

Form NM - HFLC **Week Ending Date(s):** _____

**New Mexico Gross Receipts Tax Rate Determination
for Handling Fee Location Code (HFLC) Only**

Project Name:
ProdCo/Project #(s):
Production Company Name:
Production Contact Name:
Production Contact Phone Number:
Production Contact Email Address:

In the search box found at [New Mexico Gross Receipts Location Code and Tax Rate Map](#), enter the address where the “first use” of the weekly payroll file from Cast & Crew takes place. Make note of the five-digit “Location Code” displayed after entering the address.

First use occurs at the location where production first utilizes each week’s payroll information (the payroll file produced by Cast & Crew). Each week stands on its own. For example, if this week's payroll is "first used" in New Mexico it does not mean each subsequent week's payroll will be.

Please note, some cities have multiple “Location Codes,” so it is critical to use the physical address to ascertain the correct “Location Code”. If, for whatever reason, the “first use” address changes, notify Cast & Crew immediately by resubmitting **Form NM-HFLC**, as the GRT rate may change.

1) Will “first use” of this week’s payroll information occur in New Mexico? If no, check “No” and go to #6.

Yes **No**

2) Is the New Mexico Location Code for this week’s payroll the same as last week’s payroll?

Yes (If ‘Yes,’ go to #6.) **No**

3) Enter the complete New Mexico address of the location where “first use” of the payroll information occurred.

Address:

City, State, Zip Code:



4) Enter the New Mexico Location Code (as determined by the [NM Gross Receipts Location Code and Tax Rate Map](#)) associated with the address in #3 above.

Location Code: _____ (Example: 01-001)

5) Enter the NM Gross Receipts Tax Rate associated with the NM Location Code in #4 above.

GRT Rate:

6) Sign and submit this completed form to your payroll coordinator.

Customer Signature

Important Note: If you elect to not complete this form, you will be billed the New Mexico Gross Receipts Tax at the prevailing maximum gross receipts tax rate. This may greatly impact your production budget as well as your production tax credit.