

State of New Mexico - Department of Veterans Services

**NATIVE AMERICAN VETERANS
Income Tax Settlement Fund Claim**

INSTRUCTIONS

Purpose of This Form: A claim for a settlement payment from the Native Americans Income Tax Settlement Fund may be made for any period of active duty in the armed forces of the United States during which the claimant:

- (1) was a member of a New Mexico federally recognized Indian nation, tribe or pueblo;
- (2) was a resident within the boundaries of the Indian member's or the member's spouse's reservation or pueblo grant, or within the boundaries of lands held in trust by the United States for the benefit of the member or spouse or the member's or spouse's nation, tribe or pueblo; and
- (3) had New Mexico personal income tax (PIT) withheld from his or her active duty military pay, and the amount withheld:
 - (a) has not already been refunded to the claimant or the claimant's representative; and
 - (b) cannot be claimed as a refund by filing a New Mexico PIT return because the period for filing a refund has expired under Section 7-2H-3 NMSA 1978 the applicable statute of limitations.

To obtain a settlement payment, you must complete this form and submit it to the New Mexico Department of Veterans Services with all required documentation.

No claim for a settlement payment may be made after December 31, 2012. Additionally, no claim for a settlement payment can be made for an amount of withholding that can be claimed as a refund by filing a New Mexico PIT return. A New Mexico PIT return can be filed by a Native American veteran to claim a refund by the later of:

- (1) December 31 of the year three years after the veteran separated from military service, or
- (2) December 31 of the year three years after the year in which the New Mexico PIT was withheld from the active duty pay of the veteran.

Deceased Veteran: A claim for a settlement payment must be made by the eligible Native American veteran, or, in the case of a deceased veteran, by the veteran's spouse, other successor or personal representative (an executor, administrator, or anyone in charge of the deceased veteran's property). If the claim is being made for a deceased veteran, the claim must be accompanied by a death certificate or other proof of death and by:

- (1) If the claimant is a successor who is not the surviving spouse of the deceased veteran, a signed and dated notarized statement attesting that:
 - (a) the value of the entire probate estate of the decedent, wherever located, less liens and encumbrances, does not exceed \$30,000;
 - (b) at least thirty (30) days have elapsed since the death of the decedent; and
 - (c) the successor is entitled to the settlement payment, or
- (2) If the claimant is a personal representative, a signed and dated notarized statement attesting that:
 - (a) he or she has been appointed by a court as the personal representative of the decedent; and
 - (b) a copy of that court appointment is attached.

Form RPD-41344, *Native American Veterans Income Tax Settlement Fund Claim*, may be downloaded from the Taxation and Revenue Department website at www.tax.state.nm.us, under *Resources* click on *Individuals*; or from the Department of Veterans Services website at www.dvs.state.nm.us.

Mail the completed forms and attachments to:

**Alan Martinez, Deputy Secretary
Department of Veterans Services
P O Box 2324
Santa Fe, NM 87504-2324**

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Please complete this application for a settlement payment if you are a Native American Veteran who maintained a home on tribal land during your military service and had New Mexico income tax withheld on any of your active duty military pay.

Mail completed Form RPD-41344, *Native American Veterans Income Tax Settlement Fund Claim*, and attachments to: *Alan Martinez, Deputy Secretary, Department of Veterans Services, P O Box 2324, Santa Fe, NM 87504-2324.* Telephone number is 866-433-8387.

Part 1. Veteran's Information

Name of veteran (first, middle, last)	Social security number
Name of veteran as indicated on DD Form 214, if different.	
Current mailing address. Give us the address where you currently receive your mail.	
Mailing address _____	
City, state and ZIP code _____	

Part 2. Veteran's Status as a Native American

Name of New Mexico federally recognized Indian nation, tribe or pueblo of which the veteran or the veteran's spouse is an enrolled member.	If only the spouse is an enrolled member of an Indian nation, tribe or pueblo, enter the spouse's name.
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Part 3. Military Service

Enter the branch of service and the dates of active duty in the Armed Forces of the United States. To verify the active duty period, attach Form(s) DD Form 214 and mark the box below indicating that the form(s) is attached *or* mark the box to authorize the Department of Veterans Services to request a copy of the form from the Department of Defense.

Branch of Service	Dates of military service	
	From	To

Check one.

- DD Form 214 is attached, **or**
- I authorize the Department of Veterans Services to request a copy of the claimant's DD Form 214 from the Department of Defense.

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Part 4. Residency on Tribal Land During Period of Active Duty

Check one.

- The address on DD Form 214 was the claimant's (or claimant's spouse's) home of record address for the entire period of the claimant's military service covered by this claim, and is located on the Indian nation, tribe or pueblo to which the claimant or the claimant's spouse is a member.
- The address on DD Form 214 was not the claimant's (or claimant's spouse's) home of record address for the entire period of the claimant's military service covered by this claim, or is not located on the Indian nation, tribe or pueblo to which the claimant or the claimant's spouse is a member. **A completed Residency Statement is attached.**

Part 5. Deceased Veteran Complete Part 5 only if the veteran is deceased.

The veteran's **date of death**. / /

If the refund must be made payable to a person other than the veteran, enter the name and SSN of the person entitled to claim the refund. Otherwise, the check will be made payable to the estate of the decedent.

Name of spouse, other successor or personal representative (first, middle, last)	Social security number
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Check the following two boxes to indicate that the required documentation is attached.

- Attach a copy of the death certificate or other proof of death. (An original or an authentic copy of a telegram or letter from the Department of Defense notifying the next of kin of the decedent's death will constitute proof of death.) Proof of death *must* be attached if the veteran is deceased.
- Attach a signed and dated notarized Form RPD-41083, *Affidavit to Obtain Refund of New Mexico Tax Due a Deceased Taxpayer*. Complete Form RPD-41083 even if you were the spouse of the veteran at the time of death. Form RPD-41083 can be downloaded from the Taxation and Revenue website at www.tax.state.nm.us. Click on *Individuals*.

Part 6. New Mexico Income Tax Withheld

Enter below each tax year in which New Mexico income tax was withheld and the amount of New Mexico income tax withheld from active military service during the year and reported on the federal Form W2. Attach all federal Forms W2. If you do not have a copy of your federal Forms W2, or the attached federal Forms W2 do not represent all the tax withheld from active military service during a year, check the box in the third column to request the Taxation and Revenue Department obtain the claimant's W2 Form information from the Department of Defense. For each tax year listed, answer the question in the fourth column.

(1) Tax year	(2) Amount of New Mexico income tax withheld from the attached copy of Forms W2. Enter "Do not have W2" if you do not have a Form W2 for the year.	(3) I request the Taxation and Revenue Department obtain the claimant's Form W2 information for the tax year.	(4) To the best of my knowledge, I certify that a refund for the taxes withheld was (check the "Yes" box) or was not (check the "No" box) received.
\$		<input type="checkbox"/> Yes	<input type="checkbox"/> Yes <input type="checkbox"/> No
\$		<input type="checkbox"/> Yes	<input type="checkbox"/> Yes <input type="checkbox"/> No

(Continued on the next page.)

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Part 6. Continued.

(1) Tax year	(2) Amount of New Mexico income tax withheld from the attached copy of Forms W2. Enter "Do not have W2" if you do not have a Form W2 for the year.	(3) I request that the Taxation and Revenue Department obtain the claimant's Form W2 information for the tax year.	(4) To the best of my knowledge, I certify that a refund for the taxes withheld was (check the "Yes" box) or was not (check the "No" box) received.
	\$	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes <input type="checkbox"/> No
	\$	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes <input type="checkbox"/> No
	\$	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes <input type="checkbox"/> No
	\$	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes <input type="checkbox"/> No
	\$	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes <input type="checkbox"/> No
	\$	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes <input type="checkbox"/> No
	\$	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes <input type="checkbox"/> No
	\$	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes <input type="checkbox"/> No
	\$	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes <input type="checkbox"/> No
Total of Column 2.	\$		

Part 7. Signature of Claimant

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

Signature of veteran or if deceased, personal representative or legal successor.

Print Name

Date

FOR DEPARTMENT USE ONLY

Verification of Veteran's Status by the Department of Veterans Services

The Department of Veterans Services has examined the veteran's information and has verified that the application, including accompanying schedules, statements and attachments, is true, correct and complete according to the records available to the Department. The application is ready for review by the Taxation and Revenue Department.

Secretary of Department of Veteran's Services or delegate

Print Name

Title

Date

