

COUNTY AND MUNICIPAL CODES

BERNALILLO		LEA		SAN JUAN	
Albuquerque	02-100	Eunice	06-210	Aztec	16-218
Laguna Pueblo (1)	02-951	Hobbs	06-111	Bloomfield	16-312
Laguna Pueblo (2)	02-952	Jal	06-306	Farmington	16-121
Rancho de Albuquerque	02-200	Lovington	06-405	Remainder of County	16-016
Rio Rancho (Bernalillo)	02-647	Lovington Indus. Park	06-158	SAN MIGUEL	
Sandia Pueblo (1)	02-901	Tatum	06-500	Las Vegas	12-122
Sandia Pueblo (2)	02-902	Remainder of County	06-006	Mosquero (San Miguel)	12-418
State Fairgrounds	02-555	LINCOLN		Pecos	12-313
Tijeras	02-318	Capitan	26-211	Remainder of County	12-012
Remainder of County	02-002	Carrizozo	26-307	SANTA FE	
CATRON		Corona	26-406	Edgewood	01-320
Reserve	28-130	Ruidoso	26-112	Espanola (Santa Fe)	01-226
Remainder of County	28-028	Ruidoso Downs	26-501	Espanola/Santa Clara Grant (1)	01-903
CHAVES		Remainder of County	26-026	Espanola/Santa Clara Grant (2)	01-904
Dexter	04-201	LOS ALAMOS		Nambe Pueblo (1)	01-951
Hagerman	04-300	City and County	32-032	Nambe Pueblo (2)	01-952
Lake Arthur	04-400	LUNA		Santa Clara Pueblo (1)	01-901
Roswell	04-101	Columbus	19-212	Santa Clara Pueblo (2)	01-902
Remainder of County	04-004	Deming	19-113	Santa Fe (city)	01-123
CIBOLA		Deming Indus. Park	19-155	Santa Fe Airport	01-161
Grants	33-227	Remainder of County	19-019	Remainder of County	01-001
Milan	33-131	McKINLEY		SIERRA	
Laguna Pueblo (1)	33-901	Gallup	13-114	Elephant Butte	21-319
Laguna Pueblo (2)	33-902	Remainder of County	13-013	Truth or Consequences	21-124
Remainder of County	33-033	MORA		Truth or Consequences Airport	21-164
COLFAX		Wagon Mound	30-115	Williamsburg	21-220
Angel Fire	09-600	Remainder of County	30-030	Remainder of County	21-021
Cimarron	09-401	OTERO		SOCORRO	
Eagle Nest	09-509	Alamogordo	15-116	Magdalena	25-221
Maxwell	09-202	Cloudcroft	15-213	Socorro (city)	25-125
Raton	09-102	Tularosa	15-308	Socorro Indus. Park	25-162
Springer	09-301	Remainder of County	15-015	Remainder of County	25-025
Remainder of County	09-009	QUAY		TAOS	
CURRY		House	10-407	Questa	20-222
Clovis	05-103	Logan	10-309	Questa Airport	20-160
Clovis Airport	05-154	San Jon	10-214	Red River	20-317
Grady	05-203	Tucumcari	10-117	Taos (city)	20-126
Melrose	05-402	Remainder of County	10-010	Taos Airport	20-163
Texico	05-302	RIO ARRIBA		Taos Ski Valley	20-414
Remainder of County	05-005	Chama	17-118	Remainder of County	20-020
DeBACA		Espanola (Rio Arriba)	17-215	TORRANCE	
Fort Sumner	27-104	Espanola/Santa Clara Grant (1)**	17-903	Encino	22-410
Remainder of County	27-027	Espanola/Santa Clara Grant (2)**	17-904	Estancia	22-503
DONA ANA		Jicarilla Apache Nation (1)	17-931	Moriarty	22-223
Hatch	07-204	Jicarilla Apache Nation (2)	17-932	Moriarty Airport	22-159
Las Cruces	07-105	Santa Clara Pueblo (1)	17-901	Mountainair	22-127
Mesilla	07-303	Santa Clara Pueblo (2)	17-902	Willard	22-314
Sunland Park	07-416	Remainder of County	17-017	Remainder of County	22-022
Remainder of County	07-007	ROOSEVELT		UNION	
EDDY		Causey	11-408	Clayton	18-128
Artesia	03-205	Dora	11-310	Des Moines	18-224
Carlsbad	03-106	Elida	11-216	Folsom	18-411
Hope	03-304	Floyd	11-502	Grenville	18-315
Loving	03-403	Portales	11-119	Remainder of County	18-018
Remainder of County	03-003	Remainder of County	11-011	VALENCIA	
GRANT		SANDOVAL		Belen	14-029
Bayard	08-206	Bernalillo (City)	29-120	Alexander Airport	14-152
Hurley	08-404	Corrales (Sandoval)	29-504	Bosque Farms	14-505
Santa Clara	08-305	Cuba	29-311	Laguna Pueblo (1)	14-901
Silver City	08-107	Jicarilla Apache Nation (1)	29-931	Laguna Pueblo (2)	14-902
Remainder of County	08-008	Jicarilla Apache Nation (2)	29-932	Los Lunas	14-316
GUADALUPE		Laguna Pueblo (1)	29-921	Remainder of County	14-014
Santa Rosa	24-108	Laguna Pueblo (2)	29-922		
Vaughn	24-207	Jemez Springs	29-217		
Remainder of County	24-024	Rio Rancho (Sandoval)	29-524		
HARDING		San Ysidro	29-409		
Mosquero (Harding)	31-208	Sandia Pueblo (1)	29-911		
Roy	31-109	Sandia Pueblo (2)	29-912		
Remainder of County	31-031	Santa Ana Pueblo (1)	29-951		
HILDAGO		Santa Ana Pueblo (2)	29-952		
Lordsburg	23-110	Remainder of County	29-029		
Viriden	23-209				
Remainder of County	23-023				

(1) Sales to or by tribal entities or members
(2) Sales to tribal non-members by tribal non-members
** Businesses located on Santa Clara land within the city limits of Espanola

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 form RPD 41218 Registration for Special Tax Programs 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 form ACD-31075 Registration Update.

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 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 # 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 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.
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 Secretary of State Business ID Number. They may be contacted at www.sos.state.nm.us or by phone at 1-800-477-3632.
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 form RPD 41218 Registration for Special Tax Programs, which may be obtained at the offices listed below or at 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 form ACD 31096 Tax Clearance Request.
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
1200 South St Francis Dr
PO Box 5374
Santa Fe, NM 87502-5374
(505) 827-0951
Fax (505) 827-9876

Taxation and Revenue Department
2540 El Paseo, Bldg. #2
PO Box 607
Las Cruces, NM 88004-0607
(575) 524-6225
Fax (575) 524-6224

Taxation and Revenue Department
400 N Pennsylvania Ave, Suite 200
PO Box 1557
Roswell, NM 88202-1557
(575) 624-6065
Fax (575) 624-6070

Taxation and Revenue Department
Bank of the West Building
5301 Central Ave. NE
PO Box 8485
Albuquerque, NM 87198-8485
(505) 841-6200
Fax (505) 841-6326

Taxation and Revenue Department
3501 E. Main St., Suite N
PO Box 479
Farmington, NM 87499-0479
(505) 325-5049
(505) 599-9703