New Mexico Taxation and Revenue Department

BUSINESS TAX REGISTRATION
Application and Update Form (Page 1)

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:
   [ ] New Registration
   [ ] 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)
   [ ] Bail Bonds
   [ ] Corporation
   [ ] Estate
   [ ] General Partnership
   [ ] Government
   [ ] Indian Tribe
   [ ] Individual
   [ ] Limited Partnership
   [ ] Limited Liability Company (LLC)
   [ ] Non Profit Organization Exempt 501 (c)
   [ ] Risk Retention Group (RRG)
   [ ] S Corporation
   [ ] Trust

9. Mailing Address
   City __________________________________________
   State __________________________ Zip Code ________
   County __________________________

10. Physical Address
    City __________________________________________
    State __________________________ Zip Code ________
    County __________________________

11. Date business activity started or is anticipated to start in New Mexico:
    Month ________ Day ________ Year ________

12a. Change the business status to: (Check One)
    [ ] Active
    [ ] Closed
    Effective Date (MM/DD/CCYY): ________________

12b. Change the business registration status for:
    (Check All That Apply)
    [ ] CRS
    [ ] Corporate Income Tax
    [ ] Weight Distance Tax
    [ ] Workers’ Compensation

13. Select CRS Filing Status:
    [ ] Monthly
    [ ] Quarterly
    [ ] Seasonal*
    [ ] Semiannual
    [ ] Special Event*
    [ ] 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?
    [ ] Yes
    [ ] No

14b. Is the business a construction contractor?
    [ ] Yes
    [ ] 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)

<table>
<thead>
<tr>
<th>SSN (Required)</th>
<th>Name</th>
<th>Title</th>
<th>Address</th>
<th>E-Mail Address</th>
</tr>
</thead>
</table>
16. Method of accounting
- Cash
- Accrual

17. Please check all that apply:
   a. Does the business have a physical presence in New Mexico? [ ] Yes [ ] No
   b. Is the business a marketplace provider? [ ] Yes [ ] No
   c. Is the business a marketplace seller? [ ] Yes [ ] No

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

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

20. Liquor License Type/Number  
    ____________________________
    [ ] Add  [ ] Delete  [ ] Change

21. Secretary of State Business ID Number  
    ____________________________
    [ ] Add  [ ] Delete  [ ] Change

22. Contractor’s License Number  
    ____________________________
    [ ] Add  [ ] Delete  [ ] Change

**Special Tax Programs:**

23. Will business sell Gasoline? Note: Bond may be required.
   If yes, is business:  [ ] Distributor  [ ] Indian Tribal  [ ] Rack Operator
   [ ] Retailer  [ ] Wholesaler

24. Will business sell Special Fuels? Note: Bond may be required.
   If yes, is business:  [ ] Supplier  [ ] Wholesaler  [ ] Rack Operator
   [ ] Retailer

25. Will business sell Cigarettes?
   If yes, is business:  [ ] Distributor  [ ] Manufacturer  [ ] Retailer
   [ ] Wholesaler

26. Will business sell Tobacco Products?
   If yes, is business:  [ ] Distributor  [ ] Manufacturer  [ ] Retailer
   [ ] Wholesaler

27. Will business be a Water Producer?
   If yes, Type of Water System: ____________________________

28. Will business be involved in Gaming Activities?
   If yes, is business:  [ ] Bingo and Raffle  [ ] Distributor  [ ] Gaming Operator
   [ ] Manufacturer

29. Will business sell Liquor?
   If yes, if business:  [ ] Direct Shipper  [ ] Manufacturer  [ ] Retailer
   [ ] Wholesaler

30. Will business sell Prepaid Wireless Communication, Landline, or Wireless Services?
   If yes, E-911 registration is required.
   [ ] Yes  [ ] No

**Oil and Gas:**

31. Will business engage in Serving Natural Resources?  [ ] Yes  [ ] No
32. Will business engage in Processing Natural Resources?  [ ] Yes  [ ] No
33. Will business be a Natural Gas Processor?  [ ] Yes  [ ] No
34. Will business be an Oil and Gas Taxes Filer?  [ ] Yes  [ ] No
35. Will business be a Master Operator (Equipment tax)?  [ ] Yes  [ ] No
36. If applicable, provide former owner's:
   NM TRD ID No.:
   __________________________
   Business Name:
   __________________________

37. Are you operating any other business(es) in New Mexico?
   □ Yes
   □ No
   If yes, provide:
   NM TRD ID No.:
   __________________________
   Business Name:
   __________________________

38. Primary type of business in NM (Check all that apply)

<table>
<thead>
<tr>
<th>Add</th>
<th>Delete</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Accommodation, Food Services, and Drinking Places</td>
</tr>
<tr>
<td></td>
<td>Administrative and Support Services</td>
</tr>
<tr>
<td></td>
<td>Agriculture, Forestry, Fishing and Hunting</td>
</tr>
<tr>
<td></td>
<td>Arts, Entertainment and Recreation Management</td>
</tr>
<tr>
<td></td>
<td>Construction</td>
</tr>
<tr>
<td></td>
<td>Educational Services</td>
</tr>
<tr>
<td></td>
<td>Extraction of Natural Resources</td>
</tr>
<tr>
<td></td>
<td>Finance and Insurance</td>
</tr>
<tr>
<td></td>
<td>Health Care and Social Assistance</td>
</tr>
<tr>
<td></td>
<td>Information</td>
</tr>
<tr>
<td></td>
<td>Manufacturing</td>
</tr>
<tr>
<td></td>
<td>Oil and Gas Extraction and Processing</td>
</tr>
<tr>
<td></td>
<td>Professional, Scientific and Technical Services</td>
</tr>
<tr>
<td></td>
<td>Real Estate and Leasing of Real Property</td>
</tr>
<tr>
<td></td>
<td>Rental and Leasing of Tangible Personal Property</td>
</tr>
<tr>
<td></td>
<td>Retail Trade</td>
</tr>
<tr>
<td></td>
<td>Transportation and Warehousing</td>
</tr>
<tr>
<td></td>
<td>Utilities</td>
</tr>
<tr>
<td></td>
<td>Wholesale Trade</td>
</tr>
<tr>
<td></td>
<td>Other Services</td>
</tr>
</tbody>
</table>

39. Is the business a Government Entity? □ Yes □ No

40. Is the business a Government Hospital? □ Yes □ No

41. Is the business a Non-Profit Hospital? □ Yes □ No

42. Is the business a Retail Food Store? □ Yes □ No

43. Is the business a Health Care Practitioner who will deduct receipts under Section 7-9-93 NMSA 1978? □ Yes □ No
   If yes, please briefly explain the type of health care services provided.
   Effective date (MM/DD/CCYY): __________________________
   Explain where the payments that will be deducted are coming from:

44. Health Care Quality Surcharge: See instructions
   Is this business a health care facility? □ Yes □ No
   If yes, provide:
   New Mexico Department of Health License Number
   __________________________
   List the following:
   DBA: __________________________
   Administrator Name: __________________________
   Administrator Phone Number: __________________________
   Administrator Email Address: __________________________

45. Insurance Premium Tax:
   Is this business licensed through the Office of the Superintendent of Insurance? □ Yes □ No
   If yes, provide:
   National Association of Insurance Commissions (NAIC) Number:
   __________________________
   Check all that apply:
   □ Life and Health □ Property □ Casualty □ Vehicle
   Surplus Lines? □ Yes □ No
   If yes, provide National Producer Number (NPN)
   __________________________
   Check all that apply: □ Agency □ Agent □ Broker
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.
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](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](http://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](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