

This application is for registration for the following tax programs: Gross Receipts, Compensating, Withholding, Corporate Income, Gasoline, Special Fuels, Cigarette, Tobacco Products, Severance and Resources Excise Taxes.

Registration is required by New Mexico Statutes, Section 7-1-12 NMSA 1978. Supplemental information and general instructions on reporting will be mailed to you with the registration certificate.

**PLEASE COMPLETE THE APPLICATION IN FULL. MARK QUESTIONS WHICH DO NOT APPLY N/A (NOT APPLICABLE).
Do not use this form to change or add business locations, use the Registration Update (Form ACD-31075) for that purpose.**

1. Enter business name, mailing address and phone number(s). If business name is an individual's name, enter last name first, first name and middle initial. See chart on reverse side of white copy for two-letter state abbreviations. Use nine (9) digit zip code (if assigned).
2. Principal business location. If more than one location, please list other locations on a separate sheet.
3. Filing status instructions: Please select the appropriate filing status for reporting, submitting and paying the business combined gross receipts, compensating and withholding taxes on the following basis:
 - a) Monthly - due by the 25th of the following month - if combined taxes due is greater than \$200 or if you wish to file monthly regardless of amount due.
 - b) Quarterly - due by the 25th following the end of the quarter - Quarters are January - March; April - June; July - September; October - December - if combined taxes due for the quarter are less than \$600 or an average of less than \$200 per month in the quarter.
 - c) Semiannual - Due by the 25th following the end of the 6-month period - Semiannual periods are January - June and July - December - if combined taxes due are less than \$1,200 for the semiannual period or an average of less than \$200 for the 6-month period.
4. Date business activity started in New Mexico means the date you initially made a sale or 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.
5. Check one box for the type of ownership of your business.
SPECIAL NOTE: Check box 12 only if you are a 501(c) corporation, or an Insurance Company for corporate income tax purposes. Check box 13 only if your activities within New Mexico are classified solely under Public Law 86-272 for corporate income tax purposes.
6. Enter your Federal Identification Number (Employer Identification Number), if any.
7. Name of municipality or county where principal office in New Mexico is located. See chart on reverse of white copy for municipal code. If your business is outside city limits of those cities listed, please use code for "Remainder of County."
8. Enter month, day and year you began or will begin paying wages to employees in New Mexico.
9. Check the method of accounting used by your business.
 - a) Cash - report all cash and other consideration received but exclude any sales on account (charge sales.)
 - b) Accrual - report all sales transactions, including cash sales and sales on account (charge sales) but exclude cash received on payment of accounts receivable.
10. Check the type of business which most closely describes the nature of your primary business in New Mexico.
11. If applicable, enter your Liquor License Number assigned by Alcohol and Gaming Division.
12. Enter your State Corporation Commission Number.
13. Enter your Contractor's License Number assigned by the Construction Industries Division.
14. Briefly describe the nature of business in New Mexico.
15. If this is not a new business, enter the former owner's name and CRS ID Number and complete a Tax Clearance Request (Form TC-1).
16. Note any other business(es) you are operating or have operated in New Mexico. Indicate business name(s) and CRS I.D. number(s).
17. Indicate if you will be selling gasoline in your business in New Mexico.
18. Indicate if you will be selling special fuels.
- 19 & 20. Indicate if you will be selling cigarettes or tobacco products in your business in New Mexico.
- 21 & 22. Indicate if you will be engaged in severing or processing natural resources and the type of resources, i.e., sand, gravel, timber, etc.
23. List name and title, home address, Social Security Number and/or Federal Identification Number of the owner, partners, members, corporate officers and shareholders of S Corporations.

IMPORTANT: ALL INCOMPLETE APPLICATIONS WILL BE RETURNED FOR COMPLETION AND WILL DELAY ISSUANCE OF THE IDENTIFICATION NUMBER.

BE SURE TO SIGN THE APPLICATION AND SEND BOTH COPIES TO TAXATION & REVENUE DEPARTMENT. See office locations below.

For additional information contact the nearest local Taxation and Revenue Department Office:

HEADQUARTERS OFFICE:

Manuel Lujan Sr. Building
1200 St. Francis Drive
P.O. Box 630
Santa Fe, NM 87504-0630
Telephone: 827-0700

ALAMOGORDO

Taxation & Revenue Department
Murray Morgan State Office Bldg.
P.O. Box 156
Alamogordo, NM 88311-0156
Telephone: 437-4850

ALBUQUERQUE - Dist. B Hdqtrs.

Taxation & Revenue Department
First National Bank Bldg. East
5301 Central, NE
P.O. Box 8485
Albuquerque, NM 87198-8485
Telephone: 841-6200

CLOVIS

Taxation & Revenue Department
Bruce King State Office Bldg.
P.O. Drawer 759
Clovis, NM 88102-0759
Telephone: 763-5515

FARMINGTON

Taxation & Revenue Department
3501 S. Main St.
P.O. Box 479
Farmington, NM 87489-0479
Telephone: 325-5049

HOBBS

Taxation & Revenue Department
726 E. Michigan, Suite 170
P.O. Box 216
Hobbs, NM 88241-0216
Telephone: 393-0163

LAS CRUCES - Dist. C Hdqtrs.

Taxation & Revenue Department
505 South Main St.
P.O. Box 607
Las Cruces, NM 88004-0607
Telephone: 524-6225

SANTA FE - Dist. A Hdqtrs.

Taxation & Revenue Department
Manuel Lujan Sr. Bldg.
1200 South St. Francis Dr.
P.O. Box 5374
Santa Fe, NM 87502-5374
Telephone: 827-0951

ROSWELL

Taxation & Revenue Department
323 & 325 South Main St.
P.O. Box 1557
Roswell, NM 88202-1557
Telephone: 624-6065