

State of New Mexico - Taxation and Revenue Department  
**DECLARATION OF SERVICES PURCHASED FOR RESALE**  
**TO BE COMPLETED BY PURCHASER AND RETAINED BY SELLER**

**WHO MUST USE THIS FORM:** A credit against gross receipts tax or governmental gross receipts tax due from selling a service for resale is available when the buyer resells the service in the ordinary course of business; the resale is *not* subject to the gross receipts tax or the governmental gross receipts tax, and the buyer of the service declares to the seller that the next transaction qualifies the current sale as eligible for the services for resale tax credit. For the seller to claim the credit, the seller must retain this declaration completed and signed by the buyer. This credit applies to receipts beginning after June 2005.

This credit does not apply to receipts from selling a service to a governmental entity or to a person who is a prime contractor operating a facility in New Mexico designated as a national laboratory by an act of congress. The service must be resold and may not be consumed in the ordinary course of business. Review Form RPD-41300, Services For Resale Tax Credit, for further details regarding what qualifies and how to claim the credit.

Note: The services for resale tax credit may not be taken when receipts from sales of services for resale are subject to gross receipts tax or governmental gross receipts tax. Those sales remain deductible under Sections 7-9-48, NMSA 1978 and are reported as deductions on the CRS-1 return in Column E. The buyer must execute a Type 5 NTTC to the seller to be eligible for the deductions. *Note: A seller who takes the services for resale tax credit is not precluded from executing a Type 5 NTTC for the purchase of that service provided the conditions of Section 7-9-48 NMSA 1978 are met.*

Name of business buying the services for resale	New Mexico CRS Identification No.
Buyer's address	Buyer's contact name and phone number

**General description of services to be purchased from the seller:** \_\_\_\_\_

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**Name and address of seller:** \_\_\_\_\_

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**Declaration of buyer:**

**I certify that** (You must mark both boxes and complete the required question, or the sale does not qualify for the credit.):

☐ 1. the services being purchased are resold in the ordinary course of business, and

☐ 2. the resale is not subject to the gross receipts tax or the governmental gross receipts tax because \_\_\_\_\_

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Under penalty of perjury I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct and complete.

\_\_\_\_\_  
Signature of buyer

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date