

**TITLE 1            GENERAL GOVERNMENT ADMINISTRATION**  
**CHAPTER 18       EXECUTIVE RECORDS RETENTION AND DISPOSITION SCHEDULES (ERRDS)**  
**PART 333          ERRDS, TAXATION AND REVENUE DEPARTMENT**

**1.18.333.1        ISSUING AGENCY:** State Commission of Public Records  
[1.18.333.1 NMAC - Rp, 1.18.333.1 NMAC, 10/1/2007; A, 09/26/2014]

**1.18.333.2        SCOPE:** taxation and revenue department  
[1.18.333.2 NMAC - Rp, 1.18.333.2 NMAC, 10/1/2007]

**1.18.333.3        STATUTORY AUTHORITY:** Public Records Act, Section 14-3-1 et seq. NMSA 1978  
[1.18.333.3 NMAC - Rp, 1.18.333.3 NMAC, 10/1/2007; A, 4/30/2012; A, 01/12/2015]

**1.18.333.4        DURATION:** permanent  
[1.18.333.4 NMAC - Rp, 1.18.333.4 NMAC, 10/1/2007]

**1.18.333.5        EFFECTIVE DATE:** October 1, 2007, unless a later date is cited at the end of the section.  
[1.18.333.5 NMAC - Rp, 1.18.333.5 NMAC, 10/1/2007]

**1.18.333.6        OBJECTIVE:** To establish a records retention schedule for the orderly management, retention, disposition and preservation of records necessary for carrying out the Public Records Act, Section 14-3-1 et seq. NMSA 1978.  
[1.18.333.6 NMAC - Rp, 1.18.333.6 NMAC, 10/1/2007; A, 4/30/2012; A, 01/12/2015]

**1.18.333.7        DEFINITIONS:**

- A. "Administrator" refer to Public Records Act, Section 14-3-2(A) NMSA 1978.
- B. "Agency" refer to Public Records Act, Section 14-3-2(B) NMSA 1978.
- C. "Archives" refer to 1.13.10.7 NMAC.
- D. "Archives and historical services division" refer to 1.13.10.7 NMAC.
- E. "Audit" means a periodic examination of an organization to determine whether appropriate procedures and practices are followed.
- F. "Commission" refer to Public Records Act, Section 14-3-2(C) NMSA 1978.
- G. "Disposition" refer to 1.13.10.7 NMAC.
- H. "Inactive record" refer to 1.13.10.7 NMAC.
- I. "Life cycle" refer to 1.13.10.7 NMAC.
- J. "Microphotography" refer to Public Records Act, Section 14-3-2(D) NMSA 1978.
- K. "Non-record" refer to 1.15.2.101 NMAC.
- L. "Public record" refer to Public Records Act, Section 14-3-2(G) NMSA 1978.
- M. "Records center" refer to Public Records Act, Section 14-3-2(H) NMSA 1978.
- N. "Records custodian" refer to Public Records Act, Section 14-3-2(I) NMSA 1978.
- O. "Records liaison officer" refer to 1.13.10.19 NMAC.
- P. "Records management division" refer to 1.13.10.7 NMAC.
- Q. "Records retention and disposition schedule" refer to Public Records Act, Section 14-3-2(J) NMSA 1978.
- R. "Retention" refer to 1.13.10.7 NMAC.
- S. "Tester" means the certified third party contractor responsible for all aspects of the examiner certification and training of commercial driver's license applicants as required by the American association of motor vehicle administration.  
[1.18.333.7 NMAC - Rp, 1.18.333.7 NMAC, 10/1/2007; A, 8/3/2009; A, 4/30/2012; A, 09/26/2014; A, 01/12/2015]

**1.18.333.8        ABBREVIATIONS AND ACRONYMS:**

- A. "API" stands for American petroleum institute.
- B. "CDL" stands for commercial driver's license.
- C. "CFR" stands for code of federal regulations.
- D. "CIT" stands for corporate income tax.
- E. "CRS" stands for combined revenue system.

- F. "DUI" stands for driving while under the influence.
- G. "EDRRDS" stands for education records retention and disposition schedules.
- H. "ERRDS" stands for executive records retention and disposition schedules.
- I. "FID" stands for fiduciary.
- J. "GRRDS" stands for general records retention and disposition schedules.
- K. "ID" stands for identification number.
- L. "IFTA" stands for international fuel tax agreement.
- M. "IPR" stands for internal purchase requisition.
- N. "IRP" stands for international registration plan.
- O. "IRS" stands for internal revenue service.
- P. "JRRDS" stands for judicial records retention and disposition schedules.
- Q. "LGRRDS" stands for local government records retention and disposition schedules.
- R. "LRRDS" stands for legislative records retention and disposition schedules.
- S. "MVD" stands for motor vehicle division.
- T. "NMAC" stands for New Mexico administrative code.
- U. "NMSA" stands for New Mexico statutes annotated.
- V. "OGRID" stands for oil and gas reporting identification number.
- W. "ONGARD" stands for oil and gas administration revenue database.
- X. "PIT" stands for personal income tax.
- Y. "PUN" stands for production unit number.
- Z. "RPD" stands for revenue processing division.
- AA. "RRDS" stands for records retention and disposition schedules.
- BB. "SRCA" stands for state records center and archives.
- CC. "TRD" stands for taxation and revenue department.
- DD. "USC" stands for United States code.

[1.18.333.8 NMAC - Rp, 1.18.333.8 NMAC, 10/1/2007; A, 8/3/2009; A, 09/26/2014; A, 01/12/2015]

#### 1.18.333.9 INSTRUCTIONS:

A. Records retention and disposition schedules identify the types of records maintained by state agencies and specify a period of time which records must be retained. A retention period may be stated in terms of months or years and is sometimes expressed as contingent upon the occurrence of an event. There are several types of records retention and disposition schedules promulgated by the commission for state agencies. General schedules list records common to all agencies and legislative schedules, judicial schedules, executive schedules and education schedules list records specific to an agency. Each record series will be itemized by NMAC section number and title in the format listed below.

(1) **Program** - describes the function of the records  
 (2) **Maintenance system** - describes how an agency files (organizes) records  
 (3) **Description** - describes the purpose and content of a record  
 (4) **Retention** - defines the length of time records must be kept before they are eligible for destruction or archival preservation

B. For records of a general nature, refer to Title 1, Chapter 15 NMAC, General Records Retention and Disposition Schedules. This chapter includes schedules related to administrative, financial, personnel, and medical records.

C. Legislative entities shall also refer to Title 1, Chapter 16 NMAC, Legislative Records Retention and Disposition Schedules.

D. Judicial entities shall also refer to Title 1, Chapter 17 NMAC, Judicial Records Retention and Disposition Schedules.

E. Executive agencies shall also refer to Title 1, Chapter 18 NMAC, Executive Records Retention and Disposition Schedules.

F. Counties and municipalities may also refer to Title 1, Chapter 19 NMAC, Local Government Records Retention and Disposition Schedules.

G. Educational institutions shall also refer to Title 1, Chapter 20 NMAC, Education Records Retention and Disposition Schedules.

H. Agencies shall notify the records center of any extension of a retention period due to litigation, current claims, audit exception or court order involving a record.

**I.** Record series descriptions are not intended to be exhaustive. Descriptions may include records that do not appear in the files, and conversely, files may include records not listed in the description.

**J.** Confidentiality is denoted for files likely to contain confidential materials or information; however files without a confidentiality note may contain confidential or privileged information. Failure to include a confidentiality note in the description of a record series does not waive confidentiality. Refer questions concerning the confidentiality of a file to legal counsel for the agency.

**K.** Records may be microfilmed or digitized provided a microphotography plan has been approved by the state records administrator. See Section 14-3-17 NMSA 1978; Title 1, Chapter 14 NMAC, Microphotography Systems. Such photographs, microfilms, photographic film or microphotographs shall be deemed to be an original record for all purposes, including introduction as evidence in all courts or administrative agencies. See Section 14-1-6 NMSA 1978.

**L.** Public records placed on magnetic tapes, disks or other data processing media shall be retained for the length of time specified in records retention and disposition schedules and are subject to the same confidentiality and access restrictions as paper records. See also 1.13.70 NMAC, Performance Guidelines for the Legal Acceptance of Public Records Produced by Information Technology Systems.

**M.** For guidance referring to electronic messaging, refer to 1.13.4 NMAC, Records Management Requirements for Electronic Messaging.

**N.** Non-scheduled public records created by an agency in pursuance of law or in connection with the transaction of public business shall have a retention period of permanent until such time the non-scheduled record has been scheduled and a retention period adhering to operational, legal, fiscal, historical or other purposes is established.

[1.18.333.9 NMAC - Rp, 1.18.333.9 NMAC, 10/1/2007; A, 4/30/2012; A, 9/30/2013; A, 01/12/2015]

#### **1.18.333.10 - 1.18.333.50 [RESERVED]**

#### **1.18.333.51 TAXPAYER INFORMATION FILES:**

**A. Program:** tax policy and information

**B. Maintenance system:** chronological by year, then by date of response

**C. Description:** 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.

**D. Retention:** one year after date of comment, or one year after question answered or complaint is settled

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.51 NMAC - Rp, 1.18.333.101 NMAC, 10/1/2007; A, 9/26/2014]

#### **1.18.333.52 COOPERATIVE AGREEMENTS WITH TRIBES FILES:**

**A. Program:** tax policy and information

**B. Maintenance system:** alphabetical by tribal name, then chronological by calendar year

**C. Description:** 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.

**D. Retention:** six years after termination of agreement

[1.18.333.52 NMAC - Rp, 1.18.333.103 NMAC, 10/1/2007]

#### **1.18.333.53 COUNTY AND MUNICIPAL ORDINANCE ADOPTING, AMENDING AND REPEALING LOCAL OPTION TAXES:**

**A. Program:** tax policy and information

**B. Maintenance system:** chronological by year, then alphabetical by county or municipality, then by local option program

**C. Description:** records of various local government tax law options. Portions of this record are input to the *gentax database*, 1.18.333.100 NMAC. Files may include information collected on various local government tax law options, correspondence, etc.

**D. Retention:** 10 years after the local government entity repeals the ordinance or adopts a new ordinance

[1.18.333.53 NMAC - Rp, 1.18.333.104 NMAC, 10/1/2007; A, 01/12/2015]

- 1.18.333.54 GROSS RECEIPTS TAX RATE SCHEDULE FILES:**
- A. **Program:** tax policy and information
  - B. **Maintenance system:** chronologically by calendar year, then alphabetical by county or municipality
  - C. **Description:** records of gross receipts tax rate schedules. Portions of the file are input to *gentax database*, 1.18.333.100 NMAC. Files may include gross receipts tax rate schedules, correspondence, etc.
  - D. **Retention:** 10 years after date schedule created
- [1.18.333.54 NMAC - N, 10/1/2007; A, 01/12/2015]

**1.18.333.55 - 1.18.333.59 [RESERVED]**

- 1.18.333.60 PROTEST FILES:**
- A. **Program:** protest
  - B. **Maintenance system:** chronological by tax year, then numerical by taxpayer identification number
  - C. **Description:** 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.
  - D. **Retention:** 10 years after file closure or protest rejection
  - E. **Confidentiality:** Portions of this record may be confidential.
- [1.18.333.60 NMAC - Rp, 1.18.333.109 & 116 NMAC, 10/1/2007; A, 9/26/2014; A, 01/12/2015]

**1.18.333.61 - 1.18.333.67 [RESERVED]**

- 1.18.333.68 FRAUD INVESTIGATION FILES:**
- A. **Program:** tax fraud
  - B. **Maintenance system:** chronological by calendar year, then numerical by taxpayer identification number
  - C. **Description:** 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.
  - D. **Retention:**
    - (1) **Closed investigations:** 10 years after investigation is closed
    - (2) **Investigations to be litigated:** transfer file to TRD legal services
  - E. **Confidentiality:** Portions of this record may be confidential.
- [1.18.333.68 NMAC - Rp, 1.18.333.125 NMAC, 10/1/2007; A, 9/26/2014; A, 01/12/2015]

**1.18.333.69 - 1.18.333.73 [RESERVED]**

- 1.18.333.74 PERSONAL INCOME TAX (PIT) PROGRAM UPDATE FILES:**
- A. **Program:** administrative services
  - B. **Maintenance system:** chronological by tax year, then numerical by social security number
  - C. **Description:** records concerning PIT program correspondence for update of taxpayer information and inquiries. Portions of the file are input to the *gentax database*, 1.18.333.100 NMAC. 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.
  - D. **Retention:** 10 years after close of tax year in which created
  - E. **Confidentiality:** Portions of this record may be confidential.
- [1.18.333.74 NMAC - Rp, 1.18.333.143 NMAC, 10/1/2007; A, 9/26/2014; A, 01/12/2015]

- 1.18.333.75 RETURNED CHECK FILE:**
- A. **Program:** administrative services
  - B. **Maintenance system:** chronological by fiscal year, then alphabetical by payee name

**C. Description:** 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. Portions of the file are input to the *gentax database*, 1.18.333.100 NMAC. File may include returned checks, attached receipt from state treasurer, correspondence, etc.

**D. Retention:** until annual audit report released and cleared

**E. Confidentiality:** Portions of this record may be confidential.  
[1.18.333.75 NMAC - Rp, 1.18.333.168 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.76 - 1.18.333.80 [RESERVED]**

**1.18.333.81 OIL AND GAS TAX SUMMARY AND DETAIL REPORTS FILE:**

**A. Program:** audit and compliance

**B. Maintenance system:** chronological by tax year and month, then numerical by tax identification number

**C. Description:** summary reports of oil and gas company tax assessments, payments and monthly detail reports of tax due on oil and gas sales. Portions of the file are input to the *ongard system*. 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.

**D. Retention:** 10 years after the close of the tax year in which created

**E. Confidentiality:** Portions of this record may be confidential.  
[1.18.333.81 NMAC - Rp, 1.18.333.242 & 243 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.82 REGISTRATION UPDATE FOR OIL AND GAS TAXES FORM:**

**A. Program:** audit and compliance

**B. Maintenance system:** chronological by tax year, then numerical by taxpayer identification number

**C. Description:** records of update information for oil and gas tax registrations. Portions of the file are input to the *ongard system*. 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.

**D. Retention:** 10 years after the close of the tax year in which created

**E. Confidentiality:** Portions of this record may be confidential.  
[1.18.333.82 NMAC - Rp, 1.18.333.244 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.83 APPLICATION FOR TAX REFUND - OIL AND GAS FILES:**

**A. Program:** audit and compliance

**B. Maintenance system:** chronological by tax year and month, then numerical by taxpayer identification number

**C. Description:** records documenting the basis upon which oil and gas refunds are made. Portions of the file are input to the *ongard system*. 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.

**D. Retention:** 10 years after the close of the tax year in which created

**E. Confidentiality:** Portions of this record may be confidential.  
[1.18.333.83 NMAC - Rp, 1.18.333.245 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.84 EXTENSION OF TIME TO FILE FOR OIL AND GAS TAXES FORMS:**

**A. Program:** audit and compliance

**B. Maintenance system:** chronological by calendar year, then numerical by taxpayer identification number

**C. Description:** records on tax filing extensions from oil and gas companies for the payment of taxes. Portions of the file are input to the *ongard system*. Form may include company name and address, sales processing months, extension requested for number of months, truth testaments, etc.

**D. Retention:** 10 years after expiration of extension

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.84 NMAC - Rp, 1.18.333.246 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.85 OIL AND GAS TAX PROTEST FILES:**

- A. **Program:** audit and compliance
- B. **Maintenance system:** chronological date of protest, then numerical by taxpayer identification number
- C. **Description:** 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.
- D. **Retention:** 10 years after the date of final decision
- E. **Confidentiality:** Portions of this record may be confidential.

[1.18.333.85 NMAC - Rp, 1.18.333.247 & 248 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.86 INFORMATION RETURN INDIAN INTERGOVERNMENTAL (STATE AND TRIBAL) TAX CREDIT FORMS:**

- A. **Program:** audit and compliance
- B. **Maintenance system:** chronological by tax year, then numerical taxpayer identification number
- C. **Description:** records of intergovernmental drilling on Indian tribal land for return production tax credit against state taxes. Portions of the file are input to the *ongard system*. 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.
- D. **Retention:** 10 years after the close of the tax year in which created
- E. **Confidentiality:** Portions of this record may be confidential.

[1.18.333.86 NMAC - Rp, 1.18.333.249 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.87 ENHANCED OIL RECOVERY APPLICATION FORMS:**

- A. **Program:** audit and compliance
- B. **Maintenance system:** chronological by tax year, then numerical taxpayer identification number
- C. **Description:** 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. Portions of the file are input to the *ongard system*. 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.
- D. **Retention:** 10 years after the close of the tax year in which created
- E. **Confidentiality:** Portions of this record may be confidential.

[1.18.333.87 NMAC - Rp, 1.18.333.250 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.88 PRODUCTION RESTORATION PROJECT APPLICATION FORMS:**

- A. **Program:** audit and compliance
- B. **Maintenance system:** chronological by tax year, then numerical taxpayer identification number
- C. **Description:** records of application for severance tax exemptions on natural gas and crude oil that is severed and sold from a production restoration project. Portions of the file are input to the *ongard system*. 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.
- D. **Retention:** 10 years after the close of the tax year in which created
- E. **Confidentiality:** Portions of this record may be confidential.

[1.18.333.88 NMAC - Rp, 1.18.333.251 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.89 WELL WORK-OVER PROJECT APPLICATION FORMS:**

- A. **Program:** audit and compliance
- B. **Maintenance system:** chronological by tax year, then numerical by taxpayer identification number
- C. **Description:** records of well work-over projects for the removal of hydrocarbons near the wellhead. Portions of the file are input to the *ongard system*. 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.

**D. Retention:** 10 years after the close of the tax year in which created

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.89 NMAC - Rp, 1.18.333.252 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.90 PRODUCTION UNIT NUMBER INFORMATIONAL REQUEST FORMS:**

**A. Program:** audit and compliance

**B. Maintenance system:** chronological by tax year, then numerical by taxpayer identification number

**C. Description:** records of requests for information on assigned production unit numbers by TRD. Portions of the file are input to the *ongard system*. Form may include name of individual or firm, mailing address, ORGID, API number, pool name or number, legal description, operator name, department response, etc.

**D. Retention:** 10 years after the close of the tax year in which created

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.90 NMAC - Rp, 1.18.333.253 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.91 NATURAL GAS PROCESSORS TAX SUMMARY REPORT FORMS:**

**A. Program:** audit and compliance

**B. Maintenance system:** chronological by tax year and month, then numerical by taxpayer identification number

**C. Description:** records on taxes that are due to the state from natural gas processors. Portions of the file are input to the *ongard system*. Form may contain date information submitted, OGRID, total tax due, total remittance, company name, address, truth statement, etc.

**D. Retention:** 10 years after the close of the tax year in which created

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.91 NMAC - Rp, 1.18.333.254 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.92 NATURAL GAS PROCESSORS AND PLANT OPERATORS TAX DETAIL FORMS:**

**A. Program:** audit and compliance

**B. Maintenance system:** chronological by tax year and month, then numerical by taxpayer identification number

**C. Description:** records of tax details on natural gas processor and plant operator assessments for taxes. Portions of the file are input to the *ongard system*. Form may include plant name, plant number, OGRID, month and year processing information, previously taxed amount, plant fuel, taxable volumes, tax due, etc.

**D. Retention:** 10 years after the close of tax year in which created

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.92 NMAC - Rp, 1.18.333.255 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.93 OIL AND GAS TAXPAYER CORRESPONDENCE FILES:**

**A. Program:** audit and compliance

**B. Maintenance system:** chronological by tax year, then numerical taxpayer identification number  
**C. Description:** records of oil and gas taxpayer correspondence. File may include correspondence submitted from taxpayers regarding oil and gas taxes, department responses, etc.

**D. Retention:** 10 years after the close of tax year in which created

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.93 NMAC - Rp, 1.18.333.256 NMAC 10/1/2007; A, 9/26/2014]

**1.18.333.94 TAX LIEN FILES:**

**A. Program:** audit and compliance

**B. Maintenance system:** chronological by tax year, then alphabetical by county name

**C. Description:** records documenting the issuance and release of tax liens placed on a taxpayer for non-payment of taxes. Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. Files may include issued tax lien and release of tax lien.

**D. Retention:** 10 years from date lien released and recorded with county clerk

[1.18.333.94 NMAC - N, 4/30/2012]

**1.18.333.95 - 1.18.333.99 [RESERVED]**

**1.18.333.100 GENTAX DATABASE:**

**A. Program:** revenue processing (maintained by administrative services, information systems)

**B. Maintenance system:** numerical by primary key

**C. Description:** 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.

**D. Retention:**

(1) **Local government tax data:** 10 years after local government repeals or adopts new tax law.

(2) **Personal income tax (PIT) data:** 10 years after the close of the tax year in which created

(3) **Combined revenue system (CRS) taxpayer data:** 10 years after the close of the tax year in which created

(4) **Corporate income tax (CIT) data:** 10 years after the close of the tax year in which created, provided no liability exists

(5) **Employer's information data:** five years after receipt of payment

(6) **Water conservation fee data:** 10 years after the close of the tax year in which created

(7) **Telecommunications data:** 10 years after the close of the tax year in which created

(8) **Gaming data:** 10 years after the close of the tax year in which created

(9) **Special and alternative fuels data:** 10 years after the close of the tax year in which created

(10) **Railroad tax data:** 10 years after the close of the tax year in which created

(11) **Weight distance permit and tax data:** 10 years after the close of the tax year in which created

(12) **Cigarette data:** 10 years after the close of the tax year in which created

(13) **Liquor data:** 10 years after the close of the tax year in which created

(14) **Private railroad data:** 10 years after the close of the tax year in which created

(15) **Severance tax data:** 10 years after the close of tax year in which created

(16) **Conservation tax data:** 10 years after the close of tax year in which created

(17) **Resource excise tax data:** 10 years after the close of tax year in which created

(18) **Fiduciary data:** 10 years after the close of tax year in which created

(19) **Alcohol prevention data:** 10 years after the close of tax year in which created

(20) **Enhanced 911 data:** 10 years after the close of tax year in which created

(21) **Application for tax credit data:** 10 years after the close of tax year in which created

(22) **Oil and gas proceeds withholdings tax report data:** 10 years after the close of tax year in which created

**E. Confidentiality:** Portions of this record may be confidential.

**F. Input:** Records used as input to the *gentax database* are filed in the corresponding *county and municipal ordinance adopting, amending and repealing local option taxes*, 1.18.333.53 NMAC; *gross receipts tax rate schedule files*, 1.18.333.54 NMAC; *personal income tax (pit) program update files*, 1.18.333.74 NMAC; *returned check file*, 1.18.333.75 NMAC; *severance tax files*, 1.18.333.101 NMAC; *conservation tax files*, 1.18.333.102 NMAC; *resource excise tax files*, 1.18.333.103 NMAC; *employer quarterly wages and withholdings reports*, 1.18.333.106 NMAC; *application for tax credit files*, 1.18.333.107 NMAC; *corporate income tax (cit) return files*, 1.18.333.108 NMAC; *personal income tax (pit) return files*, 1.18.333.113 NMAC; *employer*

information files, 1.18.333.114 NMAC; combined revenue system (crs) taxpayer files, 1.18.333.120 NMAC; tax audit files, 1.18.333.125 NMAC; workers' compensation tax assessment files, 1.18.333.126 NMAC; fiduciary income tax (fid) program files, 1.18.333.130 NMAC; cigarette or tobacco distributor and wholesaler files, 1.18.333.136 NMAC; liquor excise tax files, 1.18.333.137 NMAC; private railroad reports, 1.18.333.138 NMAC; wholesaler gasoline distribution files, 1.18.333.144 NMAC; gasoline refund claim files, 1.18.333.145 NMAC; special fuel supplier's tax report files, 1.18.333.146 NMAC; special fuel refund claim files, 1.18.333.147 NMAC; special tax programs - special fuels tax unit alternative fuels distributor license files, 1.18.333.148 NMAC; oil and gas proceeds withholdings tax report files, 1.18.333.149 NMAC; water conservation fee files, 1.18.333.155 NMAC; telecommunications relay system surcharge files, 1.18.333.156 NMAC; enhanced 911 services surcharge files, 1.18.333.157 NMAC; alcohol prevention program files (local liquor excise tax file), 1.18.333.161 NMAC; operator gaming tax report forms, 1.18.333.167 NMAC; gaming, manufacturer's or distributor's tax report files, 1.18.333.168 NMAC; New Mexico weight distance tax returns, 1.18.333.262 NMAC; tax identification permit application files, 1.18.333.263 NMAC and weight distance tax audit files, 1.18.333.264 NMAC.

**G. Output:** Because the *gentax database* is a data-based system, ad hoc and regularly scheduled reports may be generated upon request. When produced, these reports are forwarded to the requesting entity. [1.18.333.100 NMAC - Rp, 1.18.333.280 NMAC, 10/1/2007; A, 8/3/2009; A, 9/26/2014; A, 01/12/2015]

#### **1.18.333.101 SEVERANCE TAX FILES:**

- A. Program:** audit and compliance
  - B. Maintenance system:** chronological by tax year, then numerical by taxpayer identification number
  - C. Description:** 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.). Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. Files may include taxpayer information (e.g., name, address, federal identification number, social security number, etc.), tax reports, etc.
  - D. Retention:** 10 years after the close of tax year in which created
  - E. Confidentiality:** Portions of this record may be confidential.
- [1.18.333.101 NMAC - N, 10/1/2007; A, 9/26/2014; A, 01/12/2015]

#### **1.18.333.102 CONSERVATION TAX FILES:**

- A. Program:** audit and compliance
  - B. Maintenance system:** chronological by tax year, then numerical by taxpayer identification number
  - C. Description:** records concerning taxes levied on all products that are severed and sold. Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. Files may include taxpayer information (e.g., name, address, federal identification number, social security number, etc.), tax reports, etc.
  - D. Retention:** 10 years after the close of tax year in which created
  - E. Confidentiality:** Portions of this record may be confidential.
- [1.18.333.102 NMAC - N, 10/1/2007; A, 9/26/2014]

#### **1.18.333.103 RESOURCE EXCISE TAX FILES:**

- A. Program:** audit and compliance
  - B. Maintenance system:** chronological by tax year, then numerical by taxpayer identification number
  - C. Description:** records of excise taxes imposed for the privilege of severing and processing natural resources within New Mexico. Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. Files may include taxpayer information (e.g., name, address, federal identification number, social security number, etc.), tax reports, etc.
  - D. Retention:** 10 years after the close of tax year in which created
  - E. Confidentiality:** Portions of this record may be confidential.
- [1.18.333.103 NMAC - N, 10/1/2007; A, 9/26/2014]

**1.18.333.104 - 1.18.333.105 [RESERVED]**

#### **1.18.333.106 EMPLOYER QUARTERLY WAGES AND WITHHOLDINGS REPORTS:**

- A. Program:** revenue processing

**B. Maintenance system:** chronological by date, then numerical by taxpayer identification number  
**C. Description:** reports submitted to TRD by employer showing quarterly employee wages and withholdings for state and federal tax data match purposes. Portions of this record are input to the *gentax database*, 1.18.333.100 NMAC. Reports show employee wage withholdings, workers compensation fee payment information, employer unemployment insurance payments, etc.

**D. Retention:** 10 years after the close of the tax year in which report is submitted

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.106 NMAC - N, 8/3/2009; A, 9/26/2014; A, 01/12/2015]

**1.18.333.107 APPLICATION FOR TAX CREDIT FILES:**

**A. Program:** revenue processing

**B. Maintenance system:** chronological by tax year, then alphabetical by taxpayer surname

**C. Description:** records concerning eligibility of certain state tax credits requested by taxpayer for tax reporting (e.g., PIT, CIT, CRS, FID, etc.). Portions of this file are input to *gentax database*, 1.18.333.100 NMAC. Files may include tax credit application, certificate of eligibility copy, payroll record copies, invoice copies, correspondence, etc.

**D. Retention:** 10 years after the close of the tax year in which application received

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.107 NMAC - N, 8/3/2009; A, 9/26/2014]

**1.18.333.108 CORPORATE INCOME TAX (CIT) RETURN FILES:**

**A. Program:** revenue processing

**B. Maintenance system:** chronological by tax year, then numerical by batch number

**C. Description:** records of payment of corporate income tax and corporate returns based on earned income. Portions of the file are input to the *gentax database*, 1.18.333.100 NMAC. 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.

**D. Retention:** 10 years after the close of the tax year in which created, provided no liability exists

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.108 NMAC - Rp, 1.18.333.299 NMAC, 10/1/2007; A, 9/26/2014; A, 01/12/2015]

**1.18.333.109 - 1.18.333.112 [RESERVED]**

**1.18.333.113 PERSONAL INCOME TAX (PIT) RETURN FILES:**

**A. Program:** revenue processing

**B. Maintenance system:** chronological by tax year, then numerical by batch number

**C. Description:** records of personal resident and non-resident income taxes and returns. Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. 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.

**D. Retention:** 10 years after the close of the tax year in which created

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.113 NMAC - Rp, 1.18.333.301 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.114 EMPLOYER INFORMATION FILES:**

- A. **Program:** revenue processing
- B. **Maintenance system:** chronological by tax year, then alphabetical by taxpayer surname
- C. **Description:** records concerning employer tax information on employee wages and deductions.

Portions of the file are input records to the *gentax database*, 1.18.333.100 NMAC. Files may include employer's information number, employee social security number, employee state and federal taxes withheld, etc.

- D. **Retention:** five years from receipt
- E. **Confidentiality:** Portions of this record may be confidential.

[1.18.333.114 NMAC - Rp, 1.18.333.304 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.115 - 1.18.333.119 [RESERVED]**

**1.18.333.120 COMBINED REVENUE SYSTEM (CRS) TAXPAYER FILES:**

- A. **Program:** audit and compliance
- B. **Maintenance system:** chronological by filing period, then numerical by taxpayer identification number
- C. **Description:** records concerning combined revenue information on TRD tax programs. Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. 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.

- D. **Retention:** 10 years after the close of the tax year in which created
- E. **Confidentiality:** Portions of this record may be confidential.

[1.18.333.120 NMAC - Rp, 1.18.333.178 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.121 - 1.18.333.124 [RESERVED]**

**1.18.333.125 TAX AUDIT FILES:**

- A. **Program:** audit and compliance
- B. **Maintenance system:** chronological by calendar year, then numerical by taxpayer identification number
- C. **Description:** records of taxpayer audits to ensure all monies due to the state are paid. Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. Files may include audit worksheets, spread sheets, tax schedules, reports, documents supporting audit trail, worksheets for revised audits and tax schedules, etc.

- D. **Retention:** 10 years after close of calendar year in which audit is closed
- E. **Confidentiality:** Portions of this record may be confidential.

[1.18.333.125 NMAC - Rp, 1.18.333.182 NMAC, 10/1/2007; A, 9/26/2014; A, 01/12/2015]

**1.18.333.126 WORKERS' COMPENSATION TAX ASSESSMENT FILES:**

- A. **Program:** revenue processing
- B. **Maintenance system:** chronological by tax year, then numerical by taxpayer identification number
- C. **Description:** records of employer's workers' compensation assessments for the number of workers that are employed. Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. 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.

- D. **Retention:** 13.5 years from close of the tax year in which claim is made
- E. **Confidentiality:** Portions of this record may be confidential.

[1.18.333.126 NMAC - Rp, 1.18.333.314 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.127 - 1.18.333.129 [RESERVED]**

**1.18.333.130 FIDUCIARY INCOME TAX (FID) PROGRAM FILES:**

- A. **Program:** revenue processing

**B. Maintenance system:** chronological by tax year, then alphabetical by taxpayer surname  
**C. Description:** records of estate or trust income tax returns and taxes due. Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. 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.

**D. Retention:** 10 years after the close of the tax year in which created

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.130 NMAC - Rp, 1.18.333.316 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.131 - 1.18.333.135 [RESERVED]**

**1.18.333.136 CIGARETTE OR TOBACCO DISTRIBUTOR AND WHOLESALER FILES:**

**A. Program:** revenue processing

**B. Maintenance system:** chronological by tax year, then alphabetical by name of firm

**C. Description:** records of taxes paid by cigarette and tobacco distributors and wholesalers.

Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. 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.

**D. Retention:** 10 years after the close of the tax year in which created

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.136 NMAC - Rp, 1.18.333.319 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.137 LIQUOR EXCISE TAX FILES:**

**A. Program:** revenue processing

**B. Maintenance system:** chronological by tax year, then alphabetical by company name

**C. Description:** records of excise taxes due from the sale of liquor. Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. Files may include liquor excise tax return; alcohol inventory and deduction report; application for refund; invoice copies; correspondence, etc.

**D. Retention:** 10 years after the close of the tax year in which created

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.137 NMAC - Rp, 1.18.333.329 & 331 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.138 PRIVATE RAILROAD REPORTS:**

**A. Program:** revenue processing

**B. Maintenance system:** chronological by tax year, then alphabetical by entity name

**C. Description:** records of taxes imposed in lieu of property tax on railway cars owned by an individual or organization. Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. 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.

**D. Retention:** 10 years after the close of the tax year in which created

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.138 NMAC - Rp, 1.18.333.334 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.139 - 1.18.333.141 [RESERVED]**

**1.18.333.142 [RESERVED]**

[1.18.333.142 NMAC - Rp, 1.18.333.292 NMAC, 10/1/2007; Repealed, 8/3/2009]

**1.18.333.143 [RESERVED]**

[1.18.333.143 NMAC - Rp, 1.18.333.337 NMAC, 10/1/2007; Repealed, 8/3/2009]

**1.18.333.144 WHOLESALER GASOLINE DISTRIBUTION FILES:**

**A. Program:** revenue processing

**B. Maintenance system:** chronological by tax year, then alphabetical by wholesaler name

**C. Description:** records of wholesaler's gasoline and ethanol blended fuel sales and purchases for payment of taxes due to the state. Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. Files may include wholesaler's gasoline and ethanol blended fuel tax report; wholesaler's schedule of purchases; gasoline return, supporting tax schedules, etc.

**D. Retention:** 10 years after the close of the tax year in which created

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.144 NMAC - Rp, 1.18.333.339 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.145 GASOLINE REFUND CLAIM FILES:**

**A. Program:** revenue processing

**B. Maintenance system:** chronological fiscal year and date of refund claim, then numerical by permit number

**C. Description:** records of refund transactions on aviation and off-road gasoline taxes. Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. Files may include application for aviation gasoline tax refund, gasoline sales refund invoices, the gasoline tax refund claims, correspondence, etc.

**D. Retention:** 10 years after date of refund

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.145 NMAC - Rp, 1.18.333.342 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.146 SPECIAL FUEL SUPPLIER'S TAX REPORT FILES:**

**A. Program:** revenue processing

**B. Maintenance system:** chronological by tax year, then numerical by account number

**C. Description:** records of special fuel supplier's purchases, sales, inventory and taxes reported. Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. Files may include tax report, supplier's schedule of purchases, *gasoline distribution monthly report*, *petroleum products loading fee report*, correspondence, etc.

**D. Retention:** 10 years after close of tax year in which created

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.146 NMAC - Rp, 1.18.333.360, 361 & 362 NMAC, A, 8/3/2009; A, 9/26/2014]

**1.18.333.147 SPECIAL FUEL REFUND CLAIM FILES:**

**A. Program:** revenue processing

**B. Maintenance system:** chronological by fiscal year, then alphabetical by company name

**C. Description:** records of tax refunds for any eligible taxpayer who uses or pays excise tax on special fuels. Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. Files may include registration for special fuel tax refund, application refund of New Mexico special fuel tax, sale invoices, etc.

**D. Retention:** one year after annual audit report is released and cleared

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.147 NMAC - Rp, 1.18.333.404 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.148 SPECIAL TAX PROGRAMS - SPECIAL FUELS TAX UNIT ALTERNATIVE FUELS DISTRIBUTOR LICENSE FILES:**

**A. Program:** revenue processing

**B. Maintenance system:** chronological by tax year, then alphabetical by applicant name

**C. Description:** records of application and taxes reported for the distribution of alternative fuels. Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. 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.

**D. Retention:** 10 years after the close of tax year in which created

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.148 NMAC - Rp, 1.18.333.402 & 403 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.149 OIL AND GAS PROCEEDS WITHHOLDINGS TAX REPORT FILES:**

**A. Program:** revenue processing

**B. Maintenance system:** chronological by tax year, then numerical by taxpayer identification number

**C. Description:** records concerning oil and gas companies reporting of deductions and withholdings from oil and gas proceeds. Portions of this file are input to *gentax database*, 1.18.333.100 NMAC. 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.

**D. Retention:** 10 years after the close of the tax year in which report submitted

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.149 NMAC - N, 8/3/2009; A, 9/26/2014]

**1.18.333.150 - 1.18.333.154 [RESERVED]**

**1.18.333.155 WATER CONSERVATION FEE FILES:**

**A. Program:** revenue processing

**B. Maintenance system:** chronological by tax year, then alphabetical by water company name

**C. Description:** records of water conservation fees assessed on entities operating water supply systems and payment of those fees. Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. 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.

**D. Retention:** 10 years after close of tax year in which created

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.155 NMAC - Rp, 1.18.333.368 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.156 TELECOMMUNICATIONS RELAY SYSTEM SURCHARGE FILES:**

**A. Program:** revenue processing

**B. Maintenance system:** chronological by tax year, then numerical by tax identification number

**C. Description:** 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. Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. 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.

**D. Retention:** 10 years after close of tax year in which created

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.156 NMAC - Rp, 1.18.333.369 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.157 ENHANCED 911 SERVICES SURCHARGE FILES:**

**A. Program:** revenue processing

**B. Maintenance system:** chronological by tax year, then alphabetical by company name

**C. Description:** records of surcharges collected from subscribers to enhanced 911 services. Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. 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.

**D. Retention:** 10 years after close of tax year in which created

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.157 NMAC - Rp, 1.18.333.370 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.158 - 1.18.333.160 [RESERVED]**

**1.18.333.161 ALCOHOL PREVENTION PROGRAM FILES (LOCAL LIQUOR EXCISE TAX FILE):**

**A. Program:** revenue processing

**B. Maintenance system:** chronological by tax year, then by alphabetical company name

C. **Description:** records of payments for the support of local alcohol prevention programs. Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. Files may include monthly local liquor report, copy of notice of assessment, refund documentation, correspondence, etc.

D. **Retention:** 10 years after close of tax year in which created

E. **Confidentiality:** Portions of this record may be confidential.  
[1.18.333.161 NMAC - Rp, 1.18.333.401 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.162 - 1.18.333.166 [RESERVED]**

**1.18.333.167 OPERATOR GAMING TAX REPORT FORMS:**

A. **Program:** revenue processing

B. **Maintenance system:** chronological by tax year, then alphabetical by company name

C. **Description:** records of gaming taxes owed to the state by operators. Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. 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.

D. **Retention:** 10 years after close of tax year in which created

E. **Confidentiality:** Portions of this record may be confidential.  
[1.18.333.167 NMAC - Rp, 1.18.333.451 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.168 GAMING MANUFACTURER'S OR DISTRIBUTOR'S TAX REPORT FILES:**

A. **Program:** revenue processing

B. **Maintenance system:** chronological by tax year, then alphabetical by company name

C. **Description:** records of gaming taxes on manufacturer's or distributor's for the sale, lease or transfer of gaming devices within the state. Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. 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.

D. **Retention:** 10 years after the close of the tax year in which created

E. **Confidentiality:** Portions of this record may be confidential.  
[1.18.333.168 NMAC - Rp, 1.18.333.452 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.169 - 1.18.333.170 [RESERVED]**

**1.18.333.171 WAGERS DATABASE:**

A. **Program:** revenue processing

B. **Maintenance system:** numerical by primary key

C. **Description:** database that maintains, monitors, tracks unclaimed property holdings and claims. Data may include property detail, owners name, social security number, claimant information, etc.

D. **Retention:**

(1) **Holding company unclaimed property annual report data:** permanent

(2) **Unclaimed property claims data:** 10 years after the close of the fiscal year in which property is claimed

(3) **Extension of time for holding company report filing on unclaimed property data:** one year after close of fiscal year in which report is filed

E. **Confidentiality:** Portions of this record may be confidential.

F. **Input:** Records used as input to the *wagers database* are filed in the corresponding *holding company unclaimed property annual report files*, 1.18.333.172 NMAC; *unclaimed property claims files*, 1.18.333.173 NMAC, *extension of time for holding company report filing on unclaimed property file*, 1.18.333.174 NMAC and *advertisement listing for unclaimed property, newspapers file*; 1.18.333.175 NMAC.

G. **Output:** Because the *wagers database* is a data-based system, ad hoc and regularly scheduled reports may be generated upon request. When produced, these reports are forwarded to the requesting entity.  
[1.18.333.171 NMAC - N, 10/1/2007; A, 9/26/2014; A, 01/12/2015]

**1.18.333.172 HOLDING COMPANY UNCLAIMED PROPERTY ANNUAL REPORT FILES:**

A. **Program:** revenue processing

**B. Maintenance system:** chronological by fiscal year in which report submitted, then alphabetical by submitting company name holding unclaimed property

**C. Description:** records of annual reports on unclaimed property submitted by the holding companies' that have more than 25 holdings. Portions of this file are input to *wagers database*, 1.18.333.171 NMAC. Files may include reports listing presumed abandoned property detail sheet, official receipt, corporation and insurance report, detail sheet, item numbers removed report, correspondence, etc.

**D. Retention:** permanent. Transfer to archives ten years after date report filed.

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.172 NMAC - Rp, 1.18.333.348 NMAC, 10/1/2007; A, 9/26/2014; A, 01/12/2015]

**1.18.333.173 UNCLAIMED PROPERTY CLAIMS FILES:**

**A. Program:** revenue processing

**B. Maintenance system:** chronological by fiscal year, then by date of claim

**C. Description:** records of claims that are made for unclaimed property. Portions of this file are input to *wagers database*, 1.18.333.171 NMAC. Files may include copy of refund voucher, etc.

**D. Retention:** 10 years after the close of the fiscal year in which property is claimed

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.173 NMAC - Rp, 1.18.333.349 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.174 EXTENSION OF TIME FOR HOLDING COMPANY REPORT FILING ON UNCLAIMED PROPERTY FILE:**

**A. Program:** revenue processing

**B. Maintenance system:** chronological by month, then numerical by company number

**C. Description:** 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. Portions of file are input to *wagers database*, 1.18.333.171 NMAC. File may include company or individual names, addresses, approval information, amount of time allotted to the extension, etc.

**D. Retention:** one year after close of fiscal year in which report is filed

[1.18.333.174 NMAC - Rp, 1.18.333.352 NMAC, 10/1/2007; A, 01/12/2015]

**1.18.333.175 ADVERTISEMENT LISTING FOR UNCLAIMED PROPERTY, NEWSPAPERS FILE:**

**A. Program:** revenue processing

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

**C. Description:** records of newspaper advertisements listing unclaimed property for custodial service notification to the public. Portions of file are input to *wagers database*, 1.18.333.171 NMAC. File may include legal notices from newspapers listing unclaimed property, holder's name, property identification number, owner's name, etc.

**D. Retention:** seven years after date of legal notice publication

[1.18.333.175 NMAC - Rp, 1.18.333.353 NMAC, 10/1/2007; A, 01/12/2015]

**1.18.333.176 - 1.18.333.177 [RESERVED]**

**1.18.333.178 ESTATE TAX FILES:**

**A. Program:** revenue processing

**B. Maintenance system:** chronological by tax year, then alphabetical by name of estate

**C. Description:** records of values on inherited estates for the purpose of taxation. Portions of this file are input to spreadsheet. Files may include New Mexico estate tax return, official receipt, United States estate (and generation-skipping transfer) tax return, assessments, correspondence, etc.

**D. Retention:** 10 years after close of tax year in which created

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.178 NMAC - Rp, 1.18.333.356 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.179 - 1.18.333.181 [RESERVED]**

**1.18.333.182 [RESERVED]**

[1.18.333.182 NMAC - Rp, 1.18.333.500 NMAC, 10/1/2007; Repealed, 09/26/2014]

**1.18.333.183 CERTIFICATION OF STATE ASSESSMENT FILES:**

**A. Program:** state assessment  
**B. Maintenance system:** chronological by tax year, then alphabetical by county  
**C. Description:** 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.*

**D. Retention:** 10 years from close of tax year from date of abstract values report  
[1.18.333.183 NMAC - Rp, 1.18.333.501 NMAC, 10/1/2007; A, 09/26/2014]

**1.18.333.184 ANNUAL TAX RENDITION FILES:**

**A. Program:** state assessment  
**B. Maintenance system:** chronological by date, then alphabetically by industry, then by entity name  
**C. Description:** 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.

**D. Retention:** permanent, transfer to archives 10 years from date notice of value is issued or protest settled  
[1.18.333.184 NMAC - Rp, 1.18.333.502 NMAC, 10/1/2007; A, 09/26/2014]

**1.18.333.185 ANNUAL COUNTY ASSESSOR EVALUATION REPORT FILES:**

**A. Program:** appraisals  
**B. Maintenance system:** chronological by date, then alphabetical by county  
**C. Description:** 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.

**D. Retention:**  
(1) **Report:** permanent, then transfer to archives five years from date of report  
(2) **Work papers:** five years from date of report

[1.18.333.185 NMAC - Rp, 1.18.333.504 NMAC, 10/1/2007; Repealed, 09/26/2014; 1.18.333.185 NMAC - N, 09/26/2014]

[Repealed Section 1.18.333.185 NMAC *annual report on county certification to state on property assessments for taxation file* refer to 1.18.333.184 NMAC *annual tax rendition files*]

**1.18.333.186 SALES RATIO STUDY REPORTS:**

**A. Program:** appraisals  
**B. Maintenance system:** chronological by date, then alphabetical by county  
**C. Description:** records documenting the assessment of sales ratios on properties sold in the counties. Report may show New Mexico sales ratio statistical summary aggregate, ratio distribution pre-assessment value, ration distribution-post assessment value, number of sales, sale dates, sales prices, mean ratio, weighted mean, price related differential, etc.

**D. Retention:** two years from date of report  
[1.18.333.186 NMAC - Rp, 1.18.333.507 NMAC, 10/1/2007; Repealed, 09/26/2014; 1.18.333.186 NMAC - N, 09/26/2014]

[Repealed Section 1.18.333.186 NMAC, *third party property appraisal reports* refer to Section 1.18.333.187 NMAC, *appraisal review files*]

**1.18.333.187 APPRAISAL REVIEW FILES:**

**A. Program:** appraisals  
**B. Maintenance system:** chronological by tax year, then alphabetical by county  
**C. Description:** 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.

**D. Retention:** five years from close of tax year in which report completed  
[1.18.333.187 NMAC - Rp, 1.18.333.509 NMAC, 10/1/2007; A, 09/26/2014; A, 01/12/2015]

**1.18.333.188 COUNTY BOARD VALUATION FILES:**

**A. Program:** appraisals  
**B. Maintenance system:** chronological by tax year, then alphabetical by county  
**C. Description:** 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.

**D. Retention:** two years from close of tax year in which final decision rendered  
[1.18.333.188 NMAC - Rp, 1.18.333.514 NMAC, 10/1/2007; A, 09/26/2014]

**1.18.333.189 FINAL SALES FILES:**

**A. Program:** delinquent property tax  
**B. Maintenance system:** chronological by date, then alphabetical by county, then alphanumeric by surname and tax identification number  
**C. Description:** records documenting the identification, payment and sale of property in which delinquent taxes are owed. Portions of this record are input to the *delinquent property tax bureau research database*, 1.18.333.196 NMAC. 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.

**D. Retention:**  
(1) **Properties sold files:** permanent, transfer to archives 10 years from date of disposition of property  
(2) **Delinquent tax paid:** 10 years from date final tax payment received

**E. Confidentiality:** Portions of this record may be confidential.  
[1.18.333.189 NMAC - Rp, 1.18.333.518 NMAC, 10/1/2007; A, 09/26/2014]

**1.18.333.190 [RESERVED]**

[1.18.333.190 NMAC - Rp, 1.18.333.519 NMAC, 10/1/2007; Repealed, 09/26/2014]  
[Repealed Section 1.18.333.190 NMAC, *tax deed files* refer to 1.18.333.189 NMAC, *final sales files*]

**1.18.333.191 [RESERVED]**

[1.18.333.191 NMAC - Rp, 1.18.333.521 NMAC, 10/1/2007; Repealed, 09/26/2014]  
[Repealed Section 1.18.333.191 NMAC, *public action files (also known as sales folders)* refer to 1.18.333.189 NMAC, *final sales files*]

**1.18.333.192 [RESERVED]**

[1.18.333.192 NMAC - Rp, 1.18.333.522 NMAC, 10/1/2007; Repealed, 09/26/2014]

**1.18.333.193 [RESERVED]**

[1.18.333.193 NMAC - Rp, 1.18.333.523 NMAC, 10/1/2007; Repealed, 09/26/2014]

**1.18.333.194 [RESERVED]**

[1.18.333.194 NMAC - Rp, 1.18.333.526 NMAC, 10/1/2007; Repealed, 09/26/2014]

**1.18.333.195 INSTALLMENT AGREEMENT FILES:**

**A. Program:** delinquent property tax  
**B. Maintenance system:** chronological by tax year, then numerical by agreement number  
**C. Description:** records documenting the payment contract between the taxpayer and the state for delinquent property taxes owed. Portions of this record are input to *installment agreement database*, 1.18.333.197 NMAC. 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.

**D. Retention:** 10 years from close of tax year from date of agreement cancellation or final tax payment

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.195 NMAC - Rp, 1.18.333.528 NMAC, 10/1/2007; A, 09/26/2014]

**1.18.333.196 DELINQUENT PROPERTY TAX BUREAU RESEARCH DATABASE:**

**A. Program:** delinquent property tax  
**B. Maintenance system:** numerical by primary key  
**C. Description:** 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.

**D. Data retention:**

(1) **Properties sold data:** permanent

(2) **Delinquent tax paid data:** 10 years from close of tax year from date final tax payment received

**E. Confidentiality:** Portions of this record may be confidential.

**F. Input:** records used as input to the *delinquent property tax bureau research database* are input from the *final sales files*, 1.18.333.189 NMAC.

**G. Output:** Because the *delinquent property tax bureau research database* is a data-based system, ad-hoc and regularly scheduled reports are produced. Some of these reports include *sales DT19's*, *research flag summary report*, *certified summary report*, *control flag report*, *sales list advertisement report*, *mail detail proof report*, *sales table proof report*, *printing all sales proofs report*, *auction sales table proof report*, *bidder table proof report*, *property to sell table proof report*, *buyer proof list*, *final sales reports*, *property deeds*, *working reports*, *sales by counties*, *sales by school districts*, *excess money reports*, *delinquent accounts by school districts*, etc.

[1.18.333.196 NMAC - N, 09/26/2014]

**1.18.333.197 INSTALLMENT AGREEMENT DATABASE:**

**A. Program:** delinquent property tax  
**B. Maintenance system:** numerical by primary key  
**C. Description:** 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.

**D. Data retention:** 10 years from close of tax year from date of agreement cancellation or final tax payment.

**E. Confidentiality:** Portions of this record may be confidential.

**F. Input:** records used as input to the *installment agreement database* are input from the *installment agreement files*, 1.18.333.195 NMAC.

**G. Output:** Because the *installment agreement database* is a data-based system, ad-hoc and regularly scheduled reports are produced. Some of these reports include *active installment agreement reports*, etc. [1.18.333.197 NMAC - N, 09/26/2014]

**1.18.333.198 - 1.18.333.199 [RESERVED]**

**1.18.333.200 MVD DRIVER'S SYSTEM:**

- A. Program:** motor vehicle
- B. Maintenance system:** numerical by primary key
- C. Description:** 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.
- D. Retention:**
  - (1) **Driver's license data:** 11 years after date of issuance
  - (2) **Commercial certification data:** 11 years after date of issuance
  - (3) **Medical restriction report data:** 90 years after date of birth or until restriction is removed
  - (4) **Returned license data:**
    - (a) **Standard license data:** 11 years after return of license
    - (b) **Commercial license data:** 11 years after return of license
  - (5) **Non-DUI traffic violation data:** three years after date of violation or conviction
  - (6) **Drivers' penalty assessment data:** three years after date of violation
  - (7) **DUI revocation data:**
    - (a) **DUI prior to June 17, 2005:** 25 years after date of revocation
    - (b) **DUI after June 17, 2005:** 55 years after date of revocation
  - (8) **Financial responsibility data:** 17 years after settlement date of agreement
  - (9) **Hearing data:**
    - (a) **MVD lost case data:** 60 days after date appealed
    - (b) **MVD lost DUI case data:** 55 years after date appealed
    - (c) **Cases won by MVD and appealed data:** 60 days after date appealed
    - (d) **DUI cases won by MVD and appealed data:** 55 years after date appealed
    - (e) **Cases won by MVD and not appealed data:** upon expiration of the sixty-day appeal period
    - (f) **DUI cases won by MVD and not appealed data:** 55 years after final disposition of hearing
  - (10) **Implied consent of law data:**
    - (a) **DUI prior to June 17, 2005:** 25 years after date of revocation
    - (b) **DUI after June 17, 2005:** 55 years after date of revocation
  - (11) **Miscellaneous driver license revocation, suspension and cancellation data:**
    - (a) **Point system suspension data:** three years after date of reinstatement
    - (b) **Vehicular homicide - great bodily harm data:** 25 years after date of conviction
    - (c) **Revocation and suspension actions based on convictions under Sections 66-8-101 through 66-8-112 NMSA 1978 data:** 55 years after revocation and suspension ending date
    - (d) **All other revocation and suspension actions based on conviction data:** three years after date of reinstatement
    - (e) **Failure to appear data:** six years after date of reinstatement
    - (f) **Failure to remit penalty assessment data:** six years after date of reinstatement
    - (g) **Commercial driver disqualification data:**
      - (i) **Three year disqualification:** 11 years after the date of disqualification
      - (ii) **Lifetime disqualification:** 100 years after date of licensee's date of birth
    - (h) **Cancellation data:** 10 years from the end of the calendar year in which license is cancelled
- E. Confidentiality:** Portions of this record may be confidential.
- F. Input:** Records used as input to the *MVD driver's system* are filed in the corresponding *driver's license application and identification card applications file*, 1.18.333.201 NMAC; *medical restriction report files*,

1.18.333.202 NMAC; returned driver's licenses, 1.18.333.203 NMAC; citations - hard copy of traffic violation, 1.18.333.204 NMAC; driver's license revocation, suspension and cancelation files (miscellaneous violations), 1.18.333.205 NMAC; revocation (DUI criminal) all drivers files, 1.18.333.207 NMAC; commercial driver's certification files, 1.18.333.214 NMAC; commercial drivers disqualification files, 1.18.333.215 NMAC; revocation (DUI criminal) commercial license files, 1.18.333.216 NMAC; penalty assessment report files, 1.18.333.221 NMAC; financial responsibility case files, 1.18.333.222 NMAC; hearing case files, 1.18.333.223 NMAC; implied consent of law case files, 1.18.333.224 NMAC and request for refund, 1.18.333.225 NMAC.

**G. Output:** Because the *MVD driver's system* is a data based system, ad hoc and regularly scheduled reports may be generated upon request. When produced, these reports are forwarded to the requesting entity. [1.18.333.200 NMAC - Rp, 1.18.333.600 NMAC, 10/1/2007; A, 4/30/2012; A, 9/26/2014; A, 01/12/2015]

**1.18.333.201 DRIVER'S LICENSE APPLICATION AND IDENTIFICATION CARD APPLICATIONS FILE:**

- A. Program:** motor vehicle
  - B. Maintenance system:** chronological by calendar year, then numerical by application number, then by driver license number
  - C. Description:** records of application to obtain drivers licenses and identification cards. Portions of file are input to the *MVD driver's system*, 1.18.333.200 NMAC. 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.
  - D. Retention:** 11 years from date of issuance
  - E. Confidentiality:** Portions of this record may be confidential.
- [1.18.333.201 NMAC - Rp, 1.18.333.602 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.202 MEDICAL RESTRICTION REPORT FILES:**

- A. Program:** motor vehicle
  - B. Maintenance system:** chronological by year, then numerical by driver's license number
  - C. Description:** 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. Portions of this file are input to the *MVD driver's system*, 1.18.333.200 NMAC. 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.
  - D. Retention:** 99 years from date of birth or until restriction is removed
  - E. Confidentiality:** Portions of this record may be confidential.
- [1.18.333.202 NMAC - Rp, 1.18.333.604 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.203 RETURNED DRIVER'S LICENSES:**

- A. Program:** motor vehicle
  - B. Maintenance system:** agency preference
  - C. Description:** returned New Mexico drivers' licenses from other states on drivers who have traded in their New Mexico license for a license from another state. Portions of this file are input to the *MVD driver's system*, 1.18.333.200 NMAC. Licenses may include licensee name, date of birth, New Mexico driver's license number, gender, color of eyes, height, weight, driver's signature, etc.
  - D. Retention:** until automated file is updated and verified
  - E. Confidentiality:** Portions of this record may be confidential.
- [1.18.333.203 NMAC - Rp, 1.18.333.605 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.204 CITATIONS - HARD COPY OF TRAFFIC VIOLATION:**

- A. Program:** motor vehicle
- B. Maintenance system:** chronological by calendar year and citation date, then numerical by drivers license
- C. Description:** selected abstract copies of traffic violations. Portions of the file are input to the *MVD drivers system*. 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.

**D. Retention:**

- (1) **Non-DUI traffic violation:** three years after date of citation issuance
- (2) **Drivers' penalty assessment:** three years after date of violation or reinstatement,

whichever is longer

(3) **DUI violation:**

- (a) **DUI prior to June 17, 2005:** 25 years after date of revocation
- (b) **DUI after June 17, 2005:** 55 years after date of revocation

(4) **Dismissed or warning citations:** until no longer needed for reference

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.204 NMAC - Rp, 1.18.333.612 NMAC, 10/1/2007; A, 9/30/2013]

**1.18.333.205 DRIVER'S LICENSE REVOCATION, SUSPENSION AND CANCELTION FILES (MISCELLANEOUS VIOLATIONS):**

**A. Program:** motor vehicle

**B. Maintenance system:** chronological by calendar year and date of action, then numerical by driver license number

**C. Description:** records of revoked, suspended or canceled licenses for traffic or administrative violations. Portions of this file are input to the *MVD driver's system*, 1.18.333.200 NMAC. 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.

**D. Retention:**

(1) **Point system suspension:** three years after suspension date under Subsection G of Section 66-8-135 NMSA 1978

(2) **Vehicular homicide - great bodily harm:** 25 years after date of conviction under Section 66-8-135 NMSA 1978

(3) **Revocation and suspension actions based on convictions under Sections 66-8-101 through 66-8-112 NMSA 1978:**

(a) **DUI prior to June 17, 2005:** 25 years after date of revocation

(b) **DUI after June 17, 2005:** 55 years after date of revocation

(4) **All other revocation and suspension actions based on conviction(s):** retain for three years from revocation and suspension ending date

(5) **Failure to appear:**

(a) **Written notice from the courts:** 14 years after date notice of intent to suspension is issued limitation of action on judgments

(b) **Tape to tape notification (computer generated report):** 14 years after date notice of intent to suspension is issued

(6) **Failure to remit penalty assessment:** six years after date payment is received

(7) **Cancellation:** 10 years from the end of the calendar year in which license is canceled

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.205 NMAC - Rp, 1.18.333.621 NMAC, 10/1/2007; A, 4/30/2012; A, 9/26/2014]

**1.18.333.206 CERTIFIED NOTICE OF DUI REVOCATION OF DRIVER'S LICENSE:**

**A. Program:** motor vehicle

**B. Maintenance system:** chronological by date sent, then alphabetical by surname

**C. Description:** records concerning certified notices of DUI revocation of driver's license. Output record from *MVD driver's system*, 1.18.333.200 NMAC. Record may include licensee's surname, driver's license number, social security number, citation number, violation date, mailing date, etc.

**D. Retention:**

(1) **DUI prior to June 17, 2005:** 25 years after date of revocation

(2) **DUI after June 17, 2005:** 55 years after date of revocation

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.206 NMAC - Rp, 1.18.333.613 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.207 REVOCATION (DUI CRIMINAL) ALL DRIVERS FILES:**

- A. Program:** motor vehicle
- B. Maintenance system:** chronological by calendar year, then numerical by driver's license number
- C. Description:** revocation of regular licenses for DUI criminal violations. Portions of this file are input to the *MVD driver's system*, 1.18.333.200 NMAC. 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.
- D. Retention:**
  - (1) **DUI prior to June 17, 2005:** 25 years after date of revocation
  - (2) **DUI after June 17, 2005:** 55 years after date of revocation
- E. Confidentiality:** Portions of this record may be confidential.  
[1.18.333.207 NMAC - Rp, 1.18.333.617 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.208 - 1.18.333.209 [RESERVED]**

**1.18.333.210 COMMERCIAL DRIVER'S LICENSE EXAMINER CERTIFICATION FILES:**

- A. Program:** motor vehicle
- B. Maintenance system:** alphabetical by examiner surname
- C. Description:** 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.
- D. Retention:** 11 years after date of last exam conducted
- E. Confidentiality:** Portions of this record may be confidential.  
[1.18.333.210 NMAC - N, 8/3/2009; A, 9/26/2014]

**1.18.333.211 COMERCIAL DRIVER'S LICENSE EXAMINER FILES:**

- A. Program:** motor vehicle
- B. Maintenance system:** chronological by fiscal year, then alphabetical by examiner surname
- C. Description:** 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.
- D. Retention:** 11 years after date of last exam conducted  
[1.18.333.211 NMAC - N, 8/3/2009]

**1.18.333.212 COMMERCIAL DRIVER'S LICENSE TESTER FILES:**

- A. Program:** motor vehicle
- B. Maintenance system:** chronological by fiscal year, then alphabetical by tester name
- C. Description:** 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.
- D. Retention:** six years after date of release of audit
- E. Confidentiality:** Portions of this record may be confidential.  
[1.18.333.212 NMAC - N, 8/3/2009; A, 9/26/2014]

**1.18.333.213 COMMERCIAL DRIVER'S LICENSE TESTER COMPLIANCE AUDIT REPORT FILES:**

- A. Program:** motor vehicle
- B. Maintenance system:** chronological by fiscal year, then alphabetical by tester
- C. Description:** 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.
- D. Retention:** six years after date of audit release
- E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.213 NMAC - N, 8/3/2009; A, 9/26/2014]

**1.18.333.214 COMMERCIAL DRIVER'S CERTIFICATION FILES:**

- A. Program:** motor vehicle
- B. Maintenance system:** chronological by year, then alphanumeric by driver surname and license number
- C. Description:** records of certification for commercial driver's licenses to operate vehicles 26,001 pounds and over. Portions of the file are input to the *MVD driver's system*, 1.18.333.200 NMAC. Files may include vehicle certification, commercial driver's license examination, etc.
- D. Retention:** 11 years after date of issuance of license
- E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.214 NMAC - Rp, 1.18.333.603 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.215 COMMERCIAL DRIVERS DISQUALIFICATION FILES:**

- A. Program:** motor vehicle
- B. Maintenance system:**
  - (1) **Three year:** chronological by date of disqualification, then alphabetical by surname
  - (2) **Lifetime:** chronological by date of birth, then alphabetical by surname
- C. Description:** records of disqualification of commercial driver's license due to safety violations. Portions of this file are input to the *MVD driver's system*, 1.18.333.200 NMAC. 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.
- D. Retention:**
  - (1) **Three year disqualification:** 11 years after the date of disqualification
  - (2) **Lifetime disqualification:** 100 years after date of licensee's date of birth
- E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.215 NMAC - Rp, 1.18.333.624 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.216 REVOCATION (DUI CRIMINAL) COMMERCIAL DRIVER'S LICENSE FILES:**

- A. Program:** motor vehicle
- B. Maintenance system:** chronological by calendar year, then numerical by driver's license number
- C. Description:** records of commercial license revocations for DUI criminal violations. Portions of this file are input to the *MVD driver's system*, 1.18.333.200 NMAC. 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.
- D. Retention:**
  - (1) **DUI prior to June 17, 2005:** 25 years after date of revocation
  - (2) **DUI after June 17, 2005:** 55 years after date of revocation
- E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.216 NMAC - Rp, 1.18.333.616 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.217 COMMERCIAL DRIVER'S LICENSE CANCELLATION FILES:**

- A. Program:** motor vehicle
- B. Maintenance system:** chronological by year, then alphabetical by surname
- C. Description:** 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.
- D. Retention:** three calendar years after date of reinstatement
- E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.217 NMAC - N, 8/3/2009; A, 9/26/2014]

**1.18.333.218 HAZARDOUS MATERIALS ENDORSEMENT APPROVAL FILES:**

- A. Program:** motor vehicle
- B. Maintenance system:** chronological by year, then alphabetical by surname

**C. Description:** 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.

**D. Retention:** one calendar year from date of approval

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.218 NMAC - N, 8/3/2009; A, 9/26/2014]

**1.18.333.219- 1.18.333.220 [RESERVED]**

**1.18.333.221 PENALTY ASSESSMENT REPORT FILES:**

**A. Program:** motor vehicle

**B. Maintenance system:** chronological by fiscal year, then numerical by driver's license number

**C. Description:** records of assessed penalties on drivers for motor vehicle violations. Portions of this file are input to the *MVD driver's system*, 1.18.333.200 NMAC. 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.

**D. Retention:** six years after payment received

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.221 NMAC - Rp, 1.18.333.615 NMAC, 10/1/2007; A, 9/26/2014; A, 01/12/2015]

**1.18.333.222 FINANCIAL RESPONSIBILITY CASE FILES:**

**A. Program:** motor vehicle

**B. Maintenance system:** chronological by calendar year and date of settlement, then numerical by case number

**C. Description:** records of drivers' financial responsibility for the payment of damages caused while operating a motor vehicle without insurance. Portions of this file are input to the *MVD driver's system*, 1.18.333.200 NMAC. Files may include copies of settlement agreement or judgment, release, consent granted forms, insurance certificate, correspondence, etc.

**D. Retention:** 17 years after date of agreement settlement

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.222 NMAC - Rp, 1.18.333.618 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.223 HEARING CASE FILES:**

**A. Program:** motor vehicle

**B. Maintenance system:** chronological by date of hearing, then numerical by case number

**C. Description:** records of MVD revocation hearings to determine the eligibility of drivers to operate vehicles in implied consent cases. Portions of this file are input to the *MVD driver's system*, 1.18.333.200 NMAC. Files may include notice of revocation, certified mail receipt, notice of result of administrative hearing, administrative record coversheet, etc.

**D. Retention:**

(1) **MVD lost case data:** 60 days after date appealed

(2) **MVD lost DUI case data:** 55 years after date appealed

(3) **Cases won by MVD and appealed data:** 60 days after date appealed

(4) **DUI cases won by MVD and appealed data:** 55 years after date appealed

(5) **Cases won by MVD and not appealed data:** upon expiration of the sixty-day appeal

period

(6) **DUI cases won by MVD and not appealed data:** 55 years after date appealed

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.223 NMAC - Rp, 1.18.333.619 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.224 IMPLIED CONSENT OF LAW CASE FILES:**

**A. Program:** motor vehicle

**B. Maintenance system:** chronological by calendar year, then numerical by case number

**C. Description:** records of MVD administrative hearings regarding driving under the influence violations. Portions of this file are input to the *MVD driver's system*, 1.18.333.200 NMAC. 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.

**D. Retention:**

- (1) **DUI prior to June 17, 2005:** 25 years after date of revocation
- (2) **DUI after June 17, 2005:** 55 years after date of revocation

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.224 NMAC - Rp, 1.18.333.620 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.225 REQUEST FOR REFUND:**

**A. Program:** motor vehicle

**B. Maintenance system:** chronological by date of transaction

**C. Description:** records of refunds for vehicle and driver related transactions. Portions of this file are input to the *MVD driver's system*, 1.18.333.200 NMAC. 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.

**D. Retention:** until annual audit report is released and cleared

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.225 NMAC - Rp, 1.18.333.606 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.226 CONFIDENTIAL RECORDS RELEASE:**

**A. Program:** motor vehicle

**B. Maintenance system:** chronological by date completed

**C. Description:** 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.

**D. Retention:** one year after the date request is completed

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.226 NMAC - Rp, 1.18.333.607 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.227 - 1.18.333.229 [RESERVED]**

**1.18.333.230 MVD VEHICLES SYSTEM:**

**A. Program:** motor vehicle

**B. Maintenance system:** numerical by primary key

**C. Description:** 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.

**D. Retention:**

(1) **Canceled vehicle license plate data:** upon canceled plate purged from registration of vehicle to which the vehicle was assigned

(2) **Driver and vehicle refund data:** until annual audit report is released and cleared

(3) **Mobile home title data:** 50 years after date of change of ownership

(4) **Vehicle or vessel title data:** 25 years after date of change of ownership

(5) **Vehicle or vessel registration data:** three years after date of registration

(6) **Parking placard data:**

(a) **Regular placard:**

(i) **Approved:** eight years or until renewal of driver's license or identification card

(ii) **Denied:** seven years after date of denial

(b) **Temporary placard:**

(i) **Approved:** one year after date of expiration of placard

(ii) **Denied:** six months after date of denial

(7) **Specialized plate data:** one year after date of registration

(8) **Salvage title data:** 25 years after date of title issuance

(9) **Nonrepairable certificate data:** 25 years after date of certificate issuance

(10) **Motor vehicle insurance data:** two years after close of calendar year in which created

(11) **MVD service contractor agreement data:** six years after termination of agreement

(12) **Dealer and dismantler data:** five years after date of license issuance

**E. Confidentiality:** Portions of this record may be confidential.

**F. Input:** Records used as input to the *MVD vehicles system* are filed in the corresponding applications for specialized plates, 1.18.333.231 NMAC; certificate of eligibility for parking placard, 1.18.333.232 NMAC; canceled plates, 1.18.333.233 NMAC; vehicle, mobile homes, and vessel title transaction files, 1.18.333.234 NMAC; salvage vehicle title files, 1.18.333.235 NMAC; nonrepairable vehicle certificate files, 1.18.333.236 NMAC; motor vehicle insurance files, 1.18.333.238 NMAC; MVD-service contractor operational files, 1.18.333.239 NMAC; dealer's operational files, 1.18.333.240 NMAC and dismantlers' operational files, 1.18.333.241 NMAC.

**G. Output:** Because the *MVD vehicles system* is a data-based system, ad hoc and regularly scheduled reports may be generated upon request or demand. When produced, these reports are forwarded to the requesting entity.

[1.18.333.230 NMAC - Rp, 1.18.333.600 NMAC, 10/1/2007; A, 1/7/2008; A, 9/26/2014; A, 01/12/2015]

#### **1.18.333.231 APPLICATIONS FOR SPECIALIZED PLATES:**

**A. Program:** motor vehicle

**B. Maintenance system:** chronological by date of transaction

**C. Description:** records of applications for specialized vehicle plates. Portions of this file are input to the *MVD vehicles system*, 1.18.333.230 NMAC. 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.

**D. Retention:**

(1) **Approved:** one year after date of approval

(2) **Denied:** six months after date of denial

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.231 NMAC - Rp, 1.18.333.622 NMAC, 10/1/2007; A, 9/26/2014]

#### **1.18.333.232 CERTIFICATE OF ELIGIBILITY FOR PARKING PLACARD:**

**A. Program:** motor vehicle

**B. Maintenance system:** chronological by date of transaction

**C. Description:** records of individuals applying for handicap placard. Portions of this file are input to the *MVD vehicles system*, 1.18.333.230 NMAC. Records may include applicant's surname, address, date of birth, social security number, physician information, medical information, physician's medical statement and certification, etc.

**D. Retention:**

(1) **Regular placard:**

(a) **Approved:** eight years or until renewal of driver's license or identification card

(b) **Denied:** seven years after date of denial

(2) **Temporary placard:**

(a) **Approved:** one year after date of expiration of placard

(b) **Denied:** six months after date of denial

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.232 NMAC - Rp, 1.18.333.623 NMAC, 10/1/2007; A, 9/26/2014; A, 01/12/2015]

#### **1.18.333.233 CANCELED PLATES:**

**A. Program:** motor vehicle

**B. Maintenance system:** none

**C. Description:** canceled motor vehicle license plates. Portions of the file are input to the *MVD vehicles system*. These are motor vehicle license plates that have been canceled.

**D. Retention:** until automated file status reflects "canceled"

[1.18.333.233 NMAC - Rp, 1.18.333.631 NMAC, 10/1/2007]

#### **1.18.333.234 VEHICLE, MOBILE HOMES AND VESSEL TITLE TRANSACTION FILES:**

**A. Program:** motor vehicle

**B. Maintenance system:** chronological by calendar year and date of transaction, then numerical by title number

**C. Description:** records of titles and registrations that were issued on vehicles, mobile homes and vessels. Portions of this file are input to the *MVD vehicles system*, 1.18.333.230 NMAC. 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.

**D. Retention:**

(1) **Mobile homes:** 50 years after date of change of ownership

(2) **Vehicle or vessel title:** 25 years after date of change of ownership

(3) **Vehicle or vessel registration:** three years after date of registration

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.234 NMAC - Rp, 1.18.333.634 NMAC, 10/1/2007; A, 1/7/2008; A, 9/26/2014; A, 01/12/2015]

#### **1.18.333.235 SALVAGE VEHICLE TITLE FILES:**

**A. Program:** motor vehicle

**B. Maintenance system:** chronological by date of title issuance

**C. Description:** records of title identifying damaged vehicles considered a total loss. Portions of this file are input to the *MVD vehicles system*, 1.18.333.232 NMAC. Files may include owner's name, address, insurance notification letter, claimant number, policy number, vehicle description, vehicle identification number, etc.

**D. Retention:** 25 years after date of title issuance

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.235 NMAC - Rp, 1.18.333.635 NMAC, 10/1/2007; A, 9/26/2014]

#### **1.18.333.236 NONREPAIRABLE VEHICLE CERTIFICATE FILES:**

**A. Program:** motor vehicle

**B. Maintenance system:** chronological by date of certificate issuance

**C. Description:** records of certificate for vehicles not eligible for registration. Portions of this file are input to the *MVD vehicles system*, 1.18.333.232 NMAC. Files may include owner's name, address, insurance notification letter, claimant number, policy number, vehicle description, vehicle identification number, etc.

**D. Retention:** 25 years after date of certificate issuance

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.236 NMAC - Rp, 1.18.333.636 NMAC, 10/1/2007; A, 9/26/2014]

#### **1.18.333.237 POST-AUDIT FILES:**

**A. Program:** motor vehicle

**B. Maintenance system:** chronological by month, then by date

**C. Description:** 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.

**D. Retention:** until annual audit report released and cleared

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.237 NMAC - Rp, 1.18.333.640 NMAC, 10/1/2007; A, 9/26/2014]

#### **1.18.333.238 MOTOR VEHICLE INSURANCE FILES:**

**A. Program:** motor vehicle

**B. Maintenance system:** chronological by calendar year, then numerical by vehicle identification number (VIN)

**C. Description:** records of drivers' maintenance of vehicle insurance. Portions of this file are input to the *MVD vehicles system*, 1.18.333.232 NMAC. 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.

**D. Retention:** two years after close of calendar year in which created

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.238 NMAC - Rp, 1.18.333.670 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.239 MVD-SERVICE CONTRACTOR OPERATIONAL FILES:**

- A. Program:** motor vehicle
  - B. Maintenance system:** chronological by year, then alphanumeric by agent name and contractor number
  - C. Description:** records of provider service agreements for MVD outsourcing of services. Portions of this file are input to the *MVD vehicles system*, 1.18.333.232 NMAC. 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.
  - D. Retention:** six years after termination of agreement
  - E. Confidentiality:** Portions of this record may be confidential.
- [1.18.333.239 NMAC - Rp, 1.18.333.671 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.240 DEALER'S OPERATIONAL FILES:**

- A. Program:** motor vehicle
  - B. Maintenance system:** chronological by calendar year, then alphanumeric by dealer name and dealer number
  - C. Description:** records of automotive dealer applications for selling or buying vehicles. Portions of this file are input to the *MVD vehicles system*, 1.18.333.232 NMAC. 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.
  - D. Retention:** five years after date of issuance
  - E. Confidentiality:** Portions of this record may be confidential.
- [1.18.333.240 NMAC - Rp, 1.18.333.681 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.241 DISMANTLERS' OPERATIONAL FILES:**

- A. Program:** motor vehicle
  - B. Maintenance system:** chronological by date of update, then alphanumeric by dismantler name and dismantler number
  - C. Description:** records of dismantler applications for disassembly and sale of parts or sale of crushed vehicles. Portions of this file are input to the *MVD vehicles system*, 1.18.333.232 NMAC. 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.
  - D. Retention:** five years after date of issuance
  - E. Confidentiality:** Portions of this record may be confidential.
- [1.18.333.241 NMAC - Rp, 1.18.333.682 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.242 - 1.18.333.245 [RESERVED]**

**1.18.333.246 INTERNATIONAL REGISTRATION PLAN SYSTEM:**

- A. Program:** motor vehicle
- B. Maintenance system:** numerical by primary key
- C. Description:** 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.
- D. Retention:**
  - (1) **International registration plan (I.R.P.) data:** five years after close of tax year in which created
  - (2) **International registration audit data:** 10 years after close of calendar year in which audit is assessed
  - (3) **New Mexico intrastate motor carrier identification report data:** three years after date of application
  - (4) **Combined motor carrier identification report and hazardous materials application data:** three years after date of application

**E. Confidentiality:** Portions of this record may be confidential.

**F. Input:** Records used as input into the *international registration plan system* are filed in the corresponding *international registration plan (I.R.P.) files*, 1.18.333.247 NMAC; *international registration plan (I.R.P.) audit files*, 1.18.333.249 NMAC; *New Mexico intrastate motor carrier identification report application*, 1.18.333.250 NMAC and *combined motor carrier identification report and hazardous materials application*, 1.18.333.251 NMAC.

**G. Output:** Because the *international registration plan system* is a data-based system, ad hoc and regularly scheduled reports may be generated upon request or demand. When produced, these reports are forwarded to the requesting entity. Some of these reports include international registration monthly transmittals, registration invoices, registrations, payments, etc.

[1.18.333.246 NMAC - Rp, 1.18.333.600 NMAC, 10/1/2007; A, 9/26/2014; A, 01/12/2015]

**1.18.333.247 INTERNATIONAL REGISTRATION PLAN (I.R.P.) FILES:**

**A. Program:** motor vehicle

**B. Maintenance system:** chronological by tax year, then numerical by motor transportation identification number

**C. Description:** records of miles traveled by commercial heavy vehicles within the state and member jurisdictions for the purpose of taxation. Portions of this file are input to the *international registration plan system*, 1.18.333.246 NMAC. 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.

**D. Retention:** 10 years after close of tax year in which created

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.247 NMAC - Rp, 1.18.333.654 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.248 INTERNATIONAL REGISTRATION PLAN (I.R.P.) MONTHLY TRANSMITTALS:**

**A. Program:** motor vehicle

**B. Maintenance system:** chronological by date, then alphabetical by jurisdiction

**C. Description:** summary reports on interstate registration. Reports provide the detail on commercial vehicle carrier reported miles used to compute registration fees due to New Mexico and other jurisdictions. This report is an *international registration plan system* output. Records may include carriers account number, federal identification number, social security number, etc.

**D. Retention:** until annual audit report and peer review is released and cleared

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.248 NMAC - Rp, 1.18.333.660 NMAC, 10/1/2007; A, 9/26/2014; A, 01/12/2015]

**1.18.333.249 INTERNATIONAL REGISTRATION PLAN (I.R.P.) AUDIT FILES:**

**A. Program:** motor vehicle

**B. Maintenance system:** chronological by registration year, then numerical by New Mexico issued tax number

**C. Description:** 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. Portions of this file are input to the *international registration plan system*, 1.18.333.246 NMAC. 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.

**D. Retention:**

(1) **Closed audit:** five years after the expiration date of registration year in which the audit completed and closed

(2) **Unpaid audit:** 10 years after close of the registration year in which audit is assessed

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.249 NMAC - Rp, 1.18.333.662 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.250 NEW MEXICO INTRASTATE MOTOR CARRIER IDENTIFICATION REPORT APPLICATION:**

**A. Program:** motor vehicle

**B. Maintenance system:** chronological by date of application

**C. Description:** records of application for New Mexico motor carrier safety identification number. Portions of this file are input to the *international registration plan system*, 1.18.333.246 NMAC. Files may include name of motor carrier, address, social security number, federal identification number, etc.

**D. Retention:** three years after date of application

**E. Confidentiality:** Portions of this record may be confidential.  
[1.18.333.250 NMAC - Rp, 1.18.333.666 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.251 COMBINED MOTOR CARRIER IDENTIFICATION REPORT AND HAZARDOUS MATERIALS APPLICATION:**

**A. Program:** motor vehicle

**B. Maintenance system:** chronological by date of application

**C. Description:** records of application for interstate motor carrier safety identification number. Portions of this file are input to the *international registration plan system*, 1.18.333.246 NMAC. Files may include name of motor carrier or company name, address, social security number, federal identification number, etc.

**D. Retention:** three years after the date of application

**E. Confidentiality:** Portions of this record may be confidential.  
[1.18.333.251 NMAC - Rp, 1.18.333.667 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.252 - 1.18.333.254 [RESERVED]**

**1.18.333.255 INTERNATIONAL FUEL TAX AGREEMENT SYSTEM:**

**A. Program:** motor vehicle

**B. Maintenance system:** numerical by primary key

**C. Description:** 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.

**D. Retention:**

(1) **International fuel tax agreement files data:** 10 years after close of tax year in which received

(2) **International fuel tax agreement tax audit files data:** five years after close of calendar year in which audit is assessed

**E. Confidentiality:** Portions of this record may be confidential.

**F. Input:** Records used as input to the *international fuel tax agreement system* are filed in the corresponding *international fuel tax agreement (IFTA) files*, 1.18.333.256 NMAC and the *international fuel tax agreement (i.f.t.a.) audit files*, 1.18.333.258 NMAC; etc.

**G. Output:** Because the *international fuel tax agreement system* is a data-based system, ad hoc and regularly scheduled reports may be generated upon request or demand. When produced, these reports are forwarded to the requesting entity. Some of these reports include IFTA licenses and decals, international fuel tax agreement monthly transmittals, assessments, tax refund reports, etc.

[1.18.333.255 NMAC - Rp, 1.18.333.600 NMAC, 10/1/2007; A, 9/26/2014; A, 01/12/2015]

**1.18.333.256 INTERNATIONAL FUEL TAX AGREEMENT (IFTA) FILES:**

**A. Program:** motor vehicle

**B. Maintenance system:** chronological by tax year, then numerical by motor vehicle tax identification number

**C. Description:** 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. Portions of this file are input to the *international fuel tax agreement system*, 1.18.333.255 NMAC. Files may include *IFTA decal request, application for IFTA license renewal, IFTA quarterly tax return, IFTA tax computation worksheet, remittance documents, assessment notices, correspondence, memoranda, etc.*

**D. Retention:** 10 years after close of tax year in which received

**E. Confidentiality:** Portions of this record may be confidential.  
[1.18.333.256 NMAC - Rp, 1.18.333.655 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.257 INTERNATIONAL FUEL TAX AGREEMENT (I.F.T.A.) MONTHLY TRANSMITTALS:**

- A. **Program:** motor vehicles
  - B. **Maintenance system:** chronological by tax year, then alphabetical by jurisdiction
  - C. **Description:** 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.
  - D. **Retention:** five years after the close of the tax year
  - E. **Confidentiality:** Portions of this record may be confidential.
- [1.18.333.257 NMAC - Rp, 1.18.333.661 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.258 INTERNATIONAL FUEL TAX AGREEMENT (I.F.T.A.) AUDIT FILES:**

- A. **Program:** motor vehicle
  - B. **Maintenance system:** chronological by tax year, then numerical by New Mexico issued tax number
  - C. **Description:** 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. Portions of this file are input to the *international fuel tax agreement system*, 1.18.333.255 NMAC. 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.
  - D. **Retention:**
    - (1) **Closed audit:** five years after the close of the tax year in which audit is completed and closed
    - (2) **Unpaid audit:** 10 years after close of the tax year in which the audit was assessed
  - E. **Confidentiality:** Portions of this record may be confidential.
- [1.18.333.258 NMAC - Rp, 1.18.333.663 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.259 - 1.18.333.261 [RESERVED]**

**1.18.333.262 NEW MEXICO WEIGHT DISTANCE TAX RETURNS:**

- A. **Program:** motor vehicle
  - B. **Maintenance system:** chronological by tax year, then numerical by four-digit RPD batch number
  - C. **Description:** records of commercial vehicle weight and distance traveled within the state by commercial entities for the purpose of taxation. Portions of file are input to the *gentax database*, 1.18.333.100 NMAC. 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.
  - D. **Retention:** 10 years after close of tax year in which received
  - E. **Confidentiality:** Portions of this record may be confidential.
- [1.18.333.262 NMAC - Rp, 1.18.333.656 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.263 TAX IDENTIFICATION PERMIT APPLICATION FILES:**

- A. **Program:** motor vehicle
  - B. **Maintenance system:** chronological by tax year, then numerical by four-digit RPD batch number
  - C. **Description:** records of application for weight distance tax permit. Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. Records may include taxpayer's name, address, social security number, federal identification number, etc.
  - D. **Retention:** 10 years after date of application
  - E. **Confidentiality:** Portions of this record may be confidential.
- [1.18.333.263 NMAC - Rp, 1.18.333.664 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.264 WEIGHT DISTANCE TAX AUDIT FILE:**

- A. **Program:** motor vehicle
- B. **Maintenance system:** chronological by tax year, then numerical by New Mexico issued tax number

**C. Description:** records of audit conducted on New Mexico intrastate commercial carriers. Portions of this file are input to the *gentax database*, 1.18.333.100 NMAC. 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.

**D. Retention:**

(1) **Closed audit:** five years after the close of tax year in which audit is completed and closed

(2) **Unpaid audit:** 10 years after close of tax year in which audit is assessed

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.264 NMAC - Rp, 1.18.333.665 NMAC, 10/1/2007; A, 9/26/2014]

**1.18.333.265 NOTICE OF BANKRUPTCY FILES:**

**A. Program:** motor vehicle

**B. Maintenance system:** chronological by date received

**C. Description:** 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.

**D. Retention:** 10 years after close of calendar year in which notice was received

**E. Confidentiality:** Portions of this record may be confidential.

[1.18.333.265 NMAC - Rp, 1.18.333.668 NMAC, 10/1/2007; A, 9/26/2014]

**HISTORY OF 1.18.333 NMAC:**

**Pre-NMAC Filing History:** Material in the part was derived from that previously filed with the Commission of Public Records - State Records Center and Archives:

SRC Rule No. 94-07, Records Retention and Disposition Schedule for the Taxation and Revenue Department, filed 7/1/94;

SRC Rule No. 85-26, Records Retention and Disposition Schedule for Taxation and Revenue Department, Revenue Division, filed 1/6/86;

SRC Rule No. 83-29, Records Retention and Disposition Schedule for Taxation and Revenue Department, Administrative Services Division, filed 8/30/83;

SRC Rule No. 83-06, Records Retention and Disposition Schedule for Taxation and Revenue Department, Revenue Division, filed 4/29/83;

SRC Rule No. 82-24, Records Retention and Disposition Schedule for Taxation and Revenue Department, Property Tax Division, filed 11/16/82;

SRC Rule No. 82-22, Records Retention and Disposition Schedule for Transportation Department, filed 11/16/82;

SRC Rule No. 82-19, Records Retention and Disposition Schedule for Department of Taxation and Revenue, Oil and Gas Accounting Division, filed 8/31/82;

SRC Rule No. 79-18, Records Retention and Disposition Schedule for Taxation and Revenue Department, filed 5/2/79;

SRC Rule No. 72-9, Records Retention and Disposal Schedule for Property Appraisal Department, filed 4/26/72;

SRC Rule No. 72-6, Records Retention and Disposal Schedule for Oil and Gas Accounting Commission, filed 4/26/72;

SRC Rule No. 71-19, Records Retention and Disposal Schedule for Bureau of Revenue, filed 11/29/71; and

SRC Rule No. 67-8, Bureau of Revenue Records Retention and Disposition Schedule (Finance Division, Property Control and Supply Division), filed 7/20/67.

**History of Repealed Material:**

1.18.333 NMAC ERRDS, Department of Taxation and Revenue, filed 6/8/2000, repealed 1/5/2004.

1.18.333 NMAC ERRDS, Department of Taxation and Revenue, filed 12/5/2003, repealed 10/01/2007.