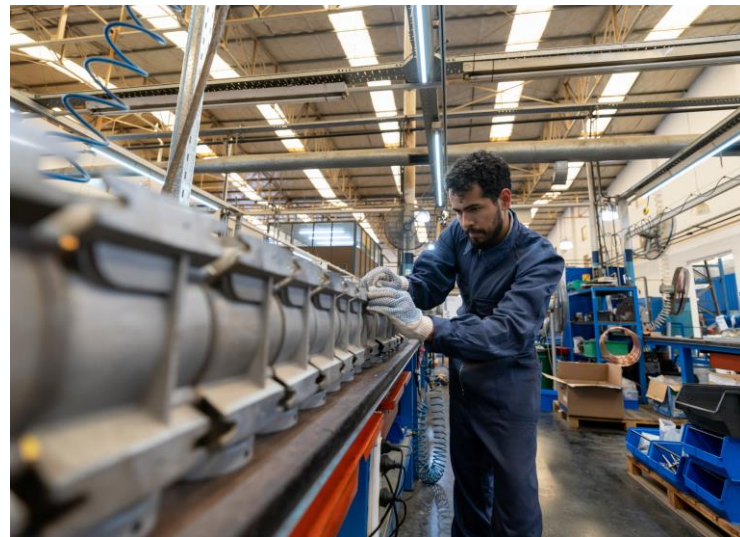
# NONTAXABLE TRANSACTION CERTIFICATES (NTTC)

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## TYPE 12 – DEDUCTION FOR SALES TO MANUFACTURER – EFFECTIVE SINCE 2013

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- PNM can accept a Type 12 NTTC from a manufacturer for the purchase of electricity consumed in the manufacturing process.
- The Type 12 NTTC cannot be accepted for electricity used in:
  - a) The generation of power;
  - b) The processing of natural resources, including hydrocarbons; and
  - a) The preparation of meals for immediate consumption on or off premises.



# NONTAXABLE TRANSACTION CERTIFICATES (NTTC)

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## TYPE 12 – GROSS RECEIPTS EXEMPTION INFORMATION – EFFECTIVE SINCE 2013

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- To apply for a Type 12 NTTC:
  - Complete the *Manufacturers Agreement to Pay Gross Receipts Tax on Behalf of a Utility Company for Certain Utility Sales* (Form RPD-41377) and submit to PNM by email to [Tax.Department@pnmresources.com](mailto:Tax.Department@pnmresources.com) for verification and signature.
  - After receiving the signed agreement from PNM, send the Manufacturers Agreement and the Application for the Type 12 NTTC to the NMTRD.
  - Once approved by NMTRD, a copy of the Type 12 NTTC must be sent to [Tax.Department@pnmresources.com](mailto:Tax.Department@pnmresources.com).
- The Type 12 NTTC is valid for 3 years after the issue date. NMTRD requires a new application and agreement be submitted in order to renew the Type 12 NTTC.
- **Customers are responsible for paying New Mexico gross receipts tax directly to the Taxation & Revenue Department for any electricity not consumed in the manufacturing process.**



# NONTAXABLE TRANSACTION CERTIFICATES (NTTC)

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## TYPE 9 – DEDUCTION FOR SALES TO GOVERNMENTAL AGENCIES & 501(C)3 ORGANIZATIONS

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- PNM may accept a Type 9 NTTC from governmental agencies and 501(c)3 nonprofit organizations for the sale of electricity.
- Nonprofit Organizations applying for a Type 9 NTTC may be required to submit proof of Internal Revenue Service Nonprofit Determination to the Taxation & Revenue Department.
- The customer should submit the Type 9 NTTC and a list of accounts for which the NTTC applies to PNM's Tax Department via email at [Tax.Department@pnmresources.com](mailto:Tax.Department@pnmresources.com). It can also be mailed to *414 Silver Ave SW, MS 1025, Albuquerque, NM 87102-1025 Attn: PNM Tax Department*.
- The business name on the NTTC should match the customer name on the PNM account.
- Type 9 NTTCs do not expire.

# NONTAXABLE TRANSACTION CERTIFICATES (NTTC)

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## NATIVE AMERICAN TAX FORM OR STATEMENT FOR TRIBAL EXEMPTION

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- Federal law may prohibit New Mexico from imposing gross receipts tax on transactions with Indian tribes or tribal members if the transaction occurs within the territory of the tribal member.
- PNM can accept a written statement or Native American Tax Exemption Form (see slide 12) signed by the customer to support exemption from gross receipts tax on electricity sold within customer's tribal boundaries.
- The written statement or the Native American Tax Exemption Form should be submitted to PNM's Tax Department via email to [Tax.department@pnmresources.com](mailto:Tax.department@pnmresources.com). It can also be mailed to *414 Silver Ave SW, MS 1025, Albuquerque, NM 87102-1025 Attn: PNM Tax Department*.

# NONTAXABLE TRANSACTION CERTIFICATES (NTTC)

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## NATIVE AMERICAN TAX EXEMPTION - WRITTEN STATEMENT

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If the customer would like to provide a written statement to support tax exemption, the written statement should include the following:

- Customer name
- PNM Account Number
- Tribal Enrollment Number or BIA Census Number
- Tribe or Pueblo where electricity is sold
- Customer signature

In the case where the customer is an Indian tribe, a written statement with the information above is acceptable and the statement must be attested to by a tribal official.

# NONTAXABLE TRANSACTION CERTIFICATES (NTTC)

## NATIVE AMERICAN TAX EXEMPTION FORM

### SAMPLE TRIBAL FORM

[The form can be found by clicking on this link.](#)



### Native American Tax Exemption Form

Are you a member of a Native American nation, or the spouse of a member, and living on your Pueblo or reservation?

You may be exempt from certain taxes and surcharges\* on your utility, phone or propane bills if you are: a governmental entity of the Pueblo or Tribe; a member (or spouse) of the Pueblo or Tribe and living on your Pueblo or Reservation; or a business owned by the Pueblo or Tribe and located on and doing business on the Pueblo or Reservation.

\* You may be exempt from State, City and County gross receipts taxes, 911 fees, Municipal and County franchise fees, telecommunication relay service charges, and New Mexico Universal Service Charges. This tax exemption does not apply to taxes imposed by your Tribe or Pueblo and collected by the utility, phone and cable companies on behalf of your Tribe or Pueblo.

To apply to have these taxes taken off your bills, please fill out the form below. Members of Santa Clara, Tesuque, or Ohkay Owingeh Pueblos are asked to return the form to their Tribal Government office.

I certify that I am a customer of a utility, communications or propane company and am a:  
 Tribal Government Agency       Enrolled Tribal Member  
 Spouse of an Enrolled Tribal Member       Business wholly owned by Tribe/Member

I am a member, or spouse of a member, of this tribe: \_\_\_\_\_

I receive service at this address:  
\_\_\_\_\_  
\_\_\_\_\_

The name, account numbers, and phone number of my utility, phone or propane bills are:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Print name: \_\_\_\_\_ Phone number: \_\_\_\_\_

Signature: \_\_\_\_\_

Please send your completed forms to:  
New Mexico Public Regulation Commission  
ATTN: Consumer Relations  
PO Box 1269  
Santa Fe NM 87504

Fax: 505-827-4463  
Email: [CRD\\_complaints@state.nm.us](mailto:CRD_complaints@state.nm.us)  
Phone: 505-827-4592

# NONTAXABLE TRANSACTION CERTIFICATES (NTTC)

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## NATIVE AMERICAN TAX EXEMPTION

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The following transactions would not qualify for Native American tax exemption:

1. Sales of electricity to a customer who is not an Indian tribe or member;
2. Sales of electricity to a customer who is a member of an Indian tribe other than the Indian tribe on whose territory the sale takes place.
  - The exception to this would be if the customer is the spouse of a tribal member on whose territory the sale takes place.

# GROSS RECEIPTS TAX DEDUCTION OR EXEMPTION

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## NEED MORE INFORMATION?

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If you have questions or need more information about NTTCs, please visit the New Mexico Taxation & Revenue Department's website at [www.tax.newmexico.gov](http://www.tax.newmexico.gov).

You can also reach the New Mexico Taxation & Revenue Department by phone at: 1-866-285-2996.

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# QUESTIONS AND ANSWERS

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**Thank you for attending!**

**Please share your feedback with us via our survey  
after this webinar.**

**PNM Business Customers**

**Phone: (888) 245-3659**

**Hours: Weekdays, 7:30 a.m. to 6:00 p.m.**



