

STATE OF NEW MEXICO - TAXATION AND REVENUE DEPARTMENT
**DECLARATION OF PRINCIPAL PLACE OF BUSINESS OR
RESIDENCE IN NEW MEXICO**

Purpose of this form: Corporations whose principal place of business is in New Mexico and individuals who are residents of New Mexico, who are recipients of oil and gas proceeds from a well located in New Mexico or owners of a pass-through entity (PTE) earning income sourced to New Mexico, are to submit this form to the payor to establish that oil and gas proceeds withholding tax or pass-through entity withholding tax is not required on their net income or receipts of oil and gas proceeds.

Effective January 1, 2011, remitters of oil and gas proceeds and pass-through entities are not required to withhold from: 1) corporations whose principal place of business is in New Mexico, or 2) individuals who are residents of New Mexico. If the corporation establishes that its place of business is in New Mexico or an individual establishes that his or her residence is in New Mexico, it does not matter where remittances to the corporation or individual are sent. To establish that you are not subject to the withholding required under the Oil and Gas Proceeds and Pass-through Entity Withholding Tax Act, you must submit this form to the remitter or the PTE.

To ease the transition to the new requirement, remitters of oil and gas proceeds may continue to rely on a New Mexico address to establish residency in New Mexico or a principal location in New Mexico for withholding for calendar quarters ending prior to January 1, 2012. After this date, the remitter must have this document, or other documentation to show reasonable cause for not withholding. See the instructions for Forms RPD-41284, *Quarterly Oil and Gas Proceeds Withholding Tax Return*, or RPD-41355, *Quarterly Pass-Through Entity Withholding Tax Return*, for a discussion of the types of documentation that are acceptable as proof that withholding is not required.

A permanent residence or place of business is a permanent physical location or abode. The permanent residence or place of business is not a post office box number, address of a postal forwarding service or equivalent address or the address of a bank, agent or nominee.

If the circumstances for the individual or the corporation changes, the individual or the corporation must notify the remitter or the PTE at once. If the individual changes domicile to outside New Mexico, or a corporation moves its principal place of business to a location outside New Mexico, the remitter or the PTE will then be required to withhold against the owners net income from the pass-through entity or the remittees oil and gas proceeds provided that no other reasonable cause for not withholding exists.

Name (please print)	Federal identification number (SSN or FEIN)
Permanent residence or place of business - physical location only.	
City, state and ZIP code	Telephone number

Check One:

- I am a resident of New Mexico for tax purposes because I am domiciled in New Mexico, which means New Mexico is my permanent home; I must file or intend to file a New Mexico tax return as a resident or first-year resident, and I am domiciled in New Mexico on the last day of the taxable year, December 31.
- The business is a corporation whose principal place of business is located in New Mexico, which means there is a physical location in New Mexico from which the business or trade is directed or managed.

I declare under penalty of perjury that I have completed this document and to the best of my knowledge, it is true, correct and complete.

Signature _____ **Date** _____

Subscribed and sworn before me this _____ **day of** _____, **20** _____

Notary Public _____ **My Commission Expires** _____