

# DECLARATION OF RESIDENCY

The purpose of this form is to assist film production companies in determining New Mexico residency. Submit application to TRD-FilmCredit@state.nm.us. For assistance or to speak with the Department, call 505-795-1735.

**Resident:** To be a resident of New Mexico for tax purposes, 1) you must be domiciled in New Mexico, which means New Mexico is your permanent home; 2) you must file or intend to file a New Mexico tax return as a **Resident** or **First-Year Resident**; and 3) you must be domiciled in New Mexico on the last day of the taxable year, December 31. Please refer to definition of New Mexico resident below.

Name (please print first, middle, last name):	
Resident's Social Security Number (SSN); (if a minor, see below):	
Permanent Residence - physical address (P.O. boxes not accepted):	
City, State and ZIP Code:	Telephone Number:
Film Project:	Position:

**Required to Prove Residency:** You must provide one of the following:

1. Valid New Mexico Driver's License
2. Valid New Mexico State Identification

**If an individual is a minor,** parent(s)/guardian(s) information must be on the supporting documents for the Declaration of Residency (DOR). Parent(s)/guardians(s) must have the same name and physical address as it appears on the DOR and/or on current NM driver's license.

**For purposes of the film-related tax credits under the Film Production Tax Credit Act:**

**"New Mexico resident"** means an individual who is domiciled in this state during any part of the taxable year or an individual who is physically present in this state for one hundred eighty-five days or more during the taxable year; but any individual, other than someone who was physically present in the state for one hundred eighty-five days or more during the taxable year and who, on or before the last day of the taxable year, changed the individual's place of abode to a place without this state with the bona fide intention of continuing actually to abide permanently without this state is not a resident for the purposes of the Film Production Tax Credit Act for periods after that change of abode;

**"performing artist"** means an actor, on-camera stuntperson, puppeteer, pilot who is a stuntperson or actor, specialty foreground performer or narrator; and who speaks a line of dialogue, is identified with the product or reacts to narration as assigned. "Performing artist" does not include a background artist;

**"below-the-line crew"** means a person in a position that is off-camera and who provides technical services during the physical production of a film. "Below-the-line crew" does not include a person who is a writer, director, producer or background artist or performing artist for the film;

**"background artist"** means a person who is not a performing artist but is a person of atmospheric business whose work includes atmospheric noise, normal actions, gestures and facial expressions of that person's assignment; or a person of atmospheric business whose work includes special abilities that are not stunts; or a substitute for another actor, whether photographed as a double or acting as a stand-in;

**Note:** If it is discovered that the applicant filed a New Mexico Non-Resident or Part-Year Resident tax return or if the Taxation & Revenue Department has other evidence indicating the applicant is not a resident (even though the applicant completed this form and provided evidence), the applicant will be considered to have falsely claimed to be a New Mexico resident.

The wages of such person shall not be considered an eligible expense for two years from the date in which the person is determined by the Taxation and Revenue Department as having made a false claim, regardless of whether the person becomes a New Mexico resident within that time frame.

Any person who willfully attempts to evade or defeat any tax or the payment thereof is, in addition to other penalties provided by law, guilty of a felony and, upon conviction thereof, shall be fined not less than one thousand dollars (\$1,000) nor more than ten thousand dollars (\$10,000), or imprisoned not less than one year nor more than five years, or both such fine and imprisonment, together with the costs of prosecution (Section Section 7-1-72 NMSA 1978.

I declare that I have completed this document to the best of my knowledge and verify that it is true, correct and complete.

\_\_\_\_\_  
New Mexico Resident's Signature

\_\_\_\_\_  
New Mexico Resident's Printed Name

\_\_\_\_\_  
Date