

DEFINITION

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.

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 not qualify for film-related tax credits. It should also be noted that the applicant is completing and signing this form under penalty of perjury.