Business Tax Registration Application and Update Form

Section I: Complete all applicable fields, see instructions on page 5 through 7
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. For updates, summarize the changes being requested:
   __________________________________________________________
   __________________________________________________________
   __________________________________________________________
   __________________________________________________________

7. Business E-mail Address

8. Type Of Ownership: (check one)
   - Corporation
   - Estate
   - General Partnership
   - Government
   - Indian Tribe
   - Individual
   - Limited Partnership
   - Limited Liability Company (LLC)
   - Non-Profit Organization Exempt: ☐ 501(c)(3) or ☐ 501(c)(4)
   - S Corporation
   - Trust

9. Mailing Address
   City ____________________________
   State ________________ Zip Code ______
   County __________________

10. Physical Address
    City ____________________________
    State ________________ Zip Code ______
    County __________________

11. Change the business registration status for: (Check All That Apply)
    - Cannabis Excise Tax
    - Compensating Tax
    - Corporate Income and Franchise Tax
    - Governmental Gross Receipts Tax
    - Gross Receipts Tax
    - Interstate Telecommunication Gross Receipts Tax
    - Leased Vehicle Gross Receipts Tax and Surcharge
    - Non-wage Withholding Tax
    - Wage Withholding Tax
    - Weight Distance Tax
    - Workers' Compensation Fee

    Please mail the Gross Receipts Tax, GRT Filer's Kit to the mailing address provided on # 9.

    Note: Any other forms/instructions are available online or by request only, please see instructions for details.

12a. Date business activity started or is anticipated to start in New Mexico:
   Month __________ Day ______ Year ______

   b. Change the business status to: (Check One)
      - Active
      - Closed
      - Effective Date (MM/DD/CCYY): ________________________

13. Select Business Tax Filing Status:
    - Monthly
    - Quarterly
    - Seasonal*
    - Semiannual
    - Special Event*
    - Temporary*
    - Casual

    *If Seasonal/Special Event/Temporary, indicate month(s) in which you will file. (MM/DD/CCYY):

14. Please answer all question:
   a. Will the business have 3 or more employees?
      - Yes
      - No

   b. Is the business a construction contractor?
      - Yes
      - No

   c. Will the business be required to obtain Workers' Compensation Insurance within 12 months?
      - Yes
      - No

      Effective Start Date (MM/DD/CCYY): ________________________
15. List Owners, Partners, Corporate Officers, Association Members, Shareholders, Managers, Officers, General Partners, and Proprietors and indicate if you wish to add or delete. (Attach separate sheet(s) if necessary)

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<th>First Name</th>
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<th>Title</th>
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<tr>
<th>City, State, and Zip Code</th>
<th>Email Address</th>
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</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. Provide the business NAICS code(s). NAICS codes can be found on your federal return or at www.naics.com.
   ____________________________________________________________________________
   [ ] Add [ ] Delete [ ] Change

   Also 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.  [ ] Yes [ ] No
   If yes, is business:
   - [ ] Distributor
   - [ ] Indian Tribal
   - [ ] Rack Operator
   - [ ] Retailer
   - [ ] Wholesaler

24. Will business sell Special Fuels? Note: Bond may be required.  [ ] Yes [ ] No
   If yes, is business:
   - [ ] Supplier
   - [ ] Wholesaler
   - [ ] Rack Operator
   - [ ] Retailer

25. Will business sell Cigarettes?  [ ] Yes [ ] No
   If yes, is business:
   - [ ] Distributor
   - [ ] Manufacturer
   - [ ] Retailer
   - [ ] Wholesaler

26. Will business sell Tobacco Products?  [ ] Yes [ ] No
   If yes, is business:
   - [ ] Distributor
   - [ ] Manufacturer
   - [ ] Retailer
   - [ ] Wholesaler

27. Will business be a Water Producer?  [ ] Yes [ ] No
   If yes, Type of Water System: ________________________________

28. Will business be involved in Gaming Activities?  [ ] Yes [ ] No
   If yes, is business:
   - [ ] Bingo and Raffle
   - [ ] Distributor
   - [ ] Gaming Operator
   - [ ] Manufacturer

29. Will business sell Liquor?  [ ] Yes [ ] No
   If yes, if business:
   - [ ] Direct Shipper
   - [ ] Manufacturer
   - [ ] Retailer
   - [ ] Wholesaler

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

Natural Resources:

31. Will business engage in Severing Natural Resources?  [ ] Yes [ ] No
32. Will business engage in Processing Natural Resources?  [ ] Yes [ ] No

Oil and Gas:

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
New Mexico Taxation and Revenue Department

BUSINESS TAX REGISTRATION
Application and Update Form

| 36. If applicable, provide former owner’s: | 37. Are you operating any other business(es) in New Mexico? |
| NMBTIN: | □ Yes  □ No |
| Business Name: | If yes, provide: NMBTIN. |
| Business Name: | |

| 39. Is the business a Government Entity? | 40. Is the business a Government Hospital? | 41. Is the business a Non-Profit Hospital? |
| □ Yes  □ No | □ Yes  □ No | □ Yes  □ No |

| 42. Is the business a Retail Food Store? | 43. Is the business a Health Care Practitioner who will deduct receipts under Section 7-9-93 NMSA 1978? |
| □ Yes  □ No | □ Yes  □ No |

If yes, please briefly explain the type of health care services provided.

| 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:
- □ Bail Bonds
- □ Casualty
- □ Risk Retention Group (RRG)
- □ Life and Health
- □ Property
- □ Vehicle

Surplus Lines? □ Yes  □ No
If yes, provide National Producer Number (NPN)

Check all that apply: □ Agency  □ Agent  □ Broker

| 46. Cannabis Excise Tax: |
| Is this business licensed through the Cannabis Control Division of the Regulation & Licensing Department? | □ Yes  □ No |
| If yes, check all licenses that apply: |
- □ Cannabis retailer
- □ Integrated Cannabis Microbusiness
- □ Vertically Integrated Cannabis

Provide at least one license ID:

Issuance date: ____________________________
Expiration date: ____________________________
Attachment required: see instructions.
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

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. All attachments must contain the business name. Mark questions which do not apply with n/a (not applicable).

Provide completed pages 1 through 3 to the:

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

Apply for a Business Tax ID Online
You can apply for a New Mexico Business Tax Identification Number (NMBTIN) online using the Department's website, Taxpayer Access Point (TAP) https://tap.state.nm.us. From the TAP homepage, under Businesses select Apply for a New Mexico Business Tax 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.

Forms and Instructions
The Department provides all forms and instructions on the Forms & Publications page for all tax programs, https://www.tax.newmexico.gov/forms-publications/.

If you wish to receive the semi-annual Gross Receipts Tax forms and instructions, GRT Filer’s Kit, please check the box on 11 of the Business Tax Registration. If you need forms mailed to you, please call the Department's call center at: 1-866-285-2996.

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. If you are updating the legal name, provide a letter from the IRS showing the correct name and Federal ID number, or a copy of the individual's social security card if a sole proprietor.
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 NMBTIN 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 summary of the changes being requested on the form.
7. Enter business e-mail address.
8. Check the type of ownership for the business you are registering (choose only one). If non-profit, please indicate if you are a 501(c)(3) or (c)(4) and include letter of determination from the IRS.
9. Enter the address at which the business will receive mail from the Department (registration certificate, 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. Specify the tax program(s) you wish to change the business registration status for 12a and 12b. Each of these tax programs have Forms and Instructions please see the instructions for more detailed information.
   a) Cannabis Excise Tax- is an excise tax imposed on persons selling adult-use cannabis at retail.
   b) Compensating Tax- is an excise tax imposed on persons using property or services in New Mexico as derived in Section 7-9-7 NMSA.
   c) Corporate Income and Franchise Tax- is imposed on every corporation and unitary group of corporations with income from activities of sources in New Mexico with a Federal filing requirement.
   d) Gross Receipts Tax- is imposed on persons engaged in business in New Mexico for the privilege of doing business in New Mexico.
   e) Governmental Gross Receipts Tax- is imposed on the receipts of New Mexico state and local government agencies, institutions, instrumentality or political subdivision for the privilege of engaging in certain activities.
   f) Interstate Telecommunications Gross Receipts Tax- is imposed on persons engaged in business in New Mexico.
Mexico for the privilege of doing business of providing interstate telecommunication service in New Mexico.

12. a) 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.

b) 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. The month in which the business files must be a period in which the registration is active.

e) Temporary – enter close date on # 12b. The month in which the business files must be a period in which the registration is active.

f) Special event – enter close date on # 12b. The month in which the business files must be a period in which the registration is active.

g) Casual- due by the 25th of the following month if relevant business activity has occurred and the taxpayer has an obligation to report it to TRD. Note: Filing status is for non-profits and Compensating Tax only.

14. a) Indicate whether or not you will have 3 or more employees.

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.

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.

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. Provide the business NAICS code. NAICS codes can be found on your federal return or at www.naics.com. You may list as many as needed with a minimum of one code. Be sure to indicate if you are adding, deleting or changing the code by selecting the appropriate box. Also 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.
31-32. Answer the questions regarding Natural Resources, if applicable.
33-35. 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 New Mexico Tax Identification Number (NMBTIN) 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 NMBTIN 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.
46. Answer the questions regarding the Cannabis Excise Tax, if applicable. If you complete this section, your license must be attached.

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, 3, and 4 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