

Opinion No. 54-6024

October 19, 1954

BY: RICHARD H. ROBINSON, Attorney General

TO: William J. Malloy, Director Income Tax Division Bureau of Revenue Santa Fe, New Mexico

{*489} In your letter dated October 14, 1954, you refer to Section 76-1216 of the 1941 Compilation and state that you propose to amend Article 16(a) of the Regulations to change the language requiring reports of a minimum amount of \$ 1,000.00 to a minimum amount of \$ 100.00. You inquire whether, in our opinion, such a regulation may legally be made.

The foregoing section required employers, etc., who pay resident employees \$ 1,000.00 or more in any year, to report such payment to the Bureau on such forms as you may prescribe. The second paragraph of said section provides as follows:

"Such returns may be required and upon demand or order of the bureau of revenue shall be furnished regardless of amounts, in any case where the payments may be or become income of a taxpayer taxable under this act."

This language would seem to authorize you to require returns of amounts paid by employers, etc., of less than \$ 1,000.00 where, in your opinion, such sums may be taxable as income of the employee.

Since you have reached the conclusion that certain classes of employees may receive amounts from various employers during a year which as a total would be taxable income, it is our opinion that you are justified in amending the regulation to require employers to make the returns according to your proposed amendment.

By: C. C. McCulloh

Assist. Attorney General