
Nonprofit Law Resource Library

State-By-State Initial Compliance – New Mexico

Initial Filings for New Mexico Nonprofit Organizations

1. To Incorporate in New Mexico

- a. Check the name availability in New Mexico with the Public Regulation Commission's Corporation Bureau and then submit the Articles of Incorporation ([Form DNP](#)) with one duplicate copy and a signed statement by the registered agent to:

Public Regulation Commission
Corporations Bureau
PO Box 1269
Santa Fe, NM 87504-1269

Information: (505) 827-4511
Fax: (505) 827-4387
Web Site: www.nmprc.state.nm.us/
Filing Fee: \$25

- b. Within 30 days of the date on which the Commission issues a Certificate of Incorporation, the organization must file an [Initial Report](#). Submit this report to:

Public Regulation Commission
Corporations Bureau
PO Box 1269
Santa Fe, NM 87504-1269

Information: (505) 827-4511
Fax: (505) 827-4387
Web Site: www.nmprc.state.nm.us/
Filing Fee: \$15

2. To Obtain 501(c)(3) Tax-Exempt Status

Submit Form 1023, Application for Recognition of Exemption to:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

Information: (800) 829-1040
Forms: (800) 829-3676
Web Site: www.irs.gov/charities
Filing Fee: \$750 (\$300 if revenues less than \$10,000/year)

3. To Register with the New Mexico Tax and Revenue Department

Tax exempt organizations with no tax liabilities are not required to register. However, they may wish to do so in order to obtain Nontaxable Transaction Certificates which are used to claim exemption from the Gross Receipts Tax when purchasing tangibles or services. To register, submit form [ACD-31015](#) to:

Taxation and Revenue Department
Manuel Lujan Sr. Building
1200 South St. Francis Drive
PO Box 5374
Santa Fe, NM 87502-5374

Information: (505) 827-0951
Fax: (505) 827-9876
Web Site: www.tax.state.nm.us
Filing Fee: \$0

Note: For more information, refer to the New Mexico Revenue Department's publication, [Information for Nonprofit Organizations \(FYI-103\)](#).

4. To Obtain Corporate Income and Franchise Tax Exemptions

Federally exempt 501(c) organizations are automatically exempt from corporate income and franchise taxes and need not apply for exemption. If the organization has unrelated business income, then it must file the corporate income return and pay the appropriate tax on the unrelated income. For more information, refer to the New Mexico Revenue Department's publication, [FYI-350](#).

5. To Obtain Gross Receipts Tax Exemption

Generally, Gross Receipts Tax is not due on nonprofit income such as donations, dues & registration fees and fundraisers. Gross Receipts Tax is due on income from unrelated trade or business. In addition, an organization must present Nontaxable Transaction Certificates to claim exemption from the Gross Receipts Tax when purchasing tangibles or services. Once an

organization is registered with the New Mexico Tax and Revenue Department, it may apply for Nontaxable Transaction Certificates by submitting form [CRS-1](#) to:

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

Information: (505) 827-0951
Fax: (505) 827-9876
Web Site: www.tax.state.nm.us
Filing Fee: \$0

6. To Register with the Attorney General

Before soliciting funds in New Mexico or within 30 days of filing IRS Form 1023 or Form 1024 (whichever comes first), submit the [registration form](#) along with a copy of the IRS Determination letter, a copy of the IRS 1023 application, a copy of the Articles of Incorporation and the Bylaws, and a copy of the most recent IRS Form 990 (if org. has completed 1 full year of operation and revenues in excess of \$25,000) or Attorney General Report Form (if org. has completed 1 full year of operation and revenues less than \$25,000) to:

Attorney General of New Mexico
Registry of Charitable Organizations
111 Lomas Blvd., N.W., Suite 300
Albuquerque, NM 87102

Information: (505) 222-9046
Fax: (505) 827-5826
Web Site: www.nmag.gov
Filing Fee: \$0

Notes: Religious organizations and educational institutions are exempt from registration and annual reporting requirements. Consult the [Charitable Solicitations Statute](#) to determine if your organization is exempt.

Organizations that file IRS Form 990 and have more than \$500,000 in gross revenues must also submit a copy of a full audit conducted by an independent CPA.

Failure to file on time will result in a \$100 penalty.