

State of New Mexico - Taxation and Revenue Department  
**BUSINESS TAX REGISTRATION APPLICATION & UPDATE FORM**  
PLEASE TYPE OR PRINT IN BLACK INK - Please read instructions on page 3

NM TRD ID# 0 _____ - _____ -00- _____	Date Issued _____
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1. BUSINESS NAME _____	2. Please select one:
3. DBA _____	<input type="checkbox"/> New registration
4. FEIN, SSN or ITIN _____	<input type="checkbox"/> Registration update

5. Telephone - Business ( ) _____	<b>8. Type of Ownership (check one)</b> <input type="checkbox"/> Corporation <span style="float: right;"><input type="checkbox"/> Non Profit Organization Exempt 501 (c) _____</span> <input type="checkbox"/> Estate <span style="float: right;"><input type="checkbox"/> Partnership <input type="checkbox"/> General <input type="checkbox"/> Limited</span> <input type="checkbox"/> Government <span style="float: right;"><input type="checkbox"/> S Corporation</span> <input type="checkbox"/> Indian Tribe <span style="float: right;"><input type="checkbox"/> Trust</span> <input type="checkbox"/> Individual <input type="checkbox"/> Limited Liability Corporation (LLC)
6. Cell, Fax or Other Phone ( ) _____	
7. Business E-mail Address _____	

9. Mailing Address _____	City _____	State _____	Zip Code _____
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10. Physical Address _____	City _____	State _____	Zip Code _____
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11. Date business activity started or is anticipated to start in New Mexico Month _____ Day _____ Year _____	12A. Change the business registration status to: <b>ACTIVE/CLOSED (circle one)</b> Month _____ Day _____ Year _____  12B. Change the business registration status for: <input type="checkbox"/> CRS <input type="checkbox"/> Weight Distance Tax <input type="checkbox"/> Workers' Compensation <input type="checkbox"/> All tax programs
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13. Select CRS Filing status  <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Semiannual <input type="checkbox"/> Temporary <input type="checkbox"/> Seasonal* <input type="checkbox"/> Special event <small>*If Seasonal, indicate month(s) in which you will file:</small>	14A. Will 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 business be required to obtain Workers' Compensation Insurance within 12 months? <input type="checkbox"/> Yes <input type="checkbox"/> No Effective date: _____
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15. List Owners, Partners, Corporate Officers, Association Members or Shareholders. If listing a business other than an individual, please see instructions. (Attach additional pages if necessary.)	
SSN (required) _____ Name & Title _____ Home Address _____ Phone _____ E-mail _____	SSN (required) _____ Name & Title _____ Home Address _____ Phone _____ E-mail _____

16. Method of accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	17. A. Does the business have physical presence in New Mexico? <input type="checkbox"/> Yes <input type="checkbox"/> No B. Is the business a marketplace provider? <input type="checkbox"/> Yes <input type="checkbox"/> No C. Is the business a marketplace seller? <input type="checkbox"/> Yes <input type="checkbox"/> No
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18. Give a brief description of nature of business: \_\_\_\_\_

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

Print Name	Signature	Title	Date
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**SUPPLEMENTAL BUSINESS TAX REGISTRATION  
APPLICATION & UPDATE FORM**

PLEASE TYPE OR PRINT IN BLACK INK - Please read instructions on reverse

20. Liquor License Type/Number _____ <input type="checkbox"/> Add <input type="checkbox"/> Delete <input type="checkbox"/> Change	21. Secretary of State Business ID Number _____ <input type="checkbox"/> Add <input type="checkbox"/> Delete <input type="checkbox"/> Change	22. Contractor's License Number _____ <input type="checkbox"/> Add <input type="checkbox"/> Delete <input type="checkbox"/> Change	
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23. Will business sell Gasoline? Note: Bond may be required. <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, is business: <input type="checkbox"/> Wholesaler <input type="checkbox"/> Distributor <input type="checkbox"/> Rack Operator <input type="checkbox"/> Retailer <input type="checkbox"/> Indian Tribal 24. Will business sell Special Fuels? Note: Bond may be required. <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, is business: <input type="checkbox"/> Wholesaler <input type="checkbox"/> Distributor <input type="checkbox"/> Rack Operator <input type="checkbox"/> Retailer <input type="checkbox"/> Indian Tribal 25. Will business sell Cigarettes? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, is business: <input type="checkbox"/> Retailer <input type="checkbox"/> Wholesaler <input type="checkbox"/> Distributor <input type="checkbox"/> Manufacturer 26. Will business sell Tobacco Products? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, is business: <input type="checkbox"/> Retailer <input type="checkbox"/> Wholesaler <input type="checkbox"/> Distributor <input type="checkbox"/> Manufacturer 27. Will business be a Water Producer? <input type="checkbox"/> Yes <input type="checkbox"/> No Type of Water System: _____	28. Will business be involved in Gaming Activities? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, is business: <input type="checkbox"/> Gaming Operator <input type="checkbox"/> Manufacturer <input type="checkbox"/> Distributor <input type="checkbox"/> Bingo and Raffle 29. Will business engage in Severing Natural Resources? <input type="checkbox"/> Yes <input type="checkbox"/> No 30. Will business engage in Processing Natural Resources? <input type="checkbox"/> Yes <input type="checkbox"/> No 31. Will business be a Natural Gas Processor? <input type="checkbox"/> Yes <input type="checkbox"/> No 32. Will business be an Oil and Gas Taxes Filer? <input type="checkbox"/> Yes <input type="checkbox"/> No 33. Will business be a Master Operator (Equipment tax)? <input type="checkbox"/> Yes <input type="checkbox"/> No 34. Will business sell Liquor? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, is business: <input type="checkbox"/> Retailer <input type="checkbox"/> Direct Shipper <input type="checkbox"/> Wholesaler <input type="checkbox"/> Distributor <input type="checkbox"/> Manufacturer 35. Will business sell Prepaid Wireless Communication, Land-line or Wireless Services? If yes, E-911 registration required. <input type="checkbox"/> Yes <input type="checkbox"/> No
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36. If applicable, provide former owner's NM TRD ID No. _____  Business Name _____	37. Are you operating any other business(es) in New Mexico? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, give NM TRD ID No. _____  Business Name _____
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38. Primary type of business in NM (Check all that apply) 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"/> Waste Management and Remediation 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	Add Delete <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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39. Is the business a Government Entity? <input type="checkbox"/> Yes <input type="checkbox"/> No 40. Is the business a Government Hospital? <input type="checkbox"/> Yes <input type="checkbox"/> No 41. Is the business a Non-Profit Hospital? <input type="checkbox"/> Yes <input type="checkbox"/> No 42. Is the business a Retail Food Store? <input type="checkbox"/> Yes <input type="checkbox"/> No	
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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 If yes, please briefly explain the type of health care services provided and the effective date:  _____  Also explain where the payments that will be deducted are coming from (instructions located on page 3):  _____	
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This Business Tax Registration Application & Update Form 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 Statute, Section 7-1-12 NMSA 1978. An additional form RPD-41218 Registration for Special Tax Programs is required for special tax programs (see numbers 23 - 33 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 1-866-285-2996 or Business.Reg@state.nm.us.

**PLEASE COMPLETE THE APPLICATION IN FULL. MARK QUESTIONS WHICH DO NOT APPLY WITH N/A (NOT APPLICABLE).**

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

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.
  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. 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.
  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 [www.workerscomp.state.nm.us](http://www.workerscomp.state.nm.us).
  15. 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, or Shareholders. 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.
- Continue to question 20 if you are registering 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.
  - 23-35. Answer the questions pertaining to special tax registration. NOTE: If you answered "Yes" to any of these, except Oil and Gas Programs, please contact the Special Tax Programs Unit at (505)827-0764.
  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 a health care practitioner, if applicable.

Please return this completed form to:  
NM Taxation and Revenue Department  
Attn: Compliance Registration Unit  
PO Box 8485  
Albuquerque, NM 87198