

This business tax registration application is for the following tax programs: Gross Receipts, Compensating, Withholding, Workers Compensation Fee, Gasoline, Special Fuels, Cigarette, Tobacco Products, Severance, Resource, and Gaming Taxes. Registration is required by New Mexico Statutes, Section 7-1-12 NMSA 1978. An additional Special Registration Form may be necessary for special tax programs (see no. 19 - 26 below). Supplemental information and general instructions on reporting will be provided to you. A registration certificate will be mailed. All attachments must contain the business name. Should you need assistance completing this application, please contact the department at one of the offices listed below.

**PLEASE COMPLETE THE APPLICATION IN FULL. MARK QUESTIONS WHICH DO NOT APPLY WITH N/A (NOT APPLICABLE). Do not use this form to make updates to an existing application for registration. For updates use the Registration Update (Form ACD -31075).**

1. Enter business name of the entity. If business name is an individual's name, enter first name, middle initial, and last name.
2. If entity operates under a different name than the business name, list the name the business is "doing business as" (DBA).
3. Enter Federal ID No. (FEIN). Required for all entities except Individual / Proprietorship / Sole Owner.
4. Enter the business telephone number.
5. Enter any other contact number for the business (mobile, pager, message, etc.) and enter fax number.
6. Enter business e-mail address.
7. Check the type of ownership for the business you are registering (choose only one).
8. Enter the address at which the business will receive mail from the department (registration certificate, CRS Filer's Kits, etc.).
9. Specify the physical location address of the business. (Not a PO box). If you have multiple locations, please attach an additional sheet.
10. 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.
11. Enter the date business will close if you check TEMPORARY on filing status in box 12.
12. 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 25<sup>th</sup> 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 25<sup>th</sup> 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 25<sup>th</sup> 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 # 11.
13. a) Indicate whether or not you will pay wages to employees in New Mexico.  
b) Indicate whether or not you will be required to pay the Worker's 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 WC-1. For more information contact the Workers' Compensation Administration at (505) 841-6000 or [www.workerscomp.state.nm.us](http://www.workerscomp.state.nm.us).
14. Enter the Social Security # (SSN) or Individual Tax Identification No. (ITIN) for individuals or Federal ID # (FEIN) if the entity is not an individual; Name and Title, Address, Phone #, and E-mail address for all Owners, Partners, Corporate Officers, Association Members, or Shareholders. Required Information, except for E-mail address.
15. 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.
16. If applicable, provide your Liquor License Type and Number assigned by the Alcohol and Gaming Division
17. If applicable, provide your Public Regulatory Commission Number. They may be contacted at [www.nmprc.state.nm.us](http://www.nmprc.state.nm.us) or by phone at (505) 827-4500.
18. If applicable, provide your Contractor's License Number assigned by the Construction Industries Division.
- 19→ 26. Answer the questions pertaining to special tax registration. NOTE: If you answered "Yes" to any of these, except Gaming Activities, please complete a Special Tax Registration form, which may be obtained at the offices listed below or at [www.state.nm.us/tax](http://www.state.nm.us/tax)
27. If this is not a new business, enter the former owner's New Mexico Taxation and Revenue Department CRS ID# (NM TRD ID#) and business name. You may want to complete a Tax Clearance Request (TC-1).
28. Specify whether you are operating or have operated any other businesses in New Mexico. If applicable, enter NM TRD ID# and business name.
29. Select the primary type(s) of business in which you will engage. You may select more than one if necessary. If you are unsure in which category you should be classified, please contact one of the offices listed below.
30. Briefly describe the nature of the type(s) of business in which you will be engaging.
31. The application should be signed by an Owner, Partner, Corporate Officer, Association Member, Shareholder, or authorized representative.

**IMPORTANT: ALL INCOMPLETE APPLICATIONS WILL RECEIVE A NOTICE OF INCOMPLETE REGISTRATION INFORMATION. INCOMPLETE APPLICATIONS COULD RESULT IN THE DENIAL OF AN APPLICATION FOR NON-TAXABLE CERTIFICATES (NTTC'S).**  
Return the application to one of the offices listed below.

**Taxation and Revenue Department**  
Manuel Lujan Sr. Building  
1200 South St Francis Dr  
PO Box 5374  
Santa Fe, NM 87502-5374  
(505) 827-0951  
Fax (505) 827-9876

**Taxation and Revenue Department**  
5301 Central NE  
PO Box 8485  
Albuquerque, NM 87198-8485  
(505) 841-6200  
Fax (505) 841-6326

**Taxation and Revenue Department**  
2540 El Paseo, Bldg. #2  
PO Box 607  
Las Cruces, NM 88004-0607  
(505) 524-6225  
Fax (505) 524-6224

**Taxation and Revenue Department**  
400 N Pennsylvania Ave Suite 200  
PO Box 1557  
Roswell, NM 88202-1557  
(505) 624-6065  
Fax (505) 624-6070

\* Alamogordo (505) 437-2322  
\* Silver City (505) 388-4403  
\* Above calls transfer to the  
Las Cruces Office

\* Carlsbad (505) 885-5616  
\* Clovis (505) 763-5515  
\* Hobbs (505) 393-0163  
\* Above calls transfer to the  
Roswell Office