

State of New Mexico
Taxation and Revenue Department
Motor Vehicle Division - Commercial Vehicle Bureau
NEW MEXICO WEIGHT DISTANCE TAX RETURN

Who Must File this Form: Registrants, owners and operators of all motor vehicles having a declared gross weight or gross vehicle weight in excess of 26,000 pounds and who are using highways in this state are subject to the weight distance tax for the use of the highways of New Mexico and must file and pay the tax due on Form MTIFE, *New Mexico Weight Distance Tax Return*.

Instructions: Enter the month and year of the last month of the reporting period. A report period begins on the first day of a calendar quarter and ends on the last day of a calendar quarter. Enter the weight distance tax number and the name and address of the registrant, owner or operator. Check the amended report box if you are amending a previously filed return.

Lines 1 through 4. Complete the worksheet in the instructions or a worksheet in the same format on a separate page, to calculate lines 1 through 4, and your New Mexico weight distance tax due.

Line 5. Penalty. Add penalty if you fail to file timely or to pay the amount on line 4 when due. Calculate the penalty by multiplying the unpaid amount on line 4 by 2%, then by the number of months or partial months for which the return or payment is late, not to exceed 10% of the tax due. Penalty for failure to file may not be less than \$5.00.

Line 6. Interest. Add interest if the amount on line 4 was not paid by the due date. Calculate interest at a rate of .041% of the unpaid amount for each day the payment is late. The formula for calculating daily interest is: Tax due x .00041 x number of days late. (The annual interest is 15% per year).

Line 7. Enter the sum of lines 4, 5 and 6.

Line 8. Enter the amount paid. Sign and date the return.

File and pay weight distance tax on or before the last day of the month following the close of the report period. Submit only the bottom portion of this form and your payment to: New Mexico Taxation and Revenue Department, P.O. Box 5188, Santa Fe, NM 87504-5188. Retain the worksheet and supporting documentation in your records. Make the check or money order payable to New Mexico Taxation and Revenue Department. For assistance contact (505) 827-0392.

PLEASE CUT AND SUBMIT THE BOTTOM PORTION WITH YOUR PAYMENT

NEW MEXICO WEIGHT DISTANCE TAX RETURN

REPORT PERIOD: _____

Quarter ending (mm-ccyy)

Weight distance tax number:

NAME:

STREET/BOX:

CITY, STATE, ZIP:

- 1. NM weight distance miles**
- 2. NM port of entry miles paid**
- 3. Net weight distance miles**
- 4. Weight distance tax due**
- 5. Penalty**
- 6. Interest**
- 7. Total due**
- 8. Amount paid**

1.
2.
3.
4.
5.
6.
7.
8.

Check if amended ☐

Under penalty of perjury, I declare that I have examined this application and to the best of my knowledge and belief it is true, correct and complete.

Signature of taxpayer or authorized agent _____ Date _____ Phone _____

Mail To: New Mexico Motor Vehicle Division, P.O. Box 5188, Santa Fe, NM 87504-5188

A. Weight Class: For each registered vehicle, enter the declared weight class of the vehicle. The declared gross weight of the vehicle is the highest gross vehicle weight or combined gross vehicle weight declared for registration purposes. **Note:** It is unlawful for any motor vehicle to be operated on New Mexico highways at a gross vehicle weight higher than the declared gross weight.

B. Total NM miles: Enter the total miles traveled in New Mexico during the report period.

C. NM Port miles paid: Enter the total New Mexico miles paid at a Port of Entry. Retain the Port of Entry receipts in your records.

D. Net New Mexico miles: Subtract the amount in column C from the amount in column B.

E. Mill rate: Using the table below, enter the weight distance mill rate applicable for the declared gross weight of the motor vehicle. Use the "Full haul" rate unless you qualify to use the lower "One-way haul" rate. To qualify for the "One-way haul" rate the motor vehicle must (1) customarily be used for one-way hauls; (2) have traveled 45% or more miles for the registration year empty of all load; and (3) classified as a one-way hauler by the registrant, owner or operator who has made a sworn application to the department to be classified as a one-way hauler for the registration year.

F. Tax due: Multiply column D by column E. Enter the total of columns B, C, D and F on lines 1 through 4 of the return.

[illegible]

Enter total on line 4

Weight Distance Mill Rates (Effective July 01, 2004)

Weight class	Full haul rate	One-way haul rate	Weight class	Full haul rate	One-way haul rate
26,001 - 28,000	0.01101	0.00734	52,001 - 54,000	0.02596	0.01731
28,001 - 30,000	0.01188	0.00792	54,001 - 56,000	0.02729	0.01819
30,001 - 32,000	0.01277	0.00851	56,001 - 58,000	0.02862	0.01908
32,001 - 34,000	0.01364	0.00909	58,001 - 60,000	0.02993	0.01995
34,001 - 36,000	0.01452	0.00968	60,001 - 62,000	0.03124	0.02083
36,001 - 38,000	0.01539	0.01026	62,001 - 64,000	0.03258	0.02172
38,001 - 40,000	0.01673	0.01115	64,001 - 66,000	0.03390	0.02260
40,001 - 42,000	0.01805	0.01203	66,001 - 68,000	0.03521	0.02347
42,001 - 44,000	0.01936	0.01291	68,001 - 70,000	0.03652	0.02435
44,001 - 46,000	0.02069	0.01379	70,001 - 72,000	0.03786	0.02524
46,001 - 48,000	0.02201	0.01453	72,001 - 74,000	0.03926	0.02617
48,001 - 50,000	0.02333	0.01555	74,001 - 76,000	0.04071	0.02714
50,001 - 52,000	0.02465	0.01643	76,001 - 78,000	0.04221	0.02814
			78,001 - 80,000	0.04378	0.02919