





**State of New Mexico - Taxation and Revenue Department**  
**Motor Vehicle Division - Commercial Vehicle Bureau**  
**WEIGHT DISTANCE TAX RETURN - LONG FORM**

**Who Must File:** Registrants, owners and operators of all motor vehicles having a declared gross weight or gross vehicle weight in excess of 26,000 pounds and who are using highways in this state are subject to the weight distance tax for the use of the highways of New Mexico and must file and pay the tax due. File and pay the tax due using Form MVD 10964, *New Mexico Weight Distance Tax Return-Long Form*.

**Instructions:** Enter the month, day and year of the last day of the reporting period. A report period begins on the first day of a calendar quarter and ends on the last day of the calendar quarter. Enter the weight distance tax number, federal employer identification number the name and address of the registrant, owner or operator. Check the amended report box if you are amending a return previously filed.

**Column A.** Enter the weight class code from the table below that corresponds to the declared weight class of the motor vehicle(s) that you operate on New Mexico highways. The declared weight class of the vehicle is the highest gross vehicle weight or combined gross vehicle weight declared for registration purposes. **Note:** It is unlawful for any motor vehicle to be operated on New Mexico highways at a gross vehicle weight higher than the declared gross weight. Report one weight class per row, and a separate row if reporting a one-way haul mill rate and a full haul mill rate for the same weight class. Do not combine one-way haul and full haul miles on the same line. See the "one-way haul" definition later in these instructions.

Mark the next column, if the miles reported are reported at a "one-way" haul rate, otherwise leave blank.

To qualify for a **One-Way Haul** rate, the motor vehicle must (1) customarily be used for one-way hauls; (2) have traveled 45% or more miles for the registration year empty of all load; and (3) be classified as a one-way hauler by the registrant, owner or operator who has made a sworn application to the department to be classified as a one-way hauler for the registration year.

**Column B. Weight distance miles:** Enter the total miles traveled in New Mexico during the report period. Enter the total of Column B from all pages on line 1.

**Column C. Port of Entry miles Paid:** Enter the total New Mexico Miles paid at a Port of Entry. Retain the Port of Entry receipts in your records. Enter the total of Column C from all pages on line 2.

**Column D. Net Weight Distance Miles:** Subtract Column C from Column B and enter in Column D. Enter the total of Column D from all pages on line 3.

**Column E. Mill Rate:** Enter the full or one-way haul mill rate from the table below that corresponds to the weight class code reported in Column A.

**Column F. Tax Due:** Multiply Column D by Column E and enter in Column F. Enter the total of Column F from all pages on line 4.

**Line 2. Penalty.** Add penalty if you fail to file timely or to pay the amount on line 4 when due. Calculate the penalty by multiplying the unpaid amount on line 4 by 2%, then by the number of months or partial months for which the return or payment is late, not to exceed 10% of the tax due. Penalty for failure to file may not be less than \$5.00.

**Line 3. Interest.** Add interest if the amount on line 4 was not paid by the due date. Calculate interest at a rate of .041% of the unpaid amount for each day the payment is late. The formula for calculating daily interest is: Tax due x .00041 x number of days late. (The annual interest is 15% per year).

**Line 7.** Enter the sum of lines 4, 5 and 6.

**Line 8.** Enter amount paid.  
Sign and date the return.

**Weight Distance Mill Rates (Effective July 01, 2004)**

Weight Class	Gross Vehicle Weight	Haul Rate		Weight Class	Gross Vehicle Weight	Haul Rate	
		Full	One-way			Full	One-way
1	26,001-28,000	0.01101	0.00734				
2	28,001-30,000	0.01188	0.00792	15	54,001-56,000	0.02729	0.01819
3	30,001-32,000	0.01277	0.00851	16	56,001-58,000	0.02862	0.01908
4	32,001-34,000	0.01364	0.00909	17	58,001-60,000	0.02993	0.01995
5	34,001-36,000	0.01452	0.00968	18	60,001-62,000	0.03124	0.02083
6	36,001-38,000	0.01539	0.01026	19	62,001-64,000	0.03258	0.02172
7	38,001-40,000	0.01673	0.01115	20	64,001-66,000	0.03390	0.02260
8	40,001-42,000	0.01805	0.01203	21	66,001-68,000	0.03521	0.02347
9	42,001-44,000	0.01936	0.01291	22	68,001-70,000	0.03652	0.02435
10	44,001-46,000	0.02069	0.01379	23	70,001-72,000	0.03786	0.02524
11	46,001-48,000	0.02201	0.01453	24	72,001-74,000	0.03926	0.02617
12	48,001-50,000	0.02333	0.01555	25	74,001-76,000	0.04071	0.02714
13	50,001-52,000	0.02465	0.01643	26	76,001-78,000	0.04221	0.02814
14	52,001-54,000	0.02596	0.01731	27	78,001-80,000	0.04378	0.02919