

BUSINESS TAX REGISTRATION

Application and Update Form (Page 1)

NM TRD ID: 0____ - _____ - 00- _____	Date Issued: _____
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Section I: Complete all applicable fields, see instructions on page 4 and 5

Please print legibly or type the information on this application.

1. BUSINESS NAME	2. Please Check One: <input type="checkbox"/> New Registration <input type="checkbox"/> Registration Update
3. DBA	4. FEIN, SSN, or ITIN
5. Telephone Number- Business ()	6. Cell, Fax, Or Other Phone Number ()
7. Business E-mail Address	7a. Alternate E-mail Address

8. Type Of Ownership: (check one)

<input type="checkbox"/> Bail Bonds	<input type="checkbox"/> Corporation	<input type="checkbox"/> Estate	<input type="checkbox"/> General Partnership
<input type="checkbox"/> Government	<input type="checkbox"/> Indian Tribe	<input type="checkbox"/> Individual	<input type="checkbox"/> Limited Partnership
<input type="checkbox"/> Limited Liability Company (LLC)	<input type="checkbox"/> Non Profit Organization Exempt 501 (c) _____		
<input type="checkbox"/> Risk Retention Group (RRG)	<input type="checkbox"/> S Corporation	<input type="checkbox"/> Trust	

9. Mailing Address _____ City _____ State _____ Zip Code _____ County _____	10. Physical Address _____ City _____ State _____ Zip Code _____ County _____
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11. Date business activity started or is anticipated to start in New Mexico: Month _____ Day _____ Year _____	12a. Change the business status to: (Check One) <input type="checkbox"/> Active <input type="checkbox"/> Closed Effective Date (MM/DD/CCYY): _____
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12b. Change the business registration status for: (Check All That Apply) <input type="checkbox"/> CRS <input type="checkbox"/> Corporate Income Tax <input type="checkbox"/> Weight Distance Tax <input type="checkbox"/> Workers' Compensation	13. Select CRS Filing Status: <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Seasonal* <input type="checkbox"/> Semiannual <input type="checkbox"/> Special Event* <input type="checkbox"/> Temporary *If Seasonal/Special Event, indicate month(s) in which you will file (MM/DD/CCYY): _____ _____
14a. Will the business have 3 or more employees in New Mexico? <input type="checkbox"/> Yes <input type="checkbox"/> No	
14b. Is the business a construction contractor? <input type="checkbox"/> Yes <input type="checkbox"/> No	

14c. Will the business be required to obtain Workers' Compensation Insurance within 12 months? Yes No
Effective Start Date: _____

15. List Owners, Partners, Corporate Officers, Association Members, Shareholders, Managers, Officers, General Partners, and Proprietors.(Attach separate sheet if necessary)

SSN (Required)	Name	Title	Address	E-Mail Address

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<p>16. Method of accounting</p> <p><input type="checkbox"/> Cash</p> <p><input type="checkbox"/> Accrual</p>	<p>17. Please check all that apply:</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">a. Does the business have a physical presence in New Mexico?</td> <td style="width:10%; text-align: center;">Yes <input type="checkbox"/></td> <td style="width:10%; text-align: center;">No <input type="checkbox"/></td> </tr> <tr> <td>b. Is the business a marketplace provider?</td> <td style="text-align: center;">Yes <input type="checkbox"/></td> <td style="text-align: center;">No <input type="checkbox"/></td> </tr> <tr> <td>c. Is the business a marketplace seller?</td> <td style="text-align: center;">Yes <input type="checkbox"/></td> <td style="text-align: center;">No <input type="checkbox"/></td> </tr> </table>	a. Does the business have a physical presence in New Mexico?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	b. Is the business a marketplace provider?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	c. Is the business a marketplace seller?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
a. Does the business have a physical presence in New Mexico?	Yes <input type="checkbox"/>	No <input type="checkbox"/>								
b. Is the business a marketplace provider?	Yes <input type="checkbox"/>	No <input type="checkbox"/>								
c. Is the business a marketplace seller?	Yes <input type="checkbox"/>	No <input type="checkbox"/>								

18. Give a brief description of nature of business:

19. I declare that the information reported on this form and any attached supplement(s) are true and correct:

Print Name	Signature	Title	Date
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Section II: Complete this section if you answered question 13 as a monthly, quarterly, or semi-annual filer.

<p>20. Liquor License Type/Number</p> <p>_____</p> <p><input type="checkbox"/> Add <input type="checkbox"/> Delete <input type="checkbox"/> Change</p>	<p>21. Secretary of State Business ID Number</p> <p>_____</p> <p><input type="checkbox"/> Add <input type="checkbox"/> Delete <input type="checkbox"/> Change</p>	<p>22. Contractor's License Number</p> <p>_____</p> <p><input type="checkbox"/> Add <input type="checkbox"/> Delete <input type="checkbox"/> Change</p>
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Special Tax Programs:	Yes	No
23. Will business sell Gasoline? Note: Bond may be required.	<input type="checkbox"/>	<input type="checkbox"/>
If yes, is business: <input type="checkbox"/> Distributor <input type="checkbox"/> Indian Tribal <input type="checkbox"/> Rack Operator		
<input type="checkbox"/> Retailer <input type="checkbox"/> Wholesaler		
24. Will business sell Special Fuels? Note: Bond may be required.	<input type="checkbox"/>	<input type="checkbox"/>
If yes, is business: <input type="checkbox"/> Supplier <input type="checkbox"/> Wholesaler <input type="checkbox"/> Rack Operator		
<input type="checkbox"/> Retailer		
25. Will business sell Cigarettes?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, is business: <input type="checkbox"/> Distributor <input type="checkbox"/> Manufacturer <input type="checkbox"/> Retailer		
<input type="checkbox"/> Wholesaler		
26. Will business sell Tobacco Products?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, is business: <input type="checkbox"/> Distributor <input type="checkbox"/> Manufacturer <input type="checkbox"/> Retailer		
<input type="checkbox"/> Wholesaler		
27. Will business be a Water Producer?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, Type of Water System: _____		
28. Will business be involved in Gaming Activities?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, is business: <input type="checkbox"/> Bingo and Raffle <input type="checkbox"/> Distributor <input type="checkbox"/> Gaming Operator		
<input type="checkbox"/> Manufacturer		
29. Will business sell Liquor?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, if business: <input type="checkbox"/> Direct Shipper <input type="checkbox"/> Manufacturer <input type="checkbox"/> Retailer		
<input type="checkbox"/> Wholesaler		
30. Will business sell Prepaid Wireless Communication, Landline, or Wireless Services?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, E-911 registration is required.		
Oil and Gas:		
31. Will business engage in Serving Natural Resources?	<input type="checkbox"/>	<input type="checkbox"/>
32. Will business engage in Processing Natural Resources?	<input type="checkbox"/>	<input type="checkbox"/>
33. Will business be a Natural Gas Processor?	<input type="checkbox"/>	<input type="checkbox"/>
34. Will business be an Oil and Gas Taxes Filer?	<input type="checkbox"/>	<input type="checkbox"/>
35. Will business be a Master Operator (Equipment tax)?	<input type="checkbox"/>	<input type="checkbox"/>

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<p>36. If applicable, provide former owner's: NM TRD ID No.: _____ Business Name: _____</p>	<p>37. Are you operating any other business(es) in New Mexico? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, provide: NM TRD ID No. _____ Business Name: _____</p>	<p>38. Primary type of business in NM (Check all that apply)</p> <table border="0"><thead><tr><th>Add</th><th>Delete</th><th></th></tr></thead><tbody><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Accommodation, Food Services, and Drinking Places</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Administrative and Support Services</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Agriculture, Forestry, Fishing and Hunting</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Arts, Entertainment and Recreation Management</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Construction</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Educational Services</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Extraction of Natural Resources</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Finance and Insurance</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Health Care and Social Assistance</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Information</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Manufacturing</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Oil and Gas Extraction and Processing</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Professional, Scientific and Technical Services</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Real Estate and Leasing of Real Property</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Rental and Leasing of Tangible Personal Property</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Retail Trade</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Transportation and Warehousing</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Utilities</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Wholesale Trade</td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Other Services</td></tr></tbody></table>	Add	Delete		<input type="checkbox"/>	<input type="checkbox"/>	Accommodation, Food Services, and Drinking Places	<input type="checkbox"/>	<input type="checkbox"/>	Administrative and Support Services	<input type="checkbox"/>	<input type="checkbox"/>	Agriculture, Forestry, Fishing and Hunting	<input type="checkbox"/>	<input type="checkbox"/>	Arts, Entertainment and Recreation Management	<input type="checkbox"/>	<input type="checkbox"/>	Construction	<input type="checkbox"/>	<input type="checkbox"/>	Educational Services	<input type="checkbox"/>	<input type="checkbox"/>	Extraction of Natural Resources	<input type="checkbox"/>	<input type="checkbox"/>	Finance and Insurance	<input type="checkbox"/>	<input type="checkbox"/>	Health Care and Social Assistance	<input type="checkbox"/>	<input type="checkbox"/>	Information	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	Oil and Gas Extraction and Processing	<input type="checkbox"/>	<input type="checkbox"/>	Professional, Scientific and Technical Services	<input type="checkbox"/>	<input type="checkbox"/>	Real Estate and Leasing of Real Property	<input type="checkbox"/>	<input type="checkbox"/>	Rental and Leasing of Tangible Personal Property	<input type="checkbox"/>	<input type="checkbox"/>	Retail Trade	<input type="checkbox"/>	<input type="checkbox"/>	Transportation and Warehousing	<input type="checkbox"/>	<input type="checkbox"/>	Utilities	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale Trade	<input type="checkbox"/>	<input type="checkbox"/>	Other Services
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<p>39. Is the business a Government Entity? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>40. Is the business a Government Hospital? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>41. Is the business a Non-Profit Hospital? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>42. Is the business a Retail Food Store? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>																																																																	
<p>43. Is the business a Health Care Practitioner who will deduct receipts under Section 7-9-93 NMSA 1978? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, please briefly explain the type of health care services provided.</p> <p>Effective date (MM/DD/CCYY): _____</p> <p>Explain where the payments that will be deducted are coming from:</p>																																																																	
<p>44. Health Care Quality Surcharge: <i>See instructions</i></p> <p>Is this business a health care facility? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, provide: New Mexico Department of Health License Number _____ List the following: DBA: _____ Administrator Name: _____ Administrator Phone Number: _____ Administrator Email Address: _____</p>																																																																	
<p>45. Insurance Premium Tax:</p> <p>Is this business licensed through the Office of the Superintendent of Insurance? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, provide: National Association of Insurance Commissions (NAIC) Number: _____</p> <p>Check all that apply: <input type="checkbox"/> Life and Health <input type="checkbox"/> Property <input type="checkbox"/> Casualty <input type="checkbox"/> Vehicle Surplus Lines? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, provide National Producer Number (NPN) _____</p> <p>Check all that apply: <input type="checkbox"/> Agency <input type="checkbox"/> Agent <input type="checkbox"/> Broker</p>																																																																	

BUSINESS TAX REGISTRATION

Instructions (Page 4)

Who is required to submit ACD-31015:

This Business Tax Registration Application & Update Form is for the following tax programs: Cigarette, Compensating, E911 Service, Gaming Taxes, Gasoline, Gross Receipts, Special Fuels, Tobacco Products, Withholding, Workers Compensation Fee, Master of Operations, Natural Gas, Resources, Severance, Special Fuels, Tobacco Products, Telecommunications Relay Service, and Water Producer. Registration is required by New Mexico Statute, Section 7-1-12 NMSA 1978. Supplemental information and general instructions on reporting will be provided to you.

Should you need assistance completing this application, please contact the Department:

Phone: 1-866-285-2996

E-mail: Business.Reg@state.nm.us

Once the completed forms and attachments have been reviewed and processed a registration certificate will be mailed to the address provided.

New Applications:

Please complete the form in full. Provide completed pages 1 through 3 to the: NM Taxation and Revenue Department, Attn: Compliance Registration Unit, PO Box 8485, Albuquerque, NM 87198. All attachments must contain the business name. Mark questions which do not apply with n/a (not applicable).

Apply for a Business Tax ID Online:

You can apply for a Combined Reporting System (CRS) number online using the Departments website, Taxpayer Access Point (TAP) <https://tap.state.nm.us>. From the TAP homepage, under **Businesses** select Apply for a CRS ID. Follow the steps to complete the business registration.

Updating Business Registration:

If this is an update to an existing registration, answer questions 1 through 4 and then any additional fields where changes are being made.

Line Instructions:

Section I

1. Enter business name of the entity. If business name is an individual's name, enter first name, middle initial, and last name.
2. Please mark the appropriate box indicating if this is a new registration or an update to an existing registration. **Note:** If updating existing registration provide the NM TRD ID and Date Issued at the top of page 1 in the space provided.

3. If entity operates under a different name than the business name, list the name the business is "doing business as" (DBA).
4. Enter Federal ID Number (FEIN), Social Security Number (SSN), or Individual Taxpayer Identification Number (ITIN).
5. Enter the business telephone number.
6. Enter a cell phone contact number for the business.
7. Enter business e-mail address.
8. Check the type of ownership for the business you are registering (choose only one). If the entity type has changed, the ID must be closed and a new registration must be completed for the new entity type. If non-profit, please include letter of determination from the IRS.
9. Enter the address at which the business will receive mail from the Department (registration certificate, CRS Filer's Kits, etc.).
10. Specify the physical location address of the business. (Not a PO Box). If you have multiple locations, please attach an additional sheet.
11. Enter the date you initially derived receipts from performing services, selling property in New Mexico or leasing property employed in New Mexico; or the date you anticipate deriving such receipts; or the period in which the taxable event occurs. Enter month, day and year.
12. a) Enter the date business will close if you check TEMPORARY or SPECIAL EVENT on filing status in box 13. If closing a business, request a Letter of Good Standing or a Certificate of No Tax Due.
b) Specify the tax program the business status refers to in 12a.
13. Filing status: Please select the appropriate filing status for reporting, submitting and paying the business's combined gross receipts, compensating and withholding taxes.
 - a) Monthly - due by the 25th of the following month if combined taxes due average more than \$200 per month, or if you wish to file monthly regardless of the amount due.
 - b) Quarterly – due by the 25th of the month following the end of the quarter if combined taxes due for the quarter are less than \$600 or an average of less than \$200 per month in the quarter. Quarters are January - March; April - June; July - September; October - December.
 - c) Semiannually – due by the 25th of the month following the end of the 6-month period if combined taxes due are less than \$1,200 for the semiannual period or an average less than \$200 per month for the 6-month period. Semiannual periods are January - June; July – December.
 - d) Seasonal – indicate month(s) for which you will be filing.

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Instructions (Page 5)

- e) Temporary – enter close date on # 12. The month in which the business files must be a period in which the registration is active.
- f) Special event – enter close date on # 12. The month in which the business files must be a period in which the registration is active.
14. a) Indicate whether or not you will have 3 or more employees in New Mexico.
b) Indicate whether the business is a construction contractor.
c) Indicate whether or not you will be required to pay the Workers' Compensation fee to New Mexico. Every employer who is covered by the Workers' Compensation Act, whether by requirement or election must file and pay the assessment fee and file form RPD-41054 Workers' Compensation Fee Form (WC-1). For more information contact the Workers' Compensation Administration at (505) 841-6000 or <https://workerscomp.nm.gov>.
15. **Required:** Enter the Social Security Number (SSN) or Individual Tax Identification Number (ITIN) for individuals; Name and Title, Address, Phone #, and E-mail address for all Owners, Partners, Corporate Officers, Association Members, Shareholders, Managers, Officers, General Partners, and Proprietors. This information is required. Attached additional pages if necessary.
16. Check the method of accounting used by the business.
a) Cash - report all cash and other consideration received but exclude any sales on account (charge sales) until payment is received.
b) Accrual - report all sales transactions, including cash sales and sales on account (charge sales) but exclude cash received on payment of accounts receivable.
17. a) Indicate if the business has physical presence in New Mexico.
b) Indicate if the business is a marketplace provider, meaning a person who facilitates the sale, lease or license of tangible personal property or services or license for use of real property on a marketplace seller's behalf, or on the marketplace provider's own behalf by listing or advertising the sale, or collecting payment from the customer and transmitting payment to the seller.
c) Indicate if the business is a marketplace seller, meaning a person who sells, leases or licenses tangible personal property or services or licenses the use of real property through a marketplace provider.
18. Briefly describe the nature of the type(s) of business in which you will be engaging.
19. The application should be signed by an Owner, Partner, Corporate Officer, Association Member, Shareholder, or Authorized Representative.

Section II:

Complete this section if you answered question 13 as a monthly, quarterly, or semi-annual filer.

20. If applicable, provide your Liquor License Type and Number assigned by the Alcohol and Gaming Division
21. If applicable, provide your Secretary of State Business ID Number. They may be contacted at www.sos.state.nm.us or by phone at 1-800-477-3632.
22. If applicable, provide your Contractor's License Number assigned by the Construction Industries Division.
- 23-30. The programs listed in this section are considered Special Tax Programs. Many of these programs are required to file monthly. Please contact the Special Tax Programs Unit at (505) 827-0764 with any questions.
- 31-35. Answer the questions regarding Oil and Gas, if applicable.
36. If this is not a new business, enter the former owner's New Mexico Taxation and Revenue Department CRS ID Number (NM TRD ID Number) and business name. You may want to complete a form ACD-31096 Tax Clearance Request.
37. Specify whether you are operating or have operated any other businesses in New Mexico. If so, enter NM TRD ID number and business name.
38. Select the primary type(s) of business in which you will engage. You may select more than one if necessary.
- 39-42. Please indicate if the business is one of these specific types, which use special reporting codes.
43. Answer the questions regarding activities as health care practitioner, if applicable.
44. If you are unsure if you are subject to the Healthcare Quality Surcharge please contact our Special Tax Programs Unit at (505) 827-0764.
45. Answer the questions regarding Insurance Premium Tax, if applicable.

Form submission:

You can apply for and update your Business Registration online using TAP, <https://tap.state.nm.us>.

You can also mail or email your application to the Department: **Important:** Please return completed pages 1, 2, and 3 of the ACD-31015, Business Tax Registration Application & Update form.

Mail: NM Taxation and Revenue Department
Attn: Compliance Registration Unit
PO Box 8485
Albuquerque, NM 87198

E-mail: Business.Reg@state.nm.us