

333 – Taxation and Revenue Department File Plan

This file plan was developed to be a guide for Taxation and Revenue Department employees. This guidance document was created to ensure consistent records classification and to provide agencies with other relevant record information. The final disposition authority resides in the Functional Records Retention and Disposition Schedule (FRRDS), 1.21.2 NMAC.

This file plan only list records series of program's specific to the Taxation and Revenue Department. For records series of a general administrative nature, refer to the General Administrative Records File Plan. For records of a financial nature, refer to the General Financial Records File Plan. For records of a personnel or medical nature, refer to the General Personnel/Medical Records File Plan.

333-001 TAXPAYER INFORMATION FILES:

Division/unit: Tax policy and information

Maintenance system: Chronological by year, then by date of response

Record series content: This is an internal tracking record for taxpayer correspondence received by the office of the secretary. Files may include receipt date of taxpayer inquiries, comments, or complaints, reports on outcomes or responses, names of department liaison officers responding to the correspondence, etc.

Classification: 1.21.2.105 NMAC, Correspondence - General

File closure: Date the inquiry or complaint is resolved

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-002 COOPERATIVE AGREEMENTS WITH TRIBES FILES:

Division/unit: Tax policy and information

Maintenance system: Alphabetical by tribal name, then chronological by calendar year

Record series content: Records of agreements to exchange confidential tax information with Indian nations with lands in New Mexico. Files may include agreements with the authorized representatives of Indian nations, correspondence, etc.

Classification: 1.21.2.603 NMAC, Cooperative Agreements

File closure: Date agreement terminated

[New - 03/31/2021]

333-003 GROSS RECEIPTS TAX RATE SCHEDULE FILES:

Division/unit: Tax policy and information

Maintenance system: Chronologically by calendar year, then alphabetical by county or municipality

Record series content: Records of gross receipts tax rate schedules. Files may include gross receipts tax rate schedules, correspondence, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Date schedule created

[New - 03/31/2021]

333-004 to 333-010

333-011 PROTEST FILES:

Division/unit: Protest

Maintenance system: Chronological by tax year, then numerical by taxpayer identification number

Record series content: records of taxpayer protests on assessed taxes. Files may include work papers, exhibits, forms, legal decisions for protest closure, correspondence that was not acknowledged for not

meeting qualifying criteria, memoranda, appointment of hearing officer, department transactions, evidence, stipulations of fact for appeal purposes, final decision and any court orders for hearings relating to the tax programs the department administers, correspondence, etc.

Classification: 1.21.2.632 NMAC, Hearing and Appeals

File closure: Date of file closure or protest rejection

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-012 to 333-020

333-021 FRAUD INVESTIGATION FILES:

Division/unit: Tax fraud

Maintenance system: Chronological by calendar year, then numerical by taxpayer identification number

Record series content: Records of fraud investigations conducted on returns filed by taxpayers. Files may include TRD auditors' reviews and findings on tax returns, investigation reports, documents, correspondence, etc.

Classification:

(A) **Closed investigations:** 1.21.2.634 NMAC, Investigations – Legal Matter Management

(B) **Investigations to be litigated:** 1.21.2.636 NMAC, Legal Case Files

File closure: Date investigation is closed

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-022 to 333-030

333-031 PERSONAL INCOME TAX (PIT) PROGRAM UPDATE FILES:

Division/unit: Administrative services

Maintenance system: Chronological by tax year, then numerical by social security number

Record series content: Records concerning PIT program correspondence for update of taxpayer information and inquiries. Files may include updated information on taxpayer name, taxpayer address, taxpayer social security number, taxpayer inquiries, TRD responses, other correspondence associated with personal income tax, etc.

Classification: 1.21.2.105 NMAC, Correspondence - General

File closure: Close of tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-032 RETURNED CHECK FILE:

Division/unit: Administrative services

Maintenance system: Chronological by fiscal year, then alphabetical by payee name

Record series content: Records concerning checks returned from the state treasurer's office for lack of information needed to process the check or lack of sufficient funds for the payment of taxes. File may include returned checks, attached receipt from state treasurer, correspondence, etc.

Classification: 1.21.2.303 NMAC, Accounts Receivable

File closure: Date audit report released and cleared

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-033 to 333-040

333-041 OIL AND GAS TAX SUMMARY AND DETAIL REPORTS FILE:

Division/unit: Audit and compliance

Maintenance system: Chronological by tax year and month, then numerical by tax identification number

Record series content: Summary reports of oil and gas company tax assessments, payments and monthly detail reports of tax due on oil and gas sales. File may include taxpayer information (e.g., name, address, federal identification number, social security number, etc.), reports containing information on sale month or year total tax due, credits and overpayments made, total amount and type of remittance, etc.

Classification: 1.21.2.353 NMAC, Reports - Tax

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-042 REGISTRATION UPDATE FOR OIL AND GAS TAXES FORM:

Division/unit: Audit and compliance

Maintenance system: Chronological by tax year, then numerical by taxpayer identification number

Record series content: Records of update information for oil and gas tax registrations. Form may include information on OGRID reporting number, company name, type of filing natural gas processors tax, oil and gas tax, master operator equipment tax, address, phone number, effective date, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-043 APPLICATION FOR TAX REFUND - OIL AND GAS FILES:

Division/unit: Audit and compliance

Maintenance system: Chronological by tax year and month, then numerical by taxpayer identification number

Record series content: Records documenting the basis upon which oil and gas refunds are made. File may include company name, OGRID, mailing address, certification that the state was overpaid, a monetary amount for a specific month and a testament to accuracy of all statements, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-044 EXTENSION OF TIME TO FILE FOR OIL AND GAS TAXES FORMS:

Division/unit: Audit and compliance

Maintenance system: Chronological by calendar year, then numerical by taxpayer identification number

Record series content: Records on tax filing extensions from oil and gas companies for the payment of taxes. Form may include company name and address, sales processing months, extension requested for number of months, truth testaments, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Date of expiration of extension

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-045 OIL AND GAS TAX PROTEST FILES:

Division/unit: Audit and compliance

Maintenance system: Chronological date of protest, then numerical by taxpayer identification number

Record series content: Records of oil and gas protests of assessed taxes due to the state. File may include name of taxpayer, social security number, or New Mexico identification number, mailing address,

assessment number, facts relating to the protest, request for affirmative relief and evidence provided, extension of time to file protest record etc.

Classification: 1.21.2.632 NMAC, Hearing and Appeals

File closure: Date of final decision

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-046 INFORMATION RETURN INDIAN INTERGOVERNMENTAL (STATE AND TRIBAL) TAX CREDIT FORMS:

Division/unit: Audit and compliance

Maintenance system: Chronological by tax year, then numerical taxpayer identification number

Record series content: Records of intergovernmental drilling on Indian tribal land for return production tax credit against state taxes. Form may include name of individual or firm, mailing address, OGRID, PUN, well operator name, property name, pool name, API number well number and unit letter, section township, and range, date drilling commenced, date of first production, Indian tribe and lease number, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-047 ENHANCED OIL RECOVERY APPLICATION FORMS:

Division/unit: Audit and compliance

Maintenance system: Chronological by tax year, then numerical taxpayer identification number

Record series content: Records of application for severance tax rates on crude oil severed and sold from an enhanced recovery project or the expansion of an existing recovery project. Form may include name of individual or firm, mailing address, OGRID, name of project, project operators, date positive production response occurred, production unit numbers for qualifying wells, department approval of use for enhanced oil recovery excise tax, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-048 PRODUCTION RESTORATION PROJECT APPLICATION FORMS:

Division/unit: Audit and compliance

Maintenance system: Chronological by tax year, then numerical taxpayer identification number

Record series content: Records of application for severance tax exemptions on natural gas and crude oil that is severed and sold from a production restoration project. Form may include name of individual or firm, mailing address, ORGID, PUN, property name, pool name or number, API number and department certificate of approval to use production restoration incentive tax exemption, etc.

Classification: 1.21.2.351 NMAC, Exemptions

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-049 WELL WORK-OVER PROJECT APPLICATION FORMS:

Division/unit: Audit and compliance

Maintenance system: Chronological by tax year, then numerical by taxpayer identification number

Record series content: Records of well work-over projects for the removal of hydrocarbons near the wellhead. Form may include name of individual or firm, mailing address, ORGID, PUN, property names,

pool names or numbers, API number and department certificate of approval to use well work-over incentive tax rate.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-050 PRODUCTION UNIT NUMBER INFORMATIONAL REQUEST FORMS:

Division/unit: Audit and compliance

Maintenance system: Chronological by tax year, then numerical by taxpayer identification number

Record series content: Records of requests for information on assigned production unit numbers by TRD. Form may include name of individual or firm, mailing address, ORGID, API number, pool name or number, legal description, operator name, department response, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-051 NATURAL GAS PROCESSORS TAX SUMMARY REPORT FORMS:

Division/unit: Audit and compliance

Maintenance system: Chronological by tax year and month, then numerical by taxpayer identification number

Record series content: Records on taxes that are due to the state from natural gas processors. Form may contain date information submitted, OGRID, total tax due, total remittance, company name, address, truth statement, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-052 NATURAL GAS PROCESSORS AND PLANT OPERATORS TAX DETAIL FORMS:

Division/unit: Audit and compliance

Maintenance system: Chronological by tax year and month, then numerical by taxpayer identification number

Record series content: Records of tax details on natural gas processor and plant operator assessments for taxes. Form may include plant name, plant number, OGRID, month and year processing information, previously taxed amount, plant fuel, taxable volumes, tax due, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-053 OIL AND GAS TAXPAYER CORRESPONDENCE FILES:

Division/unit: Audit and compliance

Maintenance system: Chronological by tax year, then numerical taxpayer identification number

Record series content: Records of oil and gas taxpayer correspondence. File may include correspondence submitted from taxpayers regarding oil and gas taxes, department responses, etc.

Classification: 1.21.2.105 NMAC, Correspondence - General

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-054 TAX LIEN FILES:

Division/unit: Audit and compliance

Maintenance system: Chronological by tax year, then alphabetical by county name

Record series content: Records documenting the issuance and release of tax liens placed on a taxpayer for non-payment of taxes. Files may include issued tax lien and release of tax lien.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Date lien released and recorded with county clerk

[New - 03/31/2021]

333-055 SEVERANCE TAX FILES:

Division/unit: Audit and compliance

Maintenance system: Chronological by tax year, then numerical by taxpayer identification number

Record series content: Records of excise taxable values of the quantity of severed New Mexico natural resources (e.g., copper, lead, zinc, gold, silver, coal, molybdenum, uranium, potash, etc.). Files may include taxpayer information (e.g., name, address, federal identification number, social security number, etc.), tax reports, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-056 CONSERVATION TAX FILES:

Division/unit: Audit and compliance

Maintenance system: Chronological by tax year, then numerical by taxpayer identification number

Record series content: Records concerning taxes levied on all products that are severed and sold. Files may include taxpayer information (e.g., name, address, federal identification number, social security number, etc.), tax reports, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-057 RESOURCE EXCISE TAX FILES:

Division/unit: Audit and compliance

Maintenance system: Chronological by tax year, then numerical by taxpayer identification number

Record series content: Records of excise taxes imposed for the privilege of severing and processing natural resources within New Mexico. Files may include taxpayer information (e.g., name, address, federal identification number, social security number, etc.), tax reports, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-058 COMBINED REVENUE SYSTEM (CRS) TAXPAYER FILES:

Division/unit: Audit and compliance

Maintenance system: Chronological by filing period, then numerical by taxpayer identification number

Record series content: Records concerning combined revenue information on TRD tax programs. Files may include application for nontaxable transaction certificates, recorded liens, releases of liens, miscellaneous taxpayer correspondence, levies, tax clearance requests and certificates, applications for

registration, completed audits and related work sheets, miscellaneous taxpayer correspondence, agreement to collect pay-over, collection installment agreements, assessments, issued abatements, refund applications, income tax returns, CRS amended returns, edit error resolutions, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of the tax year in which created, provided no liability exists

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-059 TAX AUDIT FILES:

Division/unit: Audit and compliance

Maintenance system: Chronological by calendar year, then numerical by taxpayer identification number

Record series content: Records of taxpayer audits to ensure all monies due to the state are paid. Files may include audit worksheets, spread sheets, tax schedules, reports, documents supporting audit trail, worksheets for revised audits and tax schedules, etc.

Classification: 1.21.2.414 NMAC, Financial - Audits

File closure: Close of calendar year in which audit is closed

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-060 to 333-070

333-071 GENTAX DATABASE:

Division/unit: Revenue processing

Maintenance system: Numerical by primary key

Record series content: Database maintains, monitors, tracks and calculates data on personal income tax (PIT), corporate income tax (CIT), and combined revenue system (CRS), weight distance tax program, special fuels supplier and distributor tax program, cigarette and liquor tax program, private railroad tax program, taxpayer information for TRD assessments, abatements, audits, registrations, returns, tax clearances, filing extensions, installment agreements liens, refunds, warrants, business credits, disbursements, non-taxable transaction certificates, intercepts, payments, managerial information, tracking information, and other tax related information. Data may include taxpayer identification numbers, taxpayer names, taxpayer addresses, tax program information, reported income, allocation of income, tax assessments, tax returns, list of subsidiary corporations, extension of tax filing time, amended tax information, depreciation and amortization, cost of goods sold, gains on property sales, contributions, investment credit, taxpayer, recorded liens, releases of liens, levies, tax clearance information, application for registration, audits, collection installment agreements, issued and paid abatements, refund information, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-072 EMPLOYER QUARTERLY WAGES AND WITHHOLDINGS REPORTS:

Division/unit: Revenue processing

Maintenance system: Chronological by date, then numerical by taxpayer identification number

Record series content: Reports submitted to TRD by employer showing quarterly employee wages and withholdings for state and federal tax data match purposes. Reports show employee wage withholdings, workers compensation fee payment information, employer unemployment insurance payments, etc.

Classification: 1.21.2.353 NMAC, Reports - Tax

File closure: Close of the tax year in which report is submitted

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-073 APPLICATION FOR TAX CREDIT FILES:

Division/unit: Revenue processing

Maintenance system: Chronological by tax year, then alphabetical by taxpayer surname

Record series content: Records concerning eligibility of certain state tax credits requested by taxpayer for tax reporting (e.g., PIT, CIT, CRS, FID, etc.). Files may include tax credit application, certificate of eligibility copy, payroll record copies, invoice copies, correspondence, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of the tax year in which application received

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-074 CORPORATE INCOME TAX (CIT) RETURN FILES:

Division/unit: Revenue processing

Maintenance system: Chronological by tax year, then numerical by batch number

Record series content: Records of payment of corporate income tax and corporate returns based on earned income. Files may include New Mexico corporate income and franchise tax return; New Mexico apportioned income for multi-state corporations; New Mexico allocation of non-business income; United States corporation income tax return; application for automatic extension of time to file corporation income tax return; New Mexico corporate income and franchise tax - estimated tax payment; New Mexico income and information return for pass-through entities payment voucher; New Mexico corporate income and franchise tax estimated tax payment; New Mexico non-resident owner income tax agreement; net operating loss worksheet; amended U.S. corporation income tax return; income and information return for pass-through entities; income taxable to owners; allocated non-business income taxable to owner; New Mexico income and information return for pass-through entities tentative payment; New Mexico income withholding from pass-through entity; New Mexico income and information return for pass-through entities payment voucher; New Mexico corporate income tax payment voucher; etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of the tax year in which created, provided no liability exists

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-075 PERSONAL INCOME TAX (PIT) RETURN FILES:

Division/unit: Revenue processing

Maintenance system: Chronological by tax year, then numerical by batch number

Record series content: Records of personal resident and non-resident income taxes and returns. Files may include New Mexico personal income tax; application for refund; affidavit to obtain refund of New Mexico tax; affidavit to obtain refund on New Mexico tax due a deceased taxpayer; abatement of tax assessment; employees substitute wage and tax statement; New Mexico rebate and credit schedule; schedule of adjustments and deductions; New Mexico allocation and apportionment of income; New Mexico individual estimated tax payment voucher; New Mexico payment voucher; revenue agent reports; batch control sheet; etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-076 EMPLOYER INFORMATION FILES:

Division/unit: Revenue processing

Maintenance system: Chronological by tax year, then alphabetical by taxpayer surname

Record series content: Records concerning employer tax information on employee wages and deductions. Files may include employer's information number, employee social security number, employee state and federal taxes withheld, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Date of receipt

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-077 WORKERS' COMPENSATION TAX ASSESSMENT FILES:

Division/unit: Revenue processing

Maintenance system: Chronological by tax year, then numerical by taxpayer identification number

Record series content: Records of employer's workers' compensation assessments for the number of workers that are employed. Files may include quarterly reports on employer's paying workers compensation assessments, the number of employees by employer, the employer's insurance carrier or indication of employer self-insurance, total amount employer paid for the assessment, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-078 FIDUCIARY INCOME TAX (FID) PROGRAM FILES:

Division/unit: Revenue processing

Maintenance system: Chronological by tax year, then alphabetical by taxpayer surname

Record series content: Records of estate or trust income tax returns and taxes due. Files may include fiduciary income tax return, schedule of beneficiaries and tax rate schedule, computation of percentage tax due to the state, business income apportionment formula, fiduciary income tax instructions, error resolution form, tax refund request, notice of assessment of taxes, abatements, correspondence, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-079 CIGARETTE OR TOBACCO DISTRIBUTOR AND WHOLESALER FILES:

Division/unit: Revenue processing

Maintenance system: Chronological by tax year, then alphabetical by name of firm

Record series content: Records of taxes paid by cigarette and tobacco distributors and wholesalers. Files may include report of cigarette sales in New Mexico cigarette monthly report including schedules a, b and c; monthly manufacturers report; purchase order; cigarette invoices; application for refund; tobacco products tax report; non-participating manufacturer report; application for tobacco products tax refund; tobacco products tax report; correspondence, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-080 LIQUOR EXCISE TAX FILES:

Division/unit: Revenue processing

Maintenance system: Chronological by tax year, then alphabetical by company name

Record series content: Records of excise taxes due from the sale of liquor. Files may include liquor excise tax return; alcohol inventory and deduction report; application for refund; invoice copies; correspondence, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments
File closure: Close of the tax year in which created
Confidentiality: Portions of this record may be confidential.
[New - 03/31/2021]

333-081 PRIVATE RAILROAD REPORTS:

Division/unit: Revenue processing
Maintenance system: Chronological by tax year, then alphabetical by entity name
Record series content: Records of taxes imposed in lieu of property tax on railway cars owned by an individual or organization. Files may include annual report of payments to railroad car companies (e.g., company name, address, identification number, reporting marks gross earnings, car class, car rate, tax, due, etc.), correspondence, etc.
Classification: 1.21.2.354 NMAC, Tax Assessments
File closure: Close of the tax year in which created
Confidentiality: Portions of this record may be confidential.
[New - 03/31/2021]

333-082 WHOLESALER GASOLINE DISTRIBUTION FILES:

Division/unit: Revenue processing
Maintenance system: Chronological by tax year, then alphabetical by wholesaler name
Record series content: Records of wholesaler's gasoline and ethanol blended fuel sales and purchases for payment of taxes due to the state. Files may include wholesaler's gasoline and ethanol blended fuel tax report; wholesaler's schedule of purchases; gasoline return, supporting tax schedules, etc.
Classification: 1.21.2.354 NMAC, Tax Assessments
File closure: Close of the tax year in which created
Confidentiality: Portions of this record may be confidential.
[New - 03/31/2021]

333-083 GASOLINE REFUND CLAIM FILES:

Division/unit: Revenue processing
Maintenance system: Chronological fiscal year and date of refund claim, then numerical by permit number
Record series content: Records of refund transactions on aviation and off-road gasoline taxes. Files may include application for aviation gasoline tax refund, gasoline sales refund invoices, the gasoline tax refund claims, correspondence, etc.
Classification: 1.21.2.354 NMAC, Tax Assessments
File closure: Date of refund
Confidentiality: Portions of this record may be confidential.
[New - 03/31/2021]

333-084 SPECIAL FUEL SUPPLIER'S TAX REPORT FILES:

Division/unit: Revenue processing
Maintenance system: Chronological by tax year, then numerical by account number
Record series content: Records of special fuel supplier's purchases, sales, inventory and taxes reported. Files may include tax report, supplier's schedule of purchases, *gasoline distribution monthly report*, *petroleum products loading fee report*, correspondence, etc.
Classification: 1.21.2.354 NMAC, Tax Assessments
File closure: Close of the tax year in which created
Confidentiality: Portions of this record may be confidential.
[New - 03/31/2021]

333-085 SPECIAL FUEL REFUND CLAIM FILES:

Division/unit: Revenue processing

Maintenance system: Chronological by fiscal year, then alphabetical by company name

Record series content: Records of tax refunds for any eligible taxpayer who uses or pays excise tax on special fuels. Files may include registration for special fuel tax refund, application refund of New Mexico special fuel tax, sale invoices, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Date annual audit report is released and cleared

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-086 SPECIAL TAX PROGRAMS - SPECIAL FUELS TAX UNIT ALTERNATIVE FUELS DISTRIBUTOR LICENSE FILES:

Division/unit: Revenue processing

Maintenance system: Chronological by tax year, then alphabetical by applicant name

Record series content: Records of application and taxes reported for the distribution of alternative fuels. Files may include application for alternative fuels distributor license, copies of required payment for fees, alternative fuel distributors, complete breakdown of alternative fuel products for the month, documentation on payments, type of payment, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-087 OIL AND GAS PROCEEDS WITHHOLDINGS TAX REPORT FILES:

Division/unit: Revenue processing

Maintenance system: Chronological by tax year, then numerical by taxpayer identification number

Record series content: Records concerning oil and gas companies reporting of deductions and withholdings from oil and gas proceeds. Files may include quarter oil and gas proceeds withholding tax return, annual summary of oil and gas proceeds withholding tax, annual statement of withholding oil and gas withholdings, correspondence, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of the tax year in which report submitted

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-088 WATER CONSERVATION FEE FILES:

Division/unit: Revenue processing

Maintenance system: Chronological by tax year, then alphabetical by water company name

Record series content: Records of water conservation fees assessed on entities operating water supply systems and payment of those fees. Files may include taxpayer identification number, reporting period for amount of gallons produced by the water company, payments made, copies of assessment notices, refund documentation, correspondence, etc.

Classification: 1.21.2.303 NMAC, Accounts Receivable

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-089 TELECOMMUNICATIONS RELAY SYSTEM SURCHARGE FILES:

Division/unit: Revenue processing

Maintenance system: Chronological by tax year, then numerical by tax identification number

Record series content: Records of surcharge imposed on subscribers of telecommunication companies subject to the enhanced 911 surcharges. This surcharge is directed to provide a telecommunications relay system and telecommunications equipment for persons that are speech or hearing impaired pursuant to provisions within Chapter 7 Article 9C NMSA 1978 for the Interstate Telecommunications Gross Receipts Tax Act. Files may include reporting period, taxpayer identification number, qualified access lines, wireless active numbers, administrative costs, relay service surcharge on customers for intrastate telephone services provided in the state, copies of assessment notices, documentation on refunds, correspondence, etc.

Classification: 1.21.2.303 NMAC, Accounts Receivable

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-090 ENHANCED 911 SERVICES SURCHARGE FILES:

Division/unit: Revenue processing

Maintenance system: Chronological by tax year, then alphabetical by company name

Record series content: Records of surcharges collected from subscribers to enhanced 911 services. This surcharge is directed to provide a telecommunications relay system and telecommunications equipment for persons that are speech or hearing impaired pursuant to provisions within Chapter 7 Article 9C NMSA 1978 for the Interstate Telecommunications Gross Receipts Tax Act. Files may include an emergency surcharge by local exchange telephone companies on all local exchange access lines in the state, monthly report, copy of assessment notice, abatements, documentation on refunds, correspondence, etc.

Classification: 1.21.2.303 NMAC, Accounts Receivable

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-091 ALCOHOL PREVENTION PROGRAM FILES (LOCAL LIQUOR EXCISE TAX FILE):

Division/unit: Revenue processing

Maintenance system: Chronological by tax year, then by alphabetical company name

Record series content: Records of payments for the support of local alcohol prevention programs. Files may include monthly local liquor report, copy of notice of assessment, refund documentation, correspondence, etc.

Classification: 1.21.2.303 NMAC, Accounts Receivable

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-092 OPERATOR GAMING TAX REPORT FORMS:

Division/unit: Revenue processing

Maintenance system: Chronological by tax year, then alphabetical by company name

Record series content: Records of gaming taxes owed to the state by operators. Forms may include taxpayer identification number, operator's name, net take of gaming revenue, tax due, month of report, payment of non-Indian gaming taxes, etc.

Classification: 1.21.2.303 NMAC, Accounts Receivable

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-093 GAMING MANUFACTURER'S OR DISTRIBUTOR'S TAX REPORT FILES:

Division/unit: Revenue processing

Maintenance system: Chronological by tax year, then alphabetical by company name

Record series content: Records of gaming taxes on manufacturers or distributors for the sale, lease or transfer of gaming devices within the state. Files may include reports, breakdown of manufacturer's or distributor's sales, leases, or transfer of gaming devices in the state who are required to remit a manufacturer or distributor gaming tax equal to the percentage of the gross receipts, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-094 WAGERS DATABASE:

Division/unit: Revenue processing

Maintenance system: Numerical by primary key

Record series content: Database that maintains, monitors, tracks unclaimed property holdings and claims. Data may include property detail, owners name, social security number, claimant information, etc.

Classification:

(A) **Holding company unclaimed property annual report data:** 1.21.2.361 NMAC, Unclaimed Property

(B) **Unclaimed property claims data:** 1.21.2.361 NMAC, Unclaimed Property

(C) **Extension of time for holding company report filing on unclaimed property data:** 1.21.2.353 NMAC, Reports - Tax

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-095 HOLDING COMPANY UNCLAIMED PROPERTY ANNUAL REPORT FILES:

Division/unit: Revenue processing

Maintenance system: Chronological by fiscal year in which report submitted, then alphabetical by submitting company name holding unclaimed property

Record series content: Records of annual reports on unclaimed property submitted by the holding companies' that have more than 25 holdings. Files may include reports listing presumed abandoned property detail sheet, official receipt, corporation and insurance report, detail sheet, item numbers removed report, correspondence, etc.

Classification: 1.21.2.361 NMAC, Unclaimed Property

File closure: Date report filed

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-096 UNCLAIMED PROPERTY CLAIMS FILES:

Division/unit: Revenue processing

Maintenance system: Chronological by fiscal year, then by date of claim

Record series content: Records of claims that are made for unclaimed property. Files may include copy of refund voucher, etc.

Classification: 1.21.2.361 NMAC, Unclaimed Property

File closure: Close of the fiscal year in which property is claimed

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-097 EXTENSION OF TIME FOR HOLDING COMPANY REPORT FILING ON UNCLAIMED PROPERTY FILE:

Division/unit: Revenue processing

Maintenance system: Chronological by month, then numerical by company number

Record series content: Records of extensions granted to companies for filing reports on unclaimed property that are due November first of every year on unclaimed money or non-real estate property. File may include company or individual names, addresses, approval information, amount of time allotted to the extension, etc.

Classification: 1.21.2.353 NMAC, Reports - Tax

File closure: Close of fiscal year in which report is filed

[New - 03/31/2021]

333-098 ADVERTISEMENT LISTING FOR UNCLAIMED PROPERTY, NEWSPAPERS FILE:

Division/unit: Revenue processing

Maintenance system: Chronological by calendar year from date of published listing, then alphabetical by unclaimed property owner's name

Record series content: Records of newspaper advertisements listing unclaimed property for custodial service notification to the public. File may include legal notices from newspapers listing unclaimed property, holder's name, property identification number, owner's name, etc.

Classification: 1.21.2.144 NMAC, Press and News Releases

File closure: Date of legal notice publication

[New - 03/31/2021]

333-099 ESTATE TAX FILES:

Division/unit: Revenue processing

Maintenance system: Chronological by tax year, then alphabetical by name of estate

Record series content: Records of values on inherited estates for the purpose of taxation. Files may include New Mexico estate tax return, official receipt, United States estate (and generation-skipping transfer) tax return, assessments, correspondence, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of the tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-100 to 333-120

333-121 CERTIFICATION OF STATE ASSESSMENT FILES:

Division/unit: State assessment

Maintenance system: Chronological by tax year, then alphabetical by county

Record series content: Records documenting the certification of property value assessments concerning properties in the state. Files may include copy of the county *annual rendition*, *total state assessed value provided by property tax division to county assessors* form, *net property tax value certificates includes state and county value totals* form, *analysis of valuation changes* form, *livestock valuation* form, *special districts valuation* form, abstract values reports, correspondence, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of tax year from date of abstract values report

[New - 03/31/2021]

333-122 ANNUAL TAX RENDITION FILES:

Division/unit: State assessment

Maintenance system: Chronological by date, then alphabetically by industry, then by entity name

Record series content: Records documenting the audit and assessment of properties owned by large industries for the determination of property values. Files may include copy of the county annual rendition reports, copy of the federal communication commission return, stock holders report, internal appraisal of company, tax rendition forms for railroads, airlines, energy utility companies, telecommunication companies, pipeline companies, water companies, construction companies, drilling companies and various mineral mining companies, (e.g., *county property summary* form, *New Mexico property summary* form, *mineral property valuation schedule* form, *correlation of railroad values* form, *railroad stock and debt schedule* form, *railroad capitalization rate* form, *report of personal property* form, etc.), protest letter, notes from protest hearings final values settlement, copy of warranty deeds, copy of maps, letter of payment under protest, notice of hearing, declaration of intent to file, copy of final judgment from judicial entity, copy of supreme court decision, documentation of discovery process (e.g., balance sheets, income statements, invoices, bills of wading, copy or requests for admissions, copies of interrogations, copies of request for production, etc.), correspondence, etc.

Classification: 1.21.2.356 NMAC, Valuations - Historical

File closure: Date notice of value is issued or protest settled
[New - 03/31/2021]

333-123 to 333-130

333-131 ANNUAL COUNTY ASSESSOR EVALUATION REPORT FILES:

Division/unit: Appraisals

Maintenance system: Chronological by date, then alphabetical by county

Record series content: Records documenting the compliance evaluation of county assessors conducted by the department. Files may include report (e.g., sales ratios, prior sales, measurements and correct assessments, etc.), work papers, correspondence, etc.

Classification: 1.21.2.356 NMAC, Valuations - Historical

File closure: Date of report
[New - 03/31/2021]

333-132 APPRAISAL REVIEW FILES:

Division/unit: Appraisals

Maintenance system: Chronological by tax year, then alphabetical by county

Record series content: Records documenting property appraisals submitted by state entities for review by the department for the purposes of sale, purchase, lease of property and appraisals submitted as part of an approval for tax credit. Files may include copy of appraisal, appraisal checklist, inspections notes, photos, appraisal review reports, correspondence, etc.

Classification: 1.21.2.676 NMAC, Appraisals - Valuations

File closure: Close of tax year in which report completed
[New - 03/31/2021]

333-133 COUNTY BOARD VALUATION FILES:

Division/unit: Appraisals

Maintenance system: Chronological by tax year, then alphabetical by county

Record series content: Records documenting the property tax appraisals protests to the county valuation board. Files may include copy of agenda, copy of protest petition, copy of notice of value, copy of final decision order, hearing transcripts (e.g., verbatim recording, etc.), record of appeal, correspondence, etc.

Classification: 1.21.2.632 NMAC, Hearing and Appeals

File closure: Close of tax year in which final decision rendered
[New - 03/31/2021]

333-134 to 333-140

333-141 FINAL SALES FILES:

Division/unit: Delinquent property tax

Maintenance system: Chronological by date, then alphabetical by county, then alphanumerical by surname and tax identification number

Record series content: Records documenting the identification, payment and sale of property in which delinquent taxes are owed. Files may include delinquent taxpayer list, delinquent tax form, sale delinquent tax forms, sales property card, ownership and lean documentation (e.g., title history, deed to property, mortgages, liens, real estate contracts, etc.), copy of tax map, copy of notice of sale, proof of returned or undeliverable notice (e.g., stamped envelope, certification, etc.), *additional mailing address form*, minimum bid sheet, copy of deed of sale, notarized excess money application, copy of identification (e.g., driver's license, etc.), copy of deed, copy of inspection of public records act request form, letter of request for information, copy of complaint, copy of final order, proof of refund to the buyer (e.g., receipts, copy of check, etc.), copy of checks, original sales list, master table research flag summary report, original records of final sales report generated at auction, excess money report generated at auction, auction registration forms, deposit slip, certified notice proof reports, copy of publication, certificate of publication, letter of instruction for posting and publishing, sales table proof report, sales table research flag summary report, correspondence, etc.

Classification:

(A) **Properties sold files:** 1.21.2.667 NMAC, Land and Easements

(B) **Delinquent tax paid:** 1.21.2.303 NMAC, Accounts Receivable

File closure: Date of disposition of property of date final tax payment received

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-142 INSTALLMENT AGREEMENT FILES:

Division/unit: Delinquent property tax

Maintenance system: Chronological by tax year, then numerical by agreement number

Record series content: Records documenting the payment contract between the taxpayer and the state for delinquent property taxes owed. Files may include contract, income statements, statement of assets and liabilities, copy of payment coupons, copy of checks, notification of approval letter, notification of default letters notification of cancellation letter, taxes owed calculation sheet, copy of delinquent tax forms, copy of payment vouchers, credit denial letter from financial institution, payment spreadsheet, etc.

Classification: 1.21.2.601 NMAC, Agreements - Other

File closure: Close of tax year from date of agreement cancellation or final tax payment

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-143 DELINQUENT PROPERTY TAX BUREAU RESEARCH DATABASE:

Division/unit: Delinquent property tax

Maintenance system: Numerical by primary key

Record series content: Database tracks and maintains information on delinquent property tax account collections, tax payments and property sales. Data may include tax account data (e.g., taxpayer name, amount owed, legal description, property code, simple description, etc.), sales data (e.g., current owner, leans mortgages owed, property code, minimum bid, taxes due, penalty and interest due, state cost, etc.), etc.

Classification:

(A) **Properties sold files:** 1.21.2.667 NMAC, Land and Easements

(B) **Delinquent tax paid:** 1.21.2.303 NMAC, Accounts Receivable

File closure: Date of disposition of property of date final tax payment received

Confidentiality: Portions of this record may be confidential.
[New - 03/31/2021]

333-144 INSTALLMENT AGREEMENT DATABASE:

Division/unit: Delinquent property tax

Maintenance system: Numerical by primary key

Record series content: Database tracks and maintains information on installment agreements for delinquent property tax accounts. Data may include taxpayer data (e.g., taxpayer name, tax payer identification number, etc.), installment agreement data (e.g., payment history, amount owed, payment amount, agreement status, amount paid, notes on account, etc.), etc.

Classification: 1.21.2.601 NMAC, Agreements - Other

File closure: Close of tax year from date of agreement cancellation or final tax payment

Confidentiality: Portions of this record may be confidential.
[New - 03/31/2021]

333-145 to 333-150

333-151 MVD DRIVER'S SYSTEM:

Division/unit: Motor vehicle

Maintenance system: Numerical by primary key

Record series content: System maintains, monitors, tracks and calculates data on driver services, commercial driver's services, medical restrictions, enforcement and compliance records regarding driver history. Data may include driver names, driver license numbers, permits, citations, driver status, hearing information, etc.

Classification:

(A) **Commercial certification data:** 1.21.2.223 NMAC, Certifications

(B) **Non-DUI traffic violation data:** 1.21.2.930 NMAC, Citation Management

(C) **Drivers' penalty assessment data:** 1.21.2.930 NMAC, Citation Management

(D) **DUI revocation data:** 1.21.2.931 NMAC, Citation Management - DUI

(E) **Financial responsibility data:** 1.21.2.606 NMAC, Settlements

(F) **Hearing data:** 1.21.2.632 NMAC, Hearing and Appeals

(G) **Implied consent of law data:** 1.21.2.632 NMAC, Hearing and Appeals

(H) **Drivers' license revocation, suspension and disqualification data:**

(1) **Commercial driver lifetime disqualification data:** 1.21.2.660 NMAC,
Drivers' Licenses - Lifetime Suspension and Revocation

(2) **All other revocation, suspension and disqualification data:** 1.21.2.659
NMAC, Drivers' Licenses - Suspension and Revocation

(I) **All other data:** 1.21.2.658 NMAC, Drivers' Licenses

Confidentiality: Portions of this record may be confidential.
[New - 03/31/2021]

**333-152 DRIVER'S LICENSE APPLICATION AND IDENTIFICATION CARD
APPLICATIONS FILE:**

Division/unit: Motor vehicle

Maintenance system: Chronological by calendar year, then numerical by application number, then by driver license number

Record series content: Records of application to obtain drivers licenses and identification cards. Files may include copy of license; permit or ID data record applications; request for ophthalmologic or optometric information; drivers' license examination; commercial drivers' license examination; road test record; test results; etc.

Classification: 1.21.2.658 NMAC, Drivers' Licenses

File closure: Date of issuance

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-153 MEDICAL RESTRICTION REPORT FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by year, then numerical by driver's license number

Record series content: Medical reports for drivers that MVD has deemed it necessary to issue a medical report for findings on the abilities of drivers' to operate vehicles within New Mexico. Files may include medical report and medical report on applicant requesting waiver to drive commercial vehicle which contains patient's name, address, date of birth, social security number, doctor's statement on type of disease or condition(s) patient is being treated for, etc.

Classification: 1.21.2.658 NMAC, Drivers' Licenses

File closure: Date of birth or until restriction is removed

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-154 CITATIONS - HARD COPY OF TRAFFIC VIOLATION:

Division/unit: Motor vehicle

Maintenance system: Chronological by calendar year and citation date, then numerical by drivers' license

Record series content: Selected abstract copies of traffic violations. Record may include law enforcement officer notations, suspect name, address, phone number, drivers' license number, state, expiration date, date of birth, age, sex, height, social security number, vehicle make model, color, year, type, state, license plate number and violation codes or other violations. Notations include penalty assessment and court appearance acknowledgements, the backside of the form describes case disposition and (violation penalty) fine issued, etc.

Classification:

(A) **Non-DUI traffic violation or drivers' penalty assessment:** 1.21.2.930 NMAC, Citation Management

(B) **DUI violation:** 1.21.2.931 NMAC, Citation Management - DUI

File closure: Date of violation or reinstatement, whichever is longer

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-155 DRIVER'S LICENSE REVOCATION, SUSPENSION AND CANCELATION FILES (MISCELLANEOUS VIOLATIONS):

Division/unit: motor vehicle

Maintenance system: Chronological by calendar year and date of action, then numerical by driver license number

Record series content: Records of revoked, suspended or canceled licenses for traffic or administrative violations. Files may include notice of revocation of driving privilege, suspension for nonpayment of judgment, suspension for default of agreement, notice of failure to appear in court, notice of compliance for failure to appear in court, notice of withdrawal of driving privileges, request for hearing, etc.

Classification:

(A) **Vehicular homicide - great bodily harm, revocation or suspension:** 1.21.2.659 NMAC, Drivers' Licenses - Suspension and Revocations

(B) **All other files:** 1.21.2.658 NMAC, Drivers' Licenses

File closure: Date of revocation, suspension or cancellation

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-156 CERTIFIED NOTICE OF DUI REVOCATION OF DRIVER'S LICENSE:

Division/unit: Motor vehicle

Maintenance system: Chronological by date sent, then alphabetical by surname

Record series content: Records concerning certified notices of DUI revocation of driver's license.

Record may include licensee's surname, driver's license number, social security number, citation number, violation date, mailing date, etc.

Classification: 1.21.2.659 NMAC, Drivers' Licenses - Suspension and Revocation

File closure: Date of revocation

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-157 REVOCATION (DUI CRIMINAL) ALL DRIVERS FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by calendar year, then numerical by driver's license number

Record series content: Revocation of regular licenses for DUI criminal violations. Files may include driving while intoxicated (DUI) citations, abstract of record issued to individuals for DUI citation processed by the courts, notice of revocation (DUI criminal conviction), request for hearing, notice of result of administrative hearing, etc.

Classification: 1.21.2.659 NMAC, Drivers' Licenses - Suspension and Revocation

File closure: Date of revocation

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-158 COMMERCIAL DRIVER'S LICENSE EXAMINER CERTIFICATION FILES:

Division/unit: Motor vehicle

Maintenance system: Alphabetical by examiner surname

Record series content: Personnel records documenting CDL examiner required qualifications and certifications. Files may include employment application or independent contractor agreement, American association of motor vehicle administration certification copy, CDL and department of transportation medical certification copy, motor vehicle record copy, documentation regarding participation in the controlled substance drug and alcohol testing program and results, correspondence, etc.

Classification: 1.21.2.223 NMAC, Certifications

File closure: Date of last exam conducted

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-159 COMERCIAL DRIVER'S LICENSE EXAMINER FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by fiscal year, then alphabetical by examiner surname

Record series content: Records concerning required monthly documentation of examiner-conducted CDL skills training and testing. Files may include examiner monthly summary report, monthly skills test result form, monthly test schedules of applicants tested, copy of all test forms, correspondence, etc.

Classification: 1.21.2.101 NMAC, Authorization

File closure: Date of last exam conducted

[New - 03/31/2021]

333-160 COMMERCIAL DRIVER'S LICENSE TESTER FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by fiscal year, then alphabetical by tester name

Record series content: Records required for contracted tester eligibility and certification. Files may include federal controlled substance and alcohol testing program compliance certification, tester contract, tester monthly summary report, skill test changes and relating correspondence, skills test form and sign out sheets inventory, correspondence, etc.

Classification: 1.21.2.253 NMAC, Instructor Management

File closure: Date of release of audit

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

**333-161 COMMERCIAL DRIVER'S LICENSE TESTER COMPLIANCE AUDIT
REPORT FILES:**

Division/unit: Motor vehicle

Maintenance system: Chronological by fiscal year, then alphabetical by tester

Record series content: records concerning required annual audits conducted by MVD on third party contracted testers. Files may include tester audit check list, notice of non-compliance, letter of non-compliance warning, letter of suspension, letter of disqualification, audit report, correspondence, etc.

Classification: 1.21.2.414 NMAC, Financial - Audits

File closure: Date of release of audit

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-162 COMMERCIAL DRIVER'S CERTIFICATION FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by year, then alphanumeric by driver surname and license number

Record series content: Records of certification for commercial driver's licenses to operate vehicles 26,001 pounds and over. Files may include vehicle certification, commercial drivers' license examination, etc.

Classification: 1.21.2.658 NMAC, Drivers' Licenses

File closure: Date of issuance of license

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-163 COMMERCIAL DRIVERS DISQUALIFICATION FILES:

Division/unit: Motor vehicle

Maintenance system:

(A) **Three year:** Chronological by date of disqualification, then alphabetical by surname

(B) **Lifetime:** Chronological by date of birth, then alphabetical by surname

Record series content: Records of disqualification of commercial driver's license due to safety violations. Files may include notice of withdrawal of driving privileges and letter of cancellation which may include licensee's surname, address, social security number, citation printout, etc.

Classification:

(A) **Three year disqualification:** 1.21.2.658 NMAC, Drivers' Licenses

(B) **Lifetime disqualification:** 1.21.2.660 NMAC, Drivers' Licenses - Lifetime Suspension and Revocation

File closure:

(A) **Three year disqualification:** Date of disqualification

(B) **Lifetime disqualification:** Date of licensee's date of birth

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-164 REVOCATION (DUI CRIMINAL) COMMERCIAL DRIVER'S LICENSE FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by calendar year, then numerical by driver's license number

Record series content: Records of commercial license revocations for DUI criminal violations. Files may include driving while under the influence (DUI) citation, notice of revocation (DUI criminal conviction) request for hearing, notice of result of administrative hearing, correspondence, etc.

Classification: 1.21.2.659, Drivers' Licenses - Suspension and Revocation

File closure: Date of revocation

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-165 COMMERCIAL DRIVER'S LICENSE CANCELLATION FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by year, then alphabetical by surname

Record series content: Records concerning the cancellation of a CDL for citations that had not posted to commercial driver's license information system prior to CDL certification. Files may include New Mexico driver's record printout, out of state driver's record printout, cancellation notification copy, correspondence, etc.

Classification: 1.21.2.658 NMAC, Drivers' Licenses

File closure: Date of reinstatement

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-166 HAZARDOUS MATERIALS ENDORSEMENT APPROVAL FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by year, then alphabetical by surname

Record series content: Records concerning approval results of CDL applicant background checks required prior to the issuance of a new or the renewal of a commercial license hazardous materials endorsement. Files may include application copy, New Mexico hazardous materials endorsement approval letter copy, correspondence, etc.

Classification: 1.21.2.658 NMAC, Drivers' Licenses

File closure: Date of approval

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-167 PENALTY ASSESSMENT REPORT FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by fiscal year, then numerical by driver's license number

Record series content: Records of assessed penalties on drivers for motor vehicle violations. Files may include penalty assessments (PA), PA on notices of failure to appear in court, PA transaction report, PA payments, rescinded violations, department action errors, etc.

Classification: 1.21.2.303 NMAC, Accounts Receivable

File closure: Date payment received

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-168 FINANCIAL RESPONSIBILITY CASE FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by calendar year and date of settlement, then numerical by case number

Record series content: Records of drivers' financial responsibility for the payment of damages caused while operating a motor vehicle without insurance. Files may include copies of settlement agreement or judgment, release, consent granted forms, insurance certificate, correspondence, etc.

Classification: 1.21.2.606 NMAC, Settlements

File closure: Date of agreement settlement

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-169 HEARING CASE FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by date of hearing, then numerical by case number

Record series content: Records of MVD revocation hearings to determine the eligibility of drivers to operate vehicles in implied consent cases. Files may include notice of revocation, certified mail receipt, notice of result of administrative hearing, administrative record coversheet, etc.

Classification:

(A) **MVD lost case files:** 1.21.2.632 NMAC, Hearing and Appeals

(B) **MVD won case files:** 1.21.2.659, Drivers' Licenses - Suspension and Revocation

File closure: date appealed of date appeal period expires

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-170 IMPLIED CONSENT OF LAW CASE FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by calendar year, then numerical by case number

Record series content: Records of MVD administrative hearings regarding driving under the influence violations. Files may include a copy of the DUI citation containing the law enforcement officer's statement, notice of revocation, right to hearing information, a copy of the driver's license, a copy of temporary driver's license, correspondence, etc.

Classification: 1.21.2.659, Drivers' Licenses - Suspension and Revocation

File closure: Date of revocation

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-171 REQUEST FOR REFUND:

Division/unit: Motor vehicle

Maintenance system: Chronological by date of transaction

Record series content: Records of refunds for vehicle and driver related transactions. Files may include verification of owner and driver information, reason for refund, proof of overpayment including copies of canceled checks, citations, incorrect computation of excise tax, etc.

Classification: 1.21.2.301 NMAC, Accounts Payable

File closure: Date audit report is released and cleared

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-172 CONFIDENTIAL RECORDS RELEASE:

Division/unit: Motor vehicle

Maintenance system: Chronological by date completed

Record series content: Records of request for information pertaining to driver and vehicle related information. Records may include requestor's name, authorized representative's name, company name, address, date of birth, social security number, driver's license number, vehicle identification number, notary information, etc.

Classification: 1.21.2.518 NMAC, Information Release
File closure: Date request is completed
Confidentiality: Portions of this record may be confidential.
[New - 03/31/2021]

333-173 MVD VEHICLES SYSTEM:

Division/unit: Motor vehicle

Maintenance system: Numerical by primary key

Record series content: System maintains, monitors, tracks and calculates data on information and history regarding vehicles registered in New Mexico. Data may include vehicle license numbers, vehicle identification numbers, insurance information, permit information, refunds, payments, etc.

Classification:

- (A) **Driver and vehicle refund data:** 1.21.2.301 NMAC, Accounts Payable
- (B) **Mobile home, vehicle or vessel title data:** 1.21.2.662 NMAC, Motor Vehicle - Titles
- (C) **Vehicle or vessel registration data:** 1.21.2.663 NMAC, Motor Vehicle - Registration
- (D) **Parking placard data:**
 - (1) **Approved:** 1.21.2.456 NMAC, ADA Accommodations
 - (2) **Denied:** 1.21.2.107 NMAC, Denied, Reject or Withdrawn Records
- (E) **Specialized plate data:** 1.21.2.665 NMAC, Motor Vehicle – License Plates
- (F) **Salvage title data:** 1.21.2.662 NMAC, Motor Vehicle - Titles
- (G) **Non-repairable certificate data:** 1.21.2.662 NMAC, Motor Vehicle – Titles
- (H) **Motor vehicle insurance data:** 1.21.2.663 NMAC, Motor Vehicle - Registration
- (I) **MVD service contractor agreement data:** 1.21.2.604 NMAC, Goods and Services
- (J) **Dealer and dismantler data:** 1.21.2.652 NMAC, Business Licenses

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-174 APPLICATIONS FOR SPECIALIZED PLATES:

Division/unit: Motor vehicle

Maintenance system: Chronological by date of transaction

Record series content: Records of applications for specialized vehicle plates. Records may include application for children's trust fund license plate, application for handicapped license plate, application for national guard plate, application for military service special plate, application for firefighter special registration plate, etc.

Classification:

- (A) **Approved:** 1.21.2.665 NMAC, Motor Vehicles, License Plates
- (B) **Denied:** 1.21.2.107 NMAC, Denied, Rejected or Withdrawn Records

File closure: Date of approval or denial

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-175 CERTIFICATE OF ELIGIBILITY FOR PARKING PLACARD:

Division/unit: Motor vehicle

Maintenance system: Chronological by date of transaction

Record series content: Records of individuals applying for handicap placard. Records may include applicant's surname, address, date of birth, social security number, physician information, medical information, physician's medical statement and certification, etc.

Classification:

- (A) **Approved:** 1.21.2.456 NMAC, ADA Accommodations
- (B) **Denied:** 1.21.2.107 NMAC, Denied, Rejected or Withdrawn Records

File closure: Date of approval or denial

Confidentiality: Portions of this record may be confidential.
[New - 03/31/2021]

333-176 VEHICLE, MOBILE HOMES AND VESSEL TITLE TRANSACTION FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by calendar year and date of transaction, then numerical by title number

Record series content: Records of titles and registrations that were issued on vehicles, mobile homes and vessels. Files may include vehicle certificate of title, registration, mandatory financial responsibility affirmation, horseless carriage certification, request for sample license plate, government vehicles registration form, application for duplicate certificate of title, request for refund, etc.

Classification:

(A) **Mobile homes, vehicle or vessel title:** 1.21.2.662 NMAC, Motor Vehicle – Titles

(B) **Vehicle or vessel registration:** 1.21.2.663 NMAC, Motor Vehicle - Registration

File closure:

(A) **Mobile homes, vehicle or vessel title:** Date of change of ownership

(B) **Vehicle or vessel registration:** Date of registration

Confidentiality: Portions of this record may be confidential.
[New - 03/31/2021]

333-177 SALVAGE VEHICLE TITLE FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by date of title issuance

Record series content: Records of title identifying damaged vehicles considered a total loss. Files may include owner's name, address, insurance notification letter, claimant number, policy number, vehicle description, vehicle identification number, etc.

Classification: 1.21.2.662 NMAC, Motor Vehicle – Titles

File closure: Date of title issuance

Confidentiality: Portions of this record may be confidential.
[New - 03/31/2021]

333-178 NONREPAIRABLE VEHICLE CERTIFICATE FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by date of certificate issuance

Record series content: Records of certificate for vehicles not eligible for registration. Files may include owner's name, address, insurance notification letter, claimant number, policy number, vehicle description, vehicle identification number, etc.

Classification: 1.21.2.662 NMAC, Motor Vehicle – Titles

File closure: Date of certificate issuance

Confidentiality: Portions of this record may be confidential.
[New - 03/31/2021]

333-179 POST-AUDIT FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by month, then by date

Record series content: Records of internal post-audits on motor vehicle registrations filed with the state. Files may include original or copy of titles and supporting documents, and driver's license applications.

Classification: 1.21.2.415 NMAC, General - Audits and Compliance

File closure: Date annual audit report released and cleared

Confidentiality: Portions of this record may be confidential.
[New - 03/31/2021]

333-180 MOTOR VEHICLE INSURANCE FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by calendar year, then numerical by vehicle identification number (VIN)

Record series content: Records of drivers' maintenance of vehicle insurance. Files may include information associated with the compliance and enforcement of the Mandatory Financial Responsibility Act, mandatory financial affirmation, affidavit of non-use of vehicle or affidavit of out-of-state vehicle insurance, registration suspension notice, financial responsibility request for hearing, notice of result of administrative financial responsibility hearing, etc.

Classification: 1.21.2.663 NMAC, Motor Vehicle - Registration

File closure: Close of calendar year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-181 MVD-SERVICE CONTRACTOR OPERATIONAL FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by year, then alphanumerical by agent name and contractor number

Record series content: Records of provider service agreements for MVD outsourcing of services. Files may include title service company agreement, agreement for appointment vehicle identification number (VIN) inspector, bond of vehicle identification inspector, professional service agreement for non-governmental MVD agent, title service company bond, title service company information update form, fee agent facility checklist, application for title service license, inspection certification title service company, fee agent bond, correspondence, etc.

Classification: 1.21.2.604 NMAC, Goods and Services

File closure: Date agreement terminated

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-182 DEALER'S OPERATIONAL FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by calendar year, then alphanumerical by dealer name and dealer number

Record series content: Records of automotive dealer applications for selling or buying vehicles. Files may include application for dealer or dismantler license and special plates, copy of dealer or dismantler bond, inspection certification of dealer or dismantler place of business, etc.

Classification: 1.21.2.652 NMAC, Business Licenses

File closure: Date of issuance

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-183 DISMANTLERS' OPERATIONAL FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by date of update, then alphanumerical by dismantler name and dismantler number

Record series content: Records of dismantler applications for disassembly and sale of parts or sale of crushed vehicles. Files may include dismantler's notification, dealer or dismantler bond, inspection certification of dealer or dismantler place of business, application for dealer or dismantler license and special plates, etc.

Classification: 1.21.2.652 NMAC, Business Licenses

File closure: Date of issuance

Confidentiality: Portions of this record may be confidential.
[New - 03/31/2021]

333-184 INTERNATIONAL REGISTRATION PLAN SYSTEM:

Division/unit: Motor vehicle

Maintenance system: Numerical by primary key

Record series content: System that tracks and calculates data on the international registration of a commercial vehicle with a base registration of New Mexico. Data may include apportioned registration and history information, owner of vehicle, insurance information, vehicle size, weight, fee calculations, audits, agreements, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of tax year in which created

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-185 INTERNATIONAL REGISTRATION PLAN (I.R.P.) FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by tax year, then numerical by motor transportation identification number

Record series content: Records of miles traveled by commercial heavy vehicles within the state and member jurisdictions for the purpose of taxation. Files may include apportioned registration application with schedules (A and B), apportioned registration instruction, internal revenue service form for heavy highway vehicle use tax return, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of calendar year in which audit is assessed

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-186 INTERNATIONAL REGISTRATION PLAN (I.R.P.) AUDIT FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by registration year, then numerical by New Mexico issued tax number

Record series content: Records of audit conducted on New Mexico based interstate commercial vehicle carriers regarding information reported and registration fees paid to New Mexico and member jurisdictions. Files may include carriers name, address, New Mexico weight distance tax number, federal identification number, social security number, assessment cover letter, tax information authorization, special instructions, final request for records, sample agreement, audit report, notice of assessment, etc.

Classification: 1.21.2.414 NMAC, Financial - Audits

File closure: Expiration date of registration year in which the audit completed and closed

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]

333-187 NEW MEXICO INTRASTATE MOTOR CARRIER IDENTIFICATION REPORT APPLICATION:

Division/unit: Motor vehicle

Maintenance system: Chronological by date of application

Record series content: Records of application for New Mexico motor carrier safety identification number. Files may include name of motor carrier, address, social security number, federal identification number, etc.

Classification: 1.21.2.664 NMAC, Motor Vehicle - Identification

File closure: Date of application
Confidentiality: Portions of this record may be confidential.
[New - 03/31/2021]

333-188 COMBINED MOTOR CARRIER IDENTIFICATION REPORT AND HAZARDOUS MATERIALS APPLICATION:

Division/unit: Motor vehicle
Maintenance system: Chronological by date of application
Record series content: Records of application for interstate motor carrier safety identification number. Files may include name of motor carrier or company name, address, social security number, federal identification number, etc.
Classification: 1.21.2.664 NMAC, Motor Vehicle - Identification
File closure: Date of application
Confidentiality: Portions of this record may be confidential.
[New - 03/31/2021]

333-189 INTERNATIONAL FUEL TAX AGREEMENT SYSTEM:

Division/unit: Motor vehicle
Maintenance system: Numerical by primary key
Record series content: System that tracks and calculates data regarding reported fuel purchases, consumption and audit information of based commercial vehicles for New Mexico and member jurisdictions. Data may include name, address, tax identification number, DOT number, jurisdiction travel selection, decal request, fuel tax, requests for refunds, audit and collection information, etc.
Classification: 1.21.2.414 NMAC, Financial - Audits
File closure: Close of tax year in which received
Confidentiality: Portions of this record may be confidential.
[New - 03/31/2021]

333-190 INTERNATIONAL FUEL TAX AGREEMENT (IFTA) FILES:

Division/unit: Motor vehicle
Maintenance system: Chronological by tax year, then numerical by motor vehicle tax identification number
Record series content: Records of fuel consumption, fuel tax paid, fuel tax due by a New Mexico based commercial vehicle carrier operating within the member jurisdictions for the purpose of taxation. Files may include *IFTA decal request, application for IFTA license renewal, IFTA quarterly tax return, IFTA tax computation worksheet*, remittance documents, assessment notices, correspondence, etc.
Classification: 1.21.2.354 NMAC, Tax Assessments
File closure: Close of tax year in which received
Confidentiality: Portions of this record may be confidential.
[New - 03/31/2021]

333-191 INTERNATIONAL FUEL TAX AGREEMENT (I.F.T.A.) MONTHLY TRANSMITTALS:

Division/unit: Motor vehicles
Maintenance system: Chronological by tax year, then alphabetical by jurisdiction
Record series content: Summary reports on interstate fuel taxes. Reports that provide the detail on commercial vehicle carrier reported miles and fuel purchases used to compute fuel taxes due to New Mexico and other jurisdictions. This report is an *international fuel tax agreement system* output. Records may include carriers name, federal identification number, social security number, etc.
Classification: 1.21.2.353 NMAC, Reports - Tax
File closure: Close of tax year in which received

Confidentiality: Portions of this record may be confidential.
[New - 03/31/2021]

333-192 INTERNATIONAL FUEL TAX AGREEMENT (I.F.T.A.) AUDIT FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by tax year, then numerical by New Mexico issued tax number

Record series content: Records of audit conducted on New Mexico based interstate commercial vehicle carriers regarding information reported, taxes paid or credits paid to a carrier by New Mexico and member jurisdictions. Files may include carriers name, address, New Mexico weight distance tax number, federal identification number, social security number, assessment cover letter, tax information authorization, special instructions, final request for records, sample agreement, audit report, notice of assessment, etc.

Classification: 1.21.2.414 NMAC, Financial - Audits

File closure: Close of tax year in which received

Confidentiality: Portions of this record may be confidential.
[New - 03/31/2021]

333-193 NEW MEXICO WEIGHT DISTANCE TAX RETURNS:

Division/unit: Motor vehicle

Maintenance system: Chronological by tax year, then numerical by four-digit RPD batch number

Record series content: Records of commercial vehicle weight and distance traveled within the state by commercial entities for the purpose of taxation. Records may include New Mexico weight distance quarterly finding for all carriers registered for New Mexico tax identification permit, tax report, quarterly filing period, date due, amount, port of entry fees paid, tax due, signature of entity representative, phone number, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Close of tax year in which received

Confidentiality: Portions of this record may be confidential.
[New - 03/31/2021]

333-194 TAX IDENTIFICATION PERMIT APPLICATION FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by tax year, then numerical by four-digit RPD batch number

Record series content: Records of application for weight distance tax permit. Records may include taxpayer's name, address, social security number, federal identification number, etc.

Classification: 1.21.2.354 NMAC, Tax Assessments

File closure: Date of application

Confidentiality: Portions of this record may be confidential.
[New - 03/31/2021]

333-195 WEIGHT DISTANCE TAX AUDIT FILE:

Division/unit: Motor vehicle

Maintenance system: Chronological by tax year, then numerical by New Mexico issued tax number

Record series content: Records of audit conducted on New Mexico intrastate commercial carriers. Files may include name of carrier, social security number, federal identification number, copies of quarterly tax reports, tax information authorization, notification of intent to audit, waiver of limitation of assessment, notice of assessment, telephone conversation log, etc.

Classification: 1.21.2.414 NMAC, Financial - Audits

File closure: Close of tax year in which audit is completed and closed

Confidentiality: Portions of this record may be confidential.
[New - 03/31/2021]

333-196 NOTICE OF BANKRUPTCY FILES:

Division/unit: Motor vehicle

Maintenance system: Chronological by date received

Record series content: Notice of bankruptcy filing by a taxpayer regarding weight distance or IFTA tax. Files may include taxpayer name, address, social security number, federal identification number, proof of claim, etc.

Classification: 1.21.2.105 NMAC, Correspondence - General

File closure: Close of tax year in which audit is assessed

Confidentiality: Portions of this record may be confidential.

[New - 03/31/2021]