

Opinion No. 35-1220

November 22, 1935

BY: FRANK H. PATTON, Attorney General

TO: Mr. W. S. Barnes, Auditor, Income Tax Department, Santa Fe, New Mexico.

{*89} This is in reply to your letter of November 21, 1935. I do not, of course, know of the conversation you had with Mr. Patton but in my opinion it is not necessary for a corporation to file an income tax return for a fractional period of the year merely because it amends its charter, or its name is changed.

By QUINCY D. ADAMS,

Asst. Atty. General