Tax Administration Division
P.O. Box 194 LAGUNA, NEW MEXICO 87026 (505) 552-6654

Instructions for Filing a Pueblo of Laguna Gross Receipts Tax Return

These instructions are provided to assist with the filing of Class 1 Gross Receipt with the Pueblo of Laguna Tax Administration Division (POLTAD) in accordance with P.O.L.C. Title VI, Chapter 3 Section 6-3-9. If you should have any questions concerning these instructions or the Return itself please contact the POL Tax Administration Division at (505) 552-6654.

Box 1……"Reporting Month"

Line 1 & 2: Enter the period, **Month** and **Year**, in which *you* received taxable [1]*Class 1 Gross Receipts*.

Example: A vendor has engaged in a business transaction within one of the four (4) [2]*Tax Districts* located within the Pueblo of Laguna Reservation, during the month of May, resulting in Class 1 Gross Receipts. Accordingly, the vendor must record on their June tax return (of the same year), **May**, along with the corresponding **Year** within which those receipts were received.

Box 2……"Taxpayer Information"

Line 3: Enter Taxpayer (Vendor) Name and or DBA
Line 4: Enter your TAD Business Registration Number
Note: ***All non-Tribal Member persons engaged, or that will be engaged, in business transactions within the Pueblo of Laguna Reservation must apply for and receive a TAD Business Registration No. with the POLTAD. For information on how to obtain a TAD Business Registration No. contact the POLTAD by phone at (505) 552-6654 or by email at emartinez@lagunapueblo-nsn.gov***
Line 5: Enter taxpayer primary business location address
Line 6: Enter taxpayer primary business telephone number
Line 7: Enter your New Mexico Taxation & Revenue (NMTRD) Combined Reporting System (CRS) ID Number

Box 3……"Permit to Enter Laguna Lands"

Line 8: Enter your Permit to Enter Number
Note: ***All non-Tribal Member persons conducting any type of business transaction(s) within the Pueblo of Laguna must apply for and obtain a "Permit to Enter Laguna Lands" with the Tribal Secretary's Office. For information concerning a "Permit to Enter Laguna Lands" contact the Tribal Secretary's Office at (505) 552 – 6941.***
Line 9 & 10: Enter the dates of **Entry** and **Exit** that indicate the duration you will have access to Laguna Lands

Box 4……"Gross Receipts Tax Calculation"

Section (A) – Section (D)

Line 11, Line 16, Line 21, Line 26:
Enter the total dollar amount of gross receipts received from the sale of services or tangible goods within the Tax District, for the period entered in Box 1.

Line 12, Line 17, Line 22, Line 27:
Enter the total dollar amount of exemptions that can be claimed (If applicable) for receipts received within the respective Tax District(s), for the period entered in Box 1. (See Chapter 3, Section 6-3-6)

Note: If you are using the fillable PDF version of the POLGRT Tax Return you must enter a negative number on this line.

[1]**Class 1 Gross Receipts** – Receipts of a person other than a Pueblo of Laguna Entity that are (a) reportable to a location on Pueblo of Laguna Land, (b) are derived from the sale of goods or services to a Pueblo of Laguna Entity, and (c) are documented by the taxpayer to be exempt from the State Tax as provided by NMAC 3.2.4.7 and NMAC 3.2.4.9.
[2]**Tax Districts –** Within the Pueblo of Laguna lie the Tax Districts (Counties) of Bernalillo, Cibola, Valencia, and Sandoval, each with their respective tax rates as published by the NMTRD.

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Box 4……Continued

Line 13, Line 18, Line 23, Line 28:

Enter the amount of Taxable Sales of Goods or Services by **subtracting**:

- Line 12 from Line 11 **(Section (A))**
- Line 17 from Line 16 **(Section (B))**
- Line 22 from Line 21 **(Section (C))**
- Line 27 from Line 26 **(Section (D))**

Note: If the result from subtracting Line(s) 12(17, 22, 27) from Line 11(16, 21, 26) respectively, is a negative amount, enter "0".

Line 14, Line 19, Line 24, Line 29:

Applicable tax rate for the respective Tax District(s) See http://www.tax.newmexico.gov/Forms-and-Publications/Forms/Gross-Receipts/Pages/Home.aspx#Rates.aspx for the latest tax rates in each district (Note: Use the tax rate listed under "Laguna Pueblo (1)" in each of the respective Tax Districts)

Line 15, Line 20, Line 25, Line 30:

Enter the amount of Gross Receipts Tax Due to the Pueblo of Laguna for the receipts received within the respective Tax District(s), for the period entered in Box 1, by **multiplying**:

- Line 13 by Line 14 **(Section (A))**
- Line 18 by Line 19 **(Section (B))**
- Line 23 by Line 24 **(Section (C))**
- Line 28 by Line 29 **(Section (D))**

Note: If the result from multiplying Line(s) 13 (18, 23, 28) by Line 14 (19, 24, 29) respectively, is "0" your tax liability is $0.00.

Accordingly, if a vendor has engaged in a business transaction(s) that has resulted in Class 1 Gross Receipts within multiple Tax Districts the vendor must record those receipts respective to the Tax District within which those receipts were generated.

Box 5……"Total Taxes Due"

Line 31: Enter the amount of the Total Taxes Due to the Pueblo by adding Line 15, Line 20, Line 25, and Line 30.

Box 6…… "Declaration of Correctness"

Line 32: Type or Print Name of person that has completed and verified the return
Line 33: Type or Print the Title of the person that completed and verified the return
Line 34: Signature of the person that is identified in Line 32
Line 35: Enter the date the Return is signed

Once the Return is completed, verified, and signed please mail, **with payment**, to:

Pueblo of Laguna
Tax Administration Division
P.O. Box 194
Laguna, NM 87026

Make checks or money orders payable to:

Pueblo of Laguna Treasurer's Office
For: POL GRT – Month of "(Enter Reporting Month)"

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