



****NEW MEXICO** Resale and Tax Exempt Guidelines**

These guidelines are a brief overview of exemptions that pertain to stores in **NEW MEXICO**. Please contact the Corporate Tax Department for more detailed information and assistance. Use your best judgment to expedite the sale, staying within these guidelines, providing the best customer service, while protecting the company's best interest.

PURCHASER IS:	EXEMPTION	EXPLANATION/INFORMATION NEEDED
RESALE: ***RETAILER Auto Dealerships, Auto Repair, Auto Body Shops, Tire Retailers, etc. <i>**Tires/Wheels must be sold in customer's normal course of business</i>	Y	MUST Obtain customer's New Mexico NTTC "TYPE 2" Form and UPLOAD **TYPE 5 (SERVICES) NTTC ARE NOT VALID FOR RESALE TRANSACTIONS
RESALE: OUT OF STATE	Y	Out of State Buyer's Form.
FEDERAL GOVERNMENT AGENCY US Army, Navy, Air Force, Homeland Security, etc. <i>**See GSA Invoice Processing Document on KC</i>		Official government vehicles only *MUST be purchased with government funds - NO cash or personal checks/credit cards allowed.
FOREIGN DIPLOMAT Agents/Consulates from foreign countries	Y	MUST obtain copy of the Diplomatic tax exemption card (front and back) <i>Upload into CertCapture to create the exemption certificate</i>
NON-PROFIT ORGANIZATIONS Religious, Charitable & Nonprofit Organizations	Y	MUST Obtain customer's New Mexico NTTC "TYPE 9" Form and Upload. No Cash/Personal Checks
AGRICULTURAL Farm/Ranch	N	New Mexico does not exempt tax on "repair parts" for machinery & equipment for agricultural purposes
LOCAL AND STATE GOVERNMENT AGENCIES POLICE DEPT, FIRE DEPT, CITY PARKS, ETC.	Y	MUST Obtain State or Local NTTC "TYPE 9" Form and Upload. No CASH/PERSONAL CHECKS OR PERSONAL CREDIT CARDS ACCEPTED.
PUBLIC TRANSPORTATION COMMON CARRIER Transportation companies for hire	N	ALL Purchases made by Common Carriers are TAXABLE **New Mexico taxes the gross receipts of sales of tangible personal property unless a specific provision allows the transaction to be deducted. Sales to common carriers are not specified as deductible and are therefore taxable.