



PUEBLO OF POJOAQUE

Governor
Jenelle Roybal
LIEUTENANT GOVERNOR
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TRIBAL SECRETARY
Anette Hooper
TRIBAL TREASURER
Mary Ann K. Fierro

Tax Commission
2 Petroglyph Circle
SANTA FE, NEW MEXICO 87506
(505) 455-4500 FAX (505) 455-4560

July 9, 2021

Dear Vendor:

Under a cooperative agreement between the Pueblo's Tax Commission and the State of New Mexico's Taxation and Revenue Department ("NM Taxation & Revenue"), receipts from your business's transactions that occur on Pueblo land are subject to a **seven.one two five percent (7.125%)** tax rate. This rate is based on your business's location—in this case, being located on the Pueblo's lands. As such, you must apply for and obtain a Business Tax Identification Number from NM Taxation & Revenue. Thereafter, you are responsible for reporting and paying taxes on all transactions using the Pueblo's location code, which is **01-962**, to NM Taxation & Revenue.

The form used to report taxes is the Business Tax Registration Form. A Business Tax Registration Form can be obtained either from me or from the State of New Mexico's local Taxation and Revenue Office which is located in the Manual Lujan Building, 1200 South St. Francis Drive, Santa Fe, NM 87505. Alternatively, you can register for a Business Tax Identification Number and report and file your taxes on-line at <https://tap.state.nm.us>. Go to the Tab for Businesses and you apply for a New Mexico Business Tax ID.

Please note that the taxable amount is the gross amount—not the net after business expenses—and the tax liability belongs to the business not the customer. A business, however, is not prevented from recovering the tax cost from the customer as it would any other overhead expense. Passing the tax to the customer at the time of sale is the prevalent practice.

Please do not hesitate to contact me if you would like additional information.

Sincerely,

Margarita Montoya
Margarita Montoya
Tax Director

New Mexico Taxation and Revenue Department
BUSINESS TAX REGISTRATION
Application and Update Form

NMBTIN: 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)

Corporation Estate General Partnership Government Indian Tribe
 Individual Limited Partnership Limited Liability Company (LLC)
 Non-Profit Organization Exempt 501 (c) _____ S Corporation Trust

9. Mailing Address _____ City _____ State _____ Zip Code _____ County _____	10. Physical Address _____ City _____ State _____ Zip Code _____ County _____
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11. Change the business registration status for: (Check All That Apply)

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 send me the **Gross Receipts Tax, GRT Filer's Kit** to the mailing address provided on # 9.
Note: Any other form/instructions are available online or by request only, please see instruction 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 in New Mexico? 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): _____

New Mexico Taxation and Revenue Department
BUSINESS TAX REGISTRATION
Application and Update Form

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

First Name	Last Name
Social Security Number (SSN or ITIN)	Title
Mailing Address (Number and Street)	Phone Number
City, State, and Zip Code	Email Address

First Name	Last Name
Social Security Number (SSN or ITIN)	Title
Mailing Address (Number and Street)	Phone Number
City, State, and Zip Code	Email Address

First Name	Last Name
Social Security Number (SSN or ITIN)	Title
Mailing Address (Number and Street)	Phone Number
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Mailing Address (Number and Street)	Phone Number
City, State, and Zip Code	Email Address

New Mexico Taxation and Revenue Department
BUSINESS TAX REGISTRATION
Application and Update Form

<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> <p>a. Does the business have a physical presence in New Mexico? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>b. Is the business a marketplace provider? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>c. Is the business a marketplace seller? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
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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) 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.		23. <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.		24. <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?		25. <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?		26. <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?		27. <input type="checkbox"/>	<input type="checkbox"/>
If yes, Type of Water System: _____			
28. Will business be involved in Gaming Activities?		28. <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?		29. <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?		30. <input type="checkbox"/>	<input type="checkbox"/>
If yes, E-911 registration is required.			
Natural Resources:			
31. Will business engage in Severing Natural Resources?		31. <input type="checkbox"/>	<input type="checkbox"/>
32. Will business engage in Processing Natural Resources?		32. <input type="checkbox"/>	<input type="checkbox"/>
Oil and Gas:			
33. Will business be a Natural Gas Processor?		33. <input type="checkbox"/>	<input type="checkbox"/>
34. Will business be an Oil and Gas Taxes Filer?		34. <input type="checkbox"/>	<input type="checkbox"/>
35. Will business be a Master Operator (Equipment tax)?		35. <input type="checkbox"/>	<input type="checkbox"/>

New Mexico Taxation and Revenue Department
BUSINESS TAX REGISTRATION
Application and Update Form

<p>36. If applicable, provide former owner's: NMBTIN: 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: NMBTIN: Business Name: </p>	<p>38. Primary type of business in NM (Check all that apply)</p> <table style="width:100%; border: none;"> <thead> <tr> <th style="text-align: left; border: none;">Add</th> <th style="text-align: left; border: none;">Delete</th> <th style="border: none;"></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. _____ _____ _____ Effective date (MM/DD/CCYY): _____ 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: _____ Check all that apply: <input type="checkbox"/> Bail Bonds <input type="checkbox"/> Casualty <input type="checkbox"/> Risk Retention Group (RRG) <input type="checkbox"/> Life and Health <input type="checkbox"/> Property <input type="checkbox"/> Vehicle Surplus Lines? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, provide National Producer Number (NPN) _____ Check all that apply: <input type="checkbox"/> Agency <input type="checkbox"/> Agent <input type="checkbox"/> Broker</p>																																																																	

New Mexico Taxation and Revenue Department
BUSINESS TAX REGISTRATION
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
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. 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 .

Apply for a Business Tax ID Online

You can apply for a New Mexico Business Tax Identification Number (NMBTIN) online using the Departments 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.
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 NMB-TIN 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, 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) Compensating Tax- is an excise tax imposed on persons using property or services in New Mexico as derived in Section 7-9-7 NMSA.
 - b) 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.
 - c) Gross Receipts Tax- is imposed on persons engaged in business in New Mexico for the privilege of doing business in New Mexico.
 - d) 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.
 - e) Interstate Telecommunications Gross Receipts Tax- is imposed on persons engaged in business in New Mexico for the privilege of doing business of providing interstate telecommunication service in New Mexico.
 - f) Leased Vehicle Gross Receipts Tax and Surcharge- is imposed in addition to gross receipts tax on the receipts of a lessor of automobiles.

New Mexico Taxation and Revenue Department
BUSINESS TAX REGISTRATION
Instructions

- g) Non-wage Withholding Tax- is imposed on individuals who withhold New Mexico withholding tax from payments for pension and annuities, gambling winnings, or some other purpose that does not include wages paid to employees.
- h) Wage Withholding Tax- is imposed on employers who withhold New Mexico tax from their employees.
- i) Weight Distance Tax- is imposed on registrants, owners, and operators of most motor vehicles having a declared gross weight or gross vehicle weight over 26,000 pounds and using highways in New Mexico.
- j) Workers' Compensation Fee- is imposed on every employer who is covered by the Workers' Compensation Act, whether by requirement or election.
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 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.

New Mexico Taxation and Revenue Department
BUSINESS TAX REGISTRATION
Instructions

- 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.

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