

SERIES 1992 - NONTAXABLE TRANSACTION CERTIFICATE - SERIES 1992

SELLER'S/LESSOR'S COPY

New Mexico Taxation and Revenue Department
PO Box 5557, Santa Fe, New Mexico 87502-5557

Certificate Type: **5**

Certificate Number:

Date Issued:

EXECUTED BY:

EXECUTED TO: *(Enter same information into BUYER'S COPY below)*

Buyer's New Mexico CRS ID#:	01-009477-00-6
Company Name:	ISRS SYSTEMS
Address	2730 W TYVOLA RD CHARLOTTE NC USA 28217-4527
Contract Number:	Contract Expiration Date:

Seller's New Mexico CRS ID#:	
Company Name:	
Address	
City:	State: Country: Zip:
Date Certificate Executed: (cannot be prior to date issued)	

A seller may not accept this nontaxable transaction certificate to support a deduction from gross receipts unless the seller has a good-faith belief that the buyer will resell, lease or use the property or service sold or leased in the manner represented by the nontaxable transaction certificate.

TYPE 5 CERTIFICATES MAY BE EXECUTED:

- 1) For the purchase of services for resale if the subsequent sale by the buyer is in the ordinary course of business AND the subsequent sale of the service is subjected to gross receipts tax or governmental tax. (Section 7-9-48 NMSA 1978);
- 2) For the purchase of services for export, when sold to an out-of-state buyer and delivery and initial use of the product of the service occurs outside New Mexico. (Section 7-9-57 NMSA 1978), formerly Type 8;
- 3) By manufacturers for the purchase of services performed directly upon tangible personal property they are in the business of manufacturing or upon ingredient or component parts thereof. (Section 7-9-75 NMSA 1978), formerly Type 13.

CAUTION:

- A person who misuses this certificate may be subject to suspension of the right to use nontaxable transaction certificates (Section 7-9-44 NMSA 1978).
- A person who executes a nontaxable transaction certificate to acquire property or a service, but then converts that property or service to use in a manner other than that provided by the NTTC, is liable for compensating tax (Section 7-9-7 NMSA 1978).

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BUYER'S COPY

The information below MUST be entered into the New Mexico Taxation and Revenue Department's NTTC.NET web-site at: www.state.nm.us/tax or you can send a copy of this form to the Department at the address below.

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