



## **New Mexico**

### **Type OSB - Nontaxable Transaction Certificate**

The New Mexico Type OSB - Nontaxable Transaction Certificate is a state issued certificate and is subject to the discretion of the tax administrator. Businesses that do not have a certificate must apply at the New Mexico Taxation and Revenue Department in order to get one issued. The certificate application can be found at the New Mexico Taxation and Revenue Department or by clicking [here](#). If you need a replacement certificate, contact the New Mexico Taxation and Revenue Department at (505) 827-0700.