

## TAX CLEARANCE REQUEST - GENERAL INFORMATION AND INSTRUCTIONS

Any purchaser or lessee of all or part of an existing business enterprise may request a tax clearance from the Department. Failure to request a tax clearance could subject the purchaser or lessee to liability for any taxes incurred and not paid by the seller or lessor prior to the date of the transfer.

The Department has 30 days from the date a complete and accurate tax clearance request is received from a successor in business to either issue the requested clearance, notify the purchaser of the amount of tax due from the seller, or begin an audit to determine what amount of tax, if any, is due. If an audit is begun, the period for issuing the tax clearance or notice of taxes due is extended to 60 days. If the Department fails to respond within the required time period, the purchaser is released from the obligation imposed by Section 7-1-61 NMSA 1978 to withhold part or all of the purchase price to cover any unpaid taxes.

A tax clearance request from other than a successor in business is not subject to the time limits above. Please allow at least 45 days for processing.

lessor or purchaser/lessee or a properly designated agent of either. All applicable Items 1 through 21 should be completed for the entity seeking the tax clearance. Purchaser/lessee information should be provided in Items 22 through 28. No Tax Clearance Request that is incomplete, unsigned, or requested after the effective date of the transaction will be processed.

**THE FOLLOWING DOCUMENTS, AS APPLICABLE, MUST BE ATTACHED TO THIS REQUEST OR IT WILL BE CONSIDERED INCOMPLETE AND WILL NOT BE PROCESSED:**

- ✓ A copy of the signed purchase agreement;
- ✓ A copy of the signed lease agreement;
- ✓ A copy of the liquor license suspension(s) from Alcohol & Gaming Division;
- ✓ A copy of previous lease agreements if Item 20 was answered YES;
- ✓ Original document appointing another to serve as agent or authorized representative.

The Tax Clearance Request may be initiated by the seller/

Please direct  
questions and completed request  
with attachments to :

Taxation & Revenue Department  
Audit & Compliance Support Office  
P.O. Box 5557  
Santa Fe, NM 87502-5557  
(505) 827-0926

### SUCCESSOR IN BUSINESS - STATEMENT OF PURCHASER

I, \_\_\_\_\_, verify that I am the Purchaser of the business named \_\_\_\_\_ . I request the Department to issue a Certificate stating that as of the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, I, as purchaser, am not liable for any taxes due to the Department by the Seller. I, as Purchaser,  have  have not placed in a trust account for the benefit of the Taxation and Revenue Department a sufficient amount of the purchase price to cover any tax due on account of the Seller. The Trust account is located at \_\_\_\_\_ in the amount of \$\_\_\_\_\_. I, Purchaser, will start business on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, doing business as \_\_\_\_\_ under New Mexico CRS Identification Number \_\_\_\_\_ - \_\_\_\_\_ -00-\_\_\_\_\_. The business address is:

Address

City

State

Zip Code

I declare that the statement above is true and correct to the best of my knowledge and belief.

Printed or Typed Name

Title

Signature

Date



**State of New Mexico  
Taxation and Revenue Department**

**TAX CLEARANCE REQUEST**

DEPARTMENT USE ONLY	
A. Control log number	
B. Date Received	

1. Name of taxpayer for whom clearance is requested		2. NM Taxation & Revenue Dept. Identification Number	
3. Doing Business as (if different than Item 1)		4. Federal ID Number	
5. Street Address of Taxpayer			
6. Mailing Address of Taxpayer (if different than Item 5)			
7. City		State	Zip Code
8. Contact Name and Title		9. Contact Telephone Number ( )	
10. Date Began Doing Business in N.M.		11. Date Will Cease Doing Business in N.M.	
12a. Nature of business in New Mexico		12b. Basis for deductions from gross receipts, if any were taken.	
13. Type of Request <input type="checkbox"/> Successor in Business <input type="checkbox"/> Corporate Withdrawal/Dissolution <input type="checkbox"/> Liquor License Clearance			
14. Check if Business: <input type="checkbox"/> Sold Gasoline / Special Fuel <input type="checkbox"/> Sold Liquor <input type="checkbox"/> Sold Cigarettes <input type="checkbox"/> Sold Tobacco Products <input type="checkbox"/> Severed Natural Resources <input type="checkbox"/> Processed Natural Resources <input type="checkbox"/> Sold Oil	15. Liquor License No. <input type="checkbox"/>		20. Check if any License/Permit will be: <input type="checkbox"/> Leased <input type="checkbox"/> Sold <input type="checkbox"/> Other _____  Check the Box in Item 15, 17, 18 or 19 to show which license/permit is to be transferred.  21. Has Liquor License been leased previously? <input type="checkbox"/> Yes (see reverse) <input type="checkbox"/> No
	16. Public Regulation Commission No.		
	17. Contractor's License No. <input type="checkbox"/>		
	18. SCC Permit No. <input type="checkbox"/>		
	19. OGRID No. <input type="checkbox"/>		

**IF BUSINESS/LICENSE/PERMIT IS TO BE OPERATED BY ANOTHER TAXPAYER  
GIVE NAME AND ADDRESS BELOW**

22. Name of Purchaser/Lessee		23. NM Taxation & Revenue Dept. Identification Number	
24. Doing Business as (if different than Item 21)		25. Telephone Number ( )	
26. Street Address			
27. Mailing Address (if different than Item 25)			
28. City		State	Zip Code
<i>I declare I have examined this request and all attachments and to the best of my knowledge and belief the information is true, correct and complete.</i>			
29. Printed or Typed Name		30. Position or Title	31. Company
32. Signature			33. Date