

**SELLER'S/LESSOR'S COPY**

New Mexico Taxation and Revenue Department  
PO Box 5557, Santa Fe, New Mexico 87502-5557

Certificate Type: **TYPE 2**

Certificate Number: \_\_\_\_\_

Date Issued: \_\_\_\_\_ Expires Date: \_\_\_\_\_

**EXECUTED BY:**

Buyer's New Mexico CRS ID#:	XX-XXXXXX-XX-X
Company Name:	
Address	
City:	State: Country: Zip:
Contract/Account Number:	

**EXECUTED TO:** (Enter same information into BUYER'S COPY below)

Seller's New Mexico CRS ID#:	XX-XXXXXX-XX-X
Company Name:	
Address	
City:	State: Country: Zip:
Date Certificate Executed: (cannot be prior to date issued)	

A seller may not accept this nontaxable transaction certificate to support a deduction from gross receipts unless the seller has a good-faith belief that the buyer will resell, lease or use the property or service sold or leased in the manner represented by the nontaxable transaction certificate.

**TYPE 2 CERTIFICATES MAY BE EXECUTED:**

- 1) By manufacturers for the purchase of tangible personal property that will become an ingredient or component of the product manufactured product. Section 7-9-46 NMSA 1978, formerly Type 1;
- 2) For the purchase of tangible personal property or licenses for resale either alone or in combination with other tangible personal property or licenses in the ordinary course of business. (Section 7-9-47 NMSA 1978);
- 3) By the lessee for the lease of tangible personal property or licenses for subsequent lease in the ordinary course of business except for, the lease of furniture or appliances (the receipts from the rental or lease of which are deductible under Subsection C of Section 7-9-53 NMSA 1978), the lease of coin-operated machines, and for the purchase of manufactured homes as defined in Section 7-9-53(G) NMSA 1978, (Section 7-9-49 NMSA 1978), formerly Type 3;
- 4) For the purchase of tangible personal property or licenses for subsequent lease in the ordinary course of business except for, the lease of furniture or appliances (the receipts from the rental or lease of which are deductible under Subsection C of Section 7-9-53 NMSA 1978), the lease of coin-operated machines, and for the purchase of manufactured homes as defined in Section 7-9-3(G) NMSA 1978. (Section 7-9-49 NMSA 1978), formerly Type 4.

**CAUTION:**

- A person who misuses this certificate may be subject to suspension of the right to use nontaxable transaction certificates (Section 7-9-44 NMSA 1978).
- A person who executes a nontaxable transaction certificate to acquire property or a service, but then converts that property or service to use in a manner other than that provided by the NTTC, is liable for compensating tax (Section 7-9-7 NMSA 1978).