

INSTRUCTIONAL INFORMATION FOR CUSTOMER'S WHO WISH TO EXEMPT FROM NEW MEXICO STATE SALES TAX.

ACD-31850
REV. 10/2007

New Mexico Taxation and Revenue Department
P.O. Box 5557
Santa Fe, New Mexico 87502-5557
www.tax.state.nm.us/

INSTRUCTIONS FOR NONTAXABLE TRANSACTION CERTIFICATES

REQUIREMENTS: All New Mexico sellers/lessors who wish to execute NTICs are required to: 1) register with the Taxation and Revenue Department, 2) complete the Application for Nontaxable Transaction Certificates, and 3) be in compliance with the department. Sellers/lessors are in compliance with the department when: 1) all required returns have been filed; 2) they are not a delinquent taxpayer, and 3) their CRS business registration is complete.

CAUTION: Fraudulent statements made to obtain certificates, or fraudulent use of certificates received pursuant to this application with intent to evade or defeat the tax may subject the person or business to a fine of not more than ten thousand dollars (\$10,000) or imprisonment for not more than five (5) years or both. (Sections 7-1-72 NMSA 1978 and 7-1-73 NMSA 1978) In addition, misuse of these certificates may result in loss of the privilege to execute NTICs for up to one (1) year. (Section 7-9-43 NMSA 1978)

NTIC DESCRIPTIONS AND AUTHORIZED USES: See reverse for complete descriptions of NTIC types

- Type 2: for tangibles for resale, lease or re-lease, or for purchase by manufacturer
- Type 5: for services for resale, for export, or for services performed on manufactured products
- Type 6: for construction contractor's purchase of construction materials and construction services
- Type 9: for purchase of tangible personal property by New Mexico or United States governments, 501(c)(3) organization, or credit unions
- Type 15: for tangible personal property purchased by qualified federal contractors
- Type 16: for sales of property, services and leases to qualified film production companies, accredited foreign missions, and their accredited members
- Type OSB NTICs are issued to registered New Mexico sellers/lessors to execute to Out-of-State Buyers who are not registered with the department, but who will resell tangible personal property outside of New Mexico

OPTION #1

NTIC-NEI: The department has developed NTIC-NEI, a paperless system on the web, to expedite the processing of Nontaxable Transaction Certificates (NTICs). The department encourages all taxpayers to use NTIC-NEI to apply for, execute, record, and request additional NTICs online. If you know the seller's/lessor's CRS identification number to whom you wish to execute a NTIC, you may immediately execute the NTIC online. When the recipient's CRS identification number is known, there is no limit to executing NTICs on NTIC-NEI, but you may request up to five (5) NTICs to be executed at a later date if the seller's/lessor's name and CRS identification number is not known. You must first record executed NTIC information before applying for additional NTICs to be executed at a later date.

For instructions on how to use NTIC-NEI, go to www.tax.state.nm.us and click on the NTIC-NEI link. The benefits of using NTIC-NEI are: 1) NTICs are issued immediately; 2) you can print the NTICs to your local printer; 3) you do not have to contact the department to process your order; 4) you can request or execute NTICs twenty-four (24) hours a day, seven (7) days a week, and 5) you do not need to complete the application below.

OPTION #2

IF YOU DO NOT HAVE ACCESS TO NTIC-NEI COMPLETE THE APPLICATION FORM BELOW:

HOW TO APPLY OR REORDER: If you do not yet have the name and CRS identification number of the vendor to whom you wish to execute the NTIC, complete the application below, providing all information requested. Mail the application to the New Mexico Taxation and Revenue Department, P.O. Box 5557, Santa Fe, New Mexico 87502-5557, or you may deliver it to your local district office.

NOTE: You may reorder additional NTICs *ONLY* after your executed NTICs have been recorded with the department. To record your executed NTICs, submit the Nontaxable Transaction Certificate Report or record them online. The department will only issue a maximum of five (5) NTICs to be executed at a later date.

INFORMATION FOR CUSTOMER TO COMPLETE NTIC CERTIFICATE

SELLERS NAME FOR NTIC CERTIFICATE

OUR CRS NUMBER

CSK AUTO INC
PO BOX 6030
PHOENIX AZ

01-794732-00-4

MAILING ADDRESS

DBA O'REILLY AUTO PARTS
PO BOX 1156
SPRINGFIELD MO 65801-1156