

PAMDWCA Board Meeting Minutes //

Note: All votes were unanimous except where specified

Attendees:

Board members T. Gedgaudas (treasurer) by phone, K. Wamsley (at large), G. Preusch (vice president), M. Johnson (president, presiding); Bookkeeper A. Matthews; Meter Reader L. Davila; Association members C. Levi, B. Knoles, M. Mabry, D. Nelson, J. Neel, S. Zager

Meeting was called to order at 6:04p; agenda was approved, as were minutes from the January meeting.

Public input:

Levi and Nelson discussed fire season preparedness and encouraged attendance at the 3/20 meeting.

Reports:

--There were no questions about written reports.

--Vice president submitted verbal report that he was working on several meters and would purchase parts costing approximately \$1000.

Unfinished business:

--An Open Meetings Act resolution was adopted.

--Questionnaire responses were presented:

99 account responses

87 have cellphones _and_ use SMS

88 provided email addresses

85 are willing to receive monthly statements by email

85 (not the same 85 as above!) are willing to pay online

92 want to be notified of service interruptions by SMS/email

Contact info was provided for 44 (renters, spouses, children) for service interruption notices

Eleven responses were incomplete or had internal contradictions.

There were no responses for these 49 accounts (, 3, 8, 11-13, 15, 17, 18, 20, 21, 28, 29, 35, 47, 51, 54, 57, 58, 61, 66, 71, 73, 77, 81, 82, 84, 86, 88, 92-94, 96, 99-103, 107, 110, 123, 125, 126, 134, 135, 137, 140, 144, 145.

There are 148 accounts of which 2, 12,13, 57, 73,92,107,123 are marked inactive.

--Adoption of revised Operations Policy and applications was tabled pending submission of written editing proposals.

--Vice president agreed to email board members with a schedule for the inventory and organization of equipment.

--Personnel committee had met but had nothing to report.

New Business:

--Resolution to certify assets postponed pending clarification of NM Stat § 12-6-10 requirement to certify anything other than chattel and equipment costing \$5000+.

--Resolution to submit budget postponed to ascertain if such resolution is NM Stat § 6-6-2 requirement.

--DWSRLF pre-application was discussed and supporting documents will be gathered by bookkeeper and president.

--Scott Zager was appointed board secretary until the annual meeting.

The meeting was adjourned at 7:02p, after setting next meeting for 4/16/2025.

Attachments: president's, treasurer's, at-large member's and bookkeeper's reports.

**March 11, 2025 president's report for the
March 19, 2025 board meeting**

1. Corrections/amendments to draft minutes for 1/18/25: none
2. Time & expense
lost phone and time accounts
3. discuss questionnaire response.
4. move to adopt amended Operations policy and applications;
see pages 2-7 below.
5. See attached a draft agenda, page 8 below; please review
before I post it tomorrow.

**PINOS ALTOS MUTUAL DOMESTIC WATER CONSUMERS
ASSOCIATION OPERATIONS POLICY
(03/19/2025)**

BOARD OF DIRECTORS- AUTHORITY

Article III of the Association's amended bylaws establishes the Board of Directors authority to establish rules necessary for the construction, maintenance and management of the Association's water system.

INTERRUPTION TO SERVICE

The Association shall not be liable for any damage to any Member for supply failure or other interruption of service.

The Association reserves the right to interrupt water service without notice in case of emergencies. Whenever an interruption to service occurs, affected customers will be notified as circumstances permit via email or SMS.

The Association reserves the right, at any time, to restrict or prevent the use of any water furnished by the Association in circumstances deemed to require such restriction or prevention of use.

MEMBERSHIP APPLICATION

Landowners in the Pinos Altos area desiring water service furnished by the Association may make application for membership to the Association by completing the appropriate Application. Applications for new service or transfer of service are available at the Association website, <https://pamdwca.org>. Only fully completed applications will be considered for approval by the Board, generally at its next meeting after submission.

SECURITY DEPOSIT

New members with no history of payments with the Association must make a Security Deposit which will be refunded after 12 consecutive months of paying their of monthly bill on time, or after termination of service having paid of all indebtedness to the Association.

FEES

The current fee schedule is at the end of this document.

EQUIPMENT AND MAINTENANCE

The Association installs, maintains and owns all service connections and water lines up and including the meter, meter box and yoke. For new service connections the Association also installs the member's shutoff valve on the member's side of the meter. After installation, the member is responsible for all leaks and repairs on the member side of the meter. In the case of transferred membership, the new Member must install a shut-off valve within within two feet of the meter in less than 60 days after the transfer or the meter will be locked incurring a Lock Out Fee.

Any unauthorized person who alters, operates, disturbs or tampers with Association property shall bear all costs of repair.

Members are responsible for providing safe (eg, from pets) and unobstructed access their meter. The member will be billed for the cost of clearing brush from around the meter.

USE OF WATER

All water sold by the Association shall be metered.

No one may resell any water service obtained from the Association to others except by special arrangement with the Association, nor divert water to any premises other than the one for which the water connection is authorized, nor interfere with the proper registration of flow through meters. Any such unauthorized sale, diversion or interference may result in loss of membership in the Association and prosecution under criminal and civil law..

Member are required to maintain their plumbing system in good repair.

WATER SERVICE AND BILLING

Water service is billed in arrears for each month. Meters are read at month's end; the water bill is issued shortly afterward. Due date for payment is the last day of month as indicated on the bill. Each member is liable for the payment of all rates and charges to the member's account.

The basic cost of monthly water service is the sum of the Administration Fee plus the Cost of Water used.

It is the member's responsibility to call the bookkeeper if the monthly bill has not been received by the 15th of the month.

If a Member is paying for more than one account, underpayments or overpayments will be applied among the accounts at the bookkeeper's discretion.

Payments must be made by valid check, money order or online. Cash, post-dated or incomplete checks will incur a Late Fee at the bookkeeper's discretion. NSF checks incur an NSF Fee. The NSF Fee shall not be construed nor constitute a defense to complaint filed pursuant to the Worthless Check Act, Section 40-49-1 et seq., NMSA, 1978.

Accounts for which payment received after the due date will be charged a Late Fee. If full payment for a month is not received before the due date of the following month, a Lock Out notice will be sent by Certified Mail (incurring a Certified Mail Fee), and 15 days following this the water will be locked out. In order to re-establish water service, member must pay all current and past due charges, Late Fees and the Lock Out Fee.

Ninety days after a meter is locked out, the Association may remove the meter at its discretion. Thereafter, if the meter is reinstalled, the Association will charge a Reinstall Fee.

A members wishing to discontinue the use of water service must give written notice to the Association. Until such written notice has been received, the member remains liable for the payment of all charges.

PAMDWCA FEES AND CHARGES – Effective July 2024

Monthly Administration Fee	\$25
Monthly water cost per 1,000 gallons:	
First 3,000 gallons	\$7.50
Next 7,000 gallons	\$9.50
Over 10,000 gallons	\$11.55
Right to New Connection Fee	\$4000
<i>Estimated</i> New Installation Cost	\$3500
New Member Application Fee	\$25
Transfer Fee	\$75
Security Deposit	\$50
Late Fee	10% of past due amount, minimum \$5.00
Certified Letter Fee	\$15
NSF Fee	\$20
Lock Out Fee	\$100
Reinstall Fee	\$500

PINOS ALTOS MUTUAL DOMESTIC WATER CONSUMERS' ASSOCIATION

**P.O. Box 1798
Silver City, NM 8062-1798
(575)654-6461
bookkeeper@pamdwca.org**

Application to Transfer Membership (revised 03/19/2025)

Applicant Property Owner Name _____

Contact Number: _____ Email Address _____

Cellphone numbers: _____ SMS/texts: Y or N

Mailing Address _____

Service Address _____

Transferring Property Owner Name: _____

Number of Residences _____ Is this application for domestic use only? _____

Description of non-domestic activities _____

Description of commercial activities _____

Description of septic waste system _____

Septic system NMED inspection/approval date: _____

Is there a shut off valve within two feet of the meter? Y or N

Expected effective date of transfer: _____

The applicant has read and understood the Association's Operations Policy, Bylaws and Articles of Incorporation, which were obtained either at <http://pamdwca.org>, or from the Association's business office; if granted membership in the Association, the Applicant agrees to accept and abide by these documents. I understand that I am required to have a shut off valve installed within two feet of the metera, at my expense, within 60 days of the effective date of transfer.

As Applicant Property Owner, I understand that it is my responsibility to submit this document fully completed with all signatures notarized before water service will be provided. I also understand that I am responsible for payment of any unpaid amounts the transferring property owner owes the Association, which amounts I must pay in full with my first monthly water bill.

Applicant Property Owner Date _____

Applicant Property Owner Date _____

PINOS ALTOS MUTUAL DOMESTIC WATER CONSUMERS' ASSOCIATION

**P.O. Box 1798
Silver City, NM 88062-1798
(575)654-6461
bookkeeper@pamdwca.org**

Application for New Membership (revised 03/19/2025)

Property Owner Name _____

Contact Number: _____ Email Address _____

Cellphone numbers: _____ SMS/texts: Y or N

Mailing Address _____

Proposed Service Address _____

Current Water Source _____

Number of Residences _____ Is this application for domestic use only? _____

Description of non-domestic activities _____

Description of commercial activities _____

Description of septic waste system _____

Septic system NMED inspection/approval date: _____

The applicant has read and understood the Association's Operations Policy, Bylaws and Articles of Incorporation, which were obtained either at <http://pamdwca.org>, or from the Association's business office; if granted membership in the Association, the Applicant agrees to accept and abide by these documents. Applications for new commercial service may require a vote of the entire Association membership.

Applicant Property Owner Date _____

Applicant Property Owner Date _____

Required Attachments:
1. Proof of ownership
2. All fees as per Operations Policy
[for office use only: Account number, Security Deposit, Fee]

Treasurer's Report for Jan & Feb of 2025

After the first two months of the new year, PAMDWCA has a net loss of (\$8,270). Repairs & maintenance on water lines for \$6,051, annual general liability insurance expense of \$2,576, and annual Quickbooks & payroll software expense of \$1,114 were the leading factors for the loss. While water revenues were \$1,300 higher YTD compared to last year, uncollected water bills were at \$6,416 --- up \$5,455 from 12/31/24. We also booked an adjustment to correct member security deposits which had a negative impact on the bottom line of \$875. Water losses averaged 22.8% per month, costing us \$728 per month.

I am pleased to announce that Beasley, Mitchell & Co. have completed the Agreed Upon Procedures (AUPs) for 2010, 2011, & 2012 and have started on 2013 through 2015 financials. Attached are their reports for 2010-2012. The most material finding so far has been that the reconciliations of our checking & savings accounts did not consistently tie to the respective balances in our general ledger. Other findings (which were expected) were that the Association was not filing budgets or quarterly financial reports with the Dept. of Finance & Administration as required by state law, or certifying our fixed asset inventory was correct each year. Also we were cited for filing AUPs late since we just completing the process for ones due from 2010 forward. PAMDWCA received capital outlay grant funds in 2010 & 2011. While most documentation (invoices, fund disbursement requests, etc.) were available for the auditors, the actual grant award agreement letter from the NMED could not be located & was another finding.

Overall, the process has gone fairly smoothly & should speed up somewhat on the auditors' end. It has been quite time-consuming for April & myself, especially April as the majority of document chasing/invoice finding has been performed by her. Kudos to you, April. Thank you for your diligence in this process. Three years down, twelve to go!!!

I have prepared two resolutions for the board to pass so that we begin complying with state requirements, one for formal budget & quarterly report submission and one for certifying our limited fixed assets. Those are both attached to the email containing this report along with my time sheet.

Resolution to Certify the Inventory Schedule of Capital Assets

Whereas PAMDWCA is a local public body under the New Mexico Sanitary Projects Act, and

Whereas all local public bodies are required to perform a yearly inventory of capital assets as required by Section 12-6-10 NMSA 1978, and

Whereas all local public bodies must certify its schedule of capital assets as accurate by resolution, therefore

It is hereby resolved that the Pinos Altos Mutual Domestic Water Consumer's Association certifies the attached schedule of capital assets as of December 31, 2024, is accurate and complete as stated.

Resolved at the March 19, 2025, regular meeting of the Board of Directors of the PAMDWCA by

Mark Johnson, President
Gabriel Sanchez Preusch, Vice-President
Thomas Gedgaudas, Treasurer
Kris Wamsley, Member-at-Large

**Schedule of Fixed Assets
Dec 31, 2024**

	Basis	thru Dec 2024 Accum Depr	Book Value
1987 Original System	105,000.00	(105,000.00)	0.00
1997 Line Ext	21,916.60	(21,916.60)	0.00
2007 Line Ext	3,906.78	(3,330.38)	576.40
2008 PRV	10,616.41	(10,616.41)	0.00
2010 Meter Project	70,766.10	(50,430.36)	20,335.74
2011 Valve Project	77,499.54	(53,281.29)	24,218.25
	<hr/> 289,705.43	<hr/> (244,575.04)	<hr/> 45,130.39

In Sept 2010, 1987 Original System basis changed from \$150,000 to \$105,000. So did Accum Deprec of the System. Original meters were junked & asset written down by \$45,000 upon completion of 2010 Meter Project.

In April 2011, at the time the Valve Project was completed, the 2008 Pressure Relief Valve was scrapped. It is unclear why the basis wasn't written down to \$0 & asset removed instead of crediting accumulated depreciation. The old PRV was scrapped & a new one installed by Maxtek & capitalized as part of the 2011 Valve Project.

Resolution to Submit the Approve 2025 Budget & Quarterly Reports to the New Mexico Dept. of Finance and Administration (DFA)

Whereas PAMDWCA is a local public body and therefore subject to NMAC 6-6-2. LOCAL GOVERNMENT DIVISION--POWERS AND DUTIES.--The local government division of the department of finance and administration has the power and duty in relation to local public bodies to: require periodic financial reports, at least quarterly, of local public bodies . . . In addition, local public bodies are required to submit a proposed budget for the year, and

Whereas the Board of the PAMDWCA at its December 18, 2024, regular meeting did discuss and approve the attached budget for 2025, therefore

It is hereby resolved that the Pinos Altos Mutual Domestic Water Consumer's Association verifies that it has previously approved a 2025 budget and that it will now be submitted to the DFA. It is also resolved to file subsequent quarterly financial reports with the DFA.

So resolved at the March 19, 2025, regular meeting of the Board of Directors of the PAMDWCA by

Mark Johnson, President
Gabriel Sanchez Preusch, Vice-President
Thomas Gedgaudas, Treasurer
Kris Wamsley, Member-at-Large

**Pinos Altos Mutual Domestic Water Consumers Association
Final 2025 Budget**

	2025	% Income
Income		
Admin Fees	48,300	40.0%
Installation Fees	-	
Interest & Dividends	1,625	1.3%
Membership Fees	-	
Billed Water	70,777	58.6%
Total Income	<u>120,702</u>	<u>100.0%</u>
Expenses		
Gross Wages	23,936	19.8%
Contract Labor	2,000	1.7%
Dues & Filing Fees	200	0.2%
Installation Fee Expense	1,250	1.0%
Insurance	3,208	2.7%
Legal & Professional Fees	2,000	1.7%
License	-	0.0%
Office	1,686	1.4%
Maintenance	10,000	8.3%
Mileage	2,000	1.7%
Postage	2,000	1.7%
Storage Rental	400	0.3%
Payroll Taxes	1,910	1.6%
Training	-	0.0%
Water Sampling	-	0.0%
Office Equipment	1,000	0.8%
Depreciation	7,611	6.3%
Water Purchased	65,761	54.5%
Miscellaneous	25	0.0%
Service Charges	-	0.0%
Gross Receipts Tax	5,656	4.7%
Total Expenses	<u>130,643</u>	<u>108.2%</u>
Change in Balance Sheet	<u>(9,941)</u>	<u>-8.2%</u>
Change in Cash (eliminate depreciation)	<u>(2,330)</u>	<u>-1.9%</u>

At large report

- 1/10 : 1 hour Tom
- 1/16 : 30 min.
- 2/5: Mark 30 min, email 30 min
- 2/10: 1 hour Gabe, re committee
- 3/10: Gabe, email

Bookkeepers Report

January 2025

January was a busy month for the bookkeeper. Checks were collected, applied to accounts (verified for accuracy), deposits were made (verified for accuracy), water meter readings were entered into the system and verified, all people with high loss were attempted to be contacted, lost product report was produced, a master activity report was produced and used to calculate the Gross Receipt Taxes. The gross receipt taxes were entered into the state and paid. Payroll was ran and checks were calculated and imported into quickbooks. Town of Silver City bill was paid and mailed, the invoice was scanned and saved and copied to Tom. Bills were sent either as one postcard or separated when there are multiple accounts and mailed in a #11 envelope. A balances due report was created to calculate late fees, late fees were then applied and the report was sent to Tom. Wrote checks that were need for the next two months, scanned documents into system including but not limited to bank statements, city bills and other bills that are due.

NM811 calls were sent to Gabe with a phone call for said, once area was marked by Gabe I closed the NM811 as required.

Payroll was imported into the quickbooks systems, financials were calculated including the balance sheet and the profit and loss. A bank reconciliation was done for all financial accounts. These documents were then sent to the treasurer for verification. Calculated and uploaded quarterly information to the state of NM and paid fees. Printed meter reader list for this month and sent to Linda.

Verified and printed GRT copies after payment was made. This ensures payments are made as required and gives us a copy of said report.

The following were created and mailed as required, the W2 & W3 the 1099 and 1096. The 941 was calculated and sent to the IRS.

I checked email and phone daily, responded as necessary. Did send email to J&S as one bill we had did not have an address for the repair on it. Spoke with client who was going out of the country and wanted an actual lock out on a meter for the property she had just purchased.

Did some web updates, more are needed and I will get to those soon. Exported the Lab reports for the year and uploaded to the website.

I spent a considerable amount of time hunting for information for the audit, multiple trips to town to get documents from the storage area, returning emails and phone calls with the auditors.

Took care of printing and preparing to begin the questionnaire for customers.

Applying payments and deposits are ongoing throughout the month.

PAMDWCA

Balance Sheet

As of January 31, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
FNMB Checking	60,370.12
FNMB Savings	165,121.39
Total Bank Accounts	\$225,491.51
Total Current Assets	\$225,491.51
Fixed Assets	
1987 Original System	105,000.00
1997 Line Ext	21,916.60
2007 Line Ext	3,906.78
2008 PRV	10,616.41
2010 Meter Project	70,766.10
2011 Valve Project	77,499.54
Acc. Depr - 1987 Original Syste	-105,000.00
Acc. Depr - 1997 Line Ext	-21,916.60
Acc. Depr - 2007 Line Ext	-3,346.76
Acc. Depr - 2008 PRV	-10,616.41
Acc. Depr - 2010 Meter Project	-50,725.32
Acc. Depr - 2011 Valve Project	-53,604.20
Total Fixed Assets	\$44,496.14
TOTAL ASSETS	\$269,987.65
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Taxes Payable	647.13
Sec. Deposits	950.00
Total Other Current Liabilities	\$1,597.13
Total Current Liabilities	\$1,597.13
Total Liabilities	\$1,597.13
Equity	
Opening Balance Equity	162,086.76
Retained Earnings	110,148.89
Net Income	-3,845.13
Total Equity	\$268,390.52
TOTAL LIABILITIES AND EQUITY	\$269,987.65

PAMDWCA

A Profit Loss

January 2025

	TOTAL	
	JAN 2025	JAN 2025 (YTD)
Income		
Membership Fees	25.00	25.00
Water	10,002.45	10,002.45
Total Income	\$10,027.45	\$10,027.45
Cost of Goods Sold		
Water Purchased	2,706.92	2,706.92
Total Cost of Goods Sold	\$2,706.92	\$2,706.92
GROSS PROFIT	\$7,320.53	\$7,320.53
Expenses		
Depreciation Expense	634.25	634.25
Dues & Filing Fees	375.90	375.90
Gross Receipt Tax	380.37	380.37
Maintenance & Repair	6,050.60	6,050.60
Mileage	241.20	241.20
Office	0.00	0.00
Supplies	1,113.56	1,113.56
Total Office	1,113.56	1,113.56
Tax	0.00	0.00
Payroll Taxes	175.13	175.13
Total Tax	175.13	175.13
Wages	0.00	0.00
Gross Wages	2,194.65	2,194.65
Total Wages	2,194.65	2,194.65
Total Expenses	\$11,165.66	\$11,165.66
NET OPERATING INCOME	\$ -3,845.13	\$ -3,845.13
NET INCOME	\$ -3,845.13	\$ -3,845.13

PINOS ALTOS MDWC ASSOC.
Lost Product Report

Date Range: 01/04/2025 - 2/2/2025

Printed: 02/02/2025

Amount Produced	581677	From
+	0	From
+	0	From
+	0	From
+	0	From
<hr/>		
Total Produced =	581677	
Total Billed -	449000	
Total Other -		
<hr/>		
Total Lost =	132677	% Lost 22.81

Codes Included: WR #1

Master Activity Report Summary

PINOS ALTOS MDWC ASSOC.

01/01/2025 through 01/31/2025 INCLUDES ALL ACCOUNTS FROM 001 TO 148

Code		Count	Used	Start Balance	Count	Charges	Count	Payments	Count	Ajustments	End Balance
Water											
CERTM	CERTIFIED MAIL		0	105.00	0	0.00	0	0.00	0	0.00	105.00
MIN	ADMINISTRATION FEE		0	3,181.83	141	3,525.00	111	4,175.54	0	0.00	2,531.29
MIN1	Admin Fee 1 additional d			50.00	14	350.00	14	400.00	0	0.00	0.00
MIN2	Admin Fee 2 additional d			0.00	3	150.00	3	150.00	0	0.00	0.00
MIN3	Admin Fee 3 additional d			0.00	1	75.00	1	75.00	0	0.00	0.00
MIN5	ADMIN FEE 5 ADDITION			0.00	1	125.00	1	125.00	0	0.00	0.00
WR #1	WATER RES #1	112	460,360	1,569.16	112	4,012.18	92	4,449.41	0	0.00	1,131.93
Group Totals		112	460,360	4,905.99	272	8,237.18	222	9,374.95	0	0.00	3,768.22
Taxes											
GRT	GROSS REC. TAX		0	258.81	141	376.91	111	438.60	0	0.00	197.12
Group Totals				258.81	141	376.91	111	438.60	0	0.00	197.12
Refundables - Deposits											
S DEP	SECURITY DEPOSIT		0	950.00	0	0.00	0	0.00	0	0.00	950.00
Group Totals				950.00	0	0.00	0	0.00	0	0.00	950.00
Miscellaneous											
CB	Credit Balance		0	-5,539.79	0	0.00	21	418.45	0	0.00	-5,958.24
FEECR	FEE CREDIT- COMPEN:		0	-750.00	8	-275.00	5	-875.00	0	0.00	-150.00
Group Totals				-6,289.79	8	-275.00	26	-456.55	0	0.00	-6,108.24
Ledger											
INSTL	INSTALLATION FEE		0	0.00	1	4,324.50	0	0.00	0	0.00	4,324.50
Group Totals				0.00	1	4,324.50	0	0.00	0	0.00	4,324.50
Late Charges											
LATE	LATE CHARGE		0	114.78	14	77.33	8	44.35	0	0.00	147.76
Group Totals				114.78	14	77.33	8	44.35	0	0.00	147.76
Report Totals (Refundable Deposit Amounts Not Included)				-\$1,010.21	436	\$12,740.92	367	\$9,401.35	0	\$0.00	\$2,329.36

New Mexico Taxation and Revenue Department
**GOVERNMENTAL GROSS RECEIPTS TAX
RETURN**



This report can be filed online at <https://tap.state.nm.us>

New Mexico Business Tax Identification Number (NMBTIN) 02-071676-00-1		
Federal Employer Identification Number (FEIN) 85-0284421	Social Security Number (SSN)	
Business Name (Print) PINOS ALTOS MDWCA		
<input type="checkbox"/> If the address is new or changed, mark this box. If there are any additional changes to your NMBTIN please complete and send in RFD-31015, Business Tax Registration Application and Update Form .		
Mailing Address (Number and street) PO BOX 1798		
City SILVER CITY	State NM	Postal/ZIP Code 88062-1798
If foreign address, enter country	Foreign Province or state	
E-mail address bookkeeper@pamdwca.org	Phone Number (575) 534-9367	

Tax Period	
Beginning (MM/DD/CCYY) 01-01-2025	Ending (MM/DD/CCYY) 01-31-2025

Amended Return	
<input type="checkbox"/> Amended Return Check the box above only if you are amending over your original return. Be sure to fill out this return as it should have been originally filed for the specified Tax Period . The amended return will override all information reported on your original return. IMPORTANT: If your amended return will result in an overpayment or refund due, you must attach RFD-41071, Application For Refund and supporting documentation to justify your refund request. Incomplete requests can result in a refund delay, request for information, or denial. Reason for amending: _____ _____ _____	

WHO MUST FILE: New Mexico state and local government agency, institution, instrumentality or political subdivision (except public school districts and an entity licensed by the Department of Health, other than a hospital, that is principally engaged in providing health care services).

1a. Governmental Gross Receipts. (excluding tax)	1a.	8,911.43	
1b. Governmental Gross Receipts derived from a Hospital. (excluding tax)	1b.	+	0.00
1. Total Governmental Gross Receipts.	1.	=	8,911.43

Deductions:

2a. D0-002.	2a.	0.00	
2b. D0-003.	2b.	+	0.00
2c. D0-016.	2c.	+	0.00
2d. D0-027.	2d.	+	0.00
2e. D0-028.	2e.	+	0.00
2f. Other Deductions.	2f.	+	0.00
2. Total Deduction Amount Claimed.	2.	=	0.00

3. Taxable Governmental Gross Receipts. (subtract line 2 from line 1, enter amount here).....	4.	=	8,911.43
4. Tax Rate.	5.	x	5.00 %
5. Total Governmental Gross Receipts Tax Due.	6.	=	445.57
6. Penalty. (If you want penalty computed for you, leave blank)	7.	+	0.00
7. Interest. (If you want interest computed for you, leave blank)	8.	+	0.00
8. Total Amount Due.	9.	=	445.57

I declare that I have examined this return including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of taxpayer or authorized agent Print Name Title Date

New Mexico Taxation and Revenue Department WAGE WITHHOLDING TAX RETURN

This report can be filed online at <https://tap.state.nm.us>.

New Mexico Business Tax Identification Number (NMBTIN) 02-071676-00-1		
Federal Employer Identification Number (FEIN) 85-0284421		
Business Name (Print) PINOS ALTOS MDWCA		
<input type="checkbox"/> If the address is new or changed, mark this box. If there are any additional changes to your NMBTIN please complete and send in RCD-31015 Business Tax Registration Application and Update Form .		
Mailing Address (Number and street) PO BOX 1798		
City SILVER CITY	State NM	Postal/ZIP Code 88062-1798
If foreign address, enter country	Foreign Province or state	
E-mail address bookkeeper@pamdwc.org	Phone Number (575) 534-9367	

Tax Period	
Beginning (MM/DD/CCYY) 01-01-2025	Ending (MM/DD/CCYY) 01-31-2025

Amended Return
<input type="checkbox"/> Amended Return Check the box above only if you are amending over your original return. Be sure to fill out this return as it should have been originally filed for the specified Tax Period . The amended return will override all information reported on your original return. IMPORTANT: If your amended return will result in an overpayment or refund due, you must attach RPD-41071 Application For Refund and supporting documentation to justify your refund request. Incomplete requests can result in a refund delay, request for information, or denial. Reason for amending: _____ _____ _____

WHO MUST FILE: All employers who withhold New Mexico withholding tax from payments to their employees file this return. On the TRD-41414, *Wage Withholding Tax Return* report only wage withholding and **do not** include New Mexico tax withheld from other types of payments such as pensions and annuities or gambling winnings. Non-wage withholding is filed on a different return, the TRD-41409, *Non-wage Withholding Tax Return*.

Every employer who does business in New Mexico or derives income sourced from within New Mexico who pays wages or other remuneration to an employee for services and who is required to withhold federal income tax must withhold New Mexico income tax. Employees are New Mexico residents who perform services either within or without the state for an employer. Nonresidents of New Mexico who perform services within the state for an employer are also employees that employers must withhold New Mexico tax for with limited exceptions. (see instructions.)

More information on who must withhold New Mexico wage withholding tax can be found in the instructions for this form and in publication FYI-104, *New Mexico Withholding Tax*, which is available online at www.tax.newmexico.gov/forms-publications.aspx or through your local district office. This publication also contains the withholding tax tables.

The number of employees that New Mexico tax is being withheld for, the New Mexico gross wages, along with the total New Mexico tax withheld must be completed below. If claiming business-related tax credits, include the form Schedule CR from this return.

1. Number of Employees	1.	2
2. Gross New Mexico Wages	2.	0.00
3. Total New Mexico Wage Withholding Tax	3.	104.00
4. Business-related tax credits applied from Schedule CR, line A. Attach Schedule CR	4.	0.00
5. Net Wage Withholding Tax. (Subtract line 4 from line 3, enter amount here)	5.	= 104.00
6. Penalty. (If you want penalty computed for you, leave blank)	6.	+ 0.00
7. Interest. (If you want interest computed for you, leave blank)	7.	+ 0.00
8. Total Amount Due. (Add lines 5, 6, and 7, enter amount here)	8.	= 104.00
9. Refundable business-related tax credits applied, from Schedule CR, line B. Attach Schedule CR	9.	- 0.00
10. Overpayment. Attach RPD-41071. (Subtract line 8 from line 9, enter amount here)	10.	= 0.00

I declare that I have examined this return including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.			
Signature of employer or authorized agent	Print Name	Title	Date

New Mexico Taxation and Revenue Department
WAGE WITHHOLDING TAX
BUSINESS-RELATED TAX CREDIT
Schedule CR



Business Name (Print)
PINOS ALTOS MDWCA

New Mexico Business Tax Identification Number- NMBTIN
02-071676-00-1

Use this schedule to claim the business-related tax credits listed on this form that you may take against New Mexico withholding taxes. If applicable you may also claim the refundable portion of approved tax credits using this schedule. On your TRD-41414, *Wage Withholding Tax Return*, line 4, enter the total tax credits you claimed on line C of this schedule to apply to tax due. On TRD-41414, line 5, enter the total refundable part of the tax credits claimed on line D of this schedule. Be sure to attach the appropriate backup documentation to support each tax credit. When claiming these credits, you must attach Schedule CR to your TRD-41414. To calculate the amount you may claim for any tax year, refer to the claim form for the credit, or if no claim form, refer to the instructions. **For a complete description of the credits, see the TRD-41414 instructions and FYI-106, *Claiming Business-Related Tax Credits for Individuals and Businesses*.**

Credit Type Code Credit Name and Attachments Required to Claim Credit

Non-Refundable (claim credits in column C only)

- A01 Affordable housing tax credit. Attach RPD-41301 and MFA investment vouchers.
- A04 Advanced energy tax credit. Attach RPD-41334 and approval letter.
- A06 Alternative energy product manufacturers tax credit. Attach RPD-41331.
- H01 High-wage Jobs tax credit. Attach RPD-41290.
- I01 Investment tax credit. Attach RPD-41212.
- R01 Rural job tax credit. Attach RPD-41243.

Refundable (apply credit amount to tax due in column C and amount to refund in column D)

- H01 High-wage Jobs tax credit. Attach RPD-41290.
- I01 Investment tax credit. Attach RPD-41212.
- T02 Technology jobs and research and development (additional) tax credit. Attach RPD-41386.

Important: Fill out columns A-D, rows 1-20 if applicable. Incomplete claim forms may result in denial of the credit. You must use the table below, substitute schedules or tables are not allowed.

<u>Column A</u>	<u>Column B</u>	<u>Column C</u>	<u>Column D</u>
Credit Type Code	Credit Approval Number	Amount of Credit Applied to Tax Due	Amount of Credit to Refund

A. TOTAL applied to tax liability due.....

Enter the sum of column C. Also enter this amount on TRD-41414, line 4.
If you are claiming more than 20 credits, include the amounts from your Supplemental Schedule CR.

B. TOTAL portion of tax credits to refund (credit types H01, I01, and T02).....

Enter the sum of column D. Also enter this amount on TRD-41414, line 9.
If claiming more than 20 credits, include all refundable amounts of credit types H01, I01, and T02 from your Supplemental Schedule CR.

