



# NEW MEXICO SPECIAL EVENTS

## WHO IS A VENDOR?

A “vendor” is a person selling merchandise, providing a service or attending to an informational booth. A vendor may also be referred to as a taxpayer.

## WHAT IS A SPECIAL EVENT?

A “special event” means an entertainment, amusement, recreational, or marketing event which occurs at a single location on an irregular basis and where merchandise or services are sold.

Vendors who sell at other special events in New Mexico must file and pay tax **based on the location of each event.**

Dear Vendor,

New Mexico needs you to register!

The New Mexico Taxation and Revenue Department is working to improve the tax process for special event vendors. We **will not** be collecting tax payments at the special events. *Failure to register, file and pay may impact your ability to participate in future special events.*

Vendors who take part in special events MUST file and pay using a TRD-41413 Gross receipts tax return by the 25th day of month after the event. This can be completed electronically using the Taxpayer Access Point, [www.tap.state.nm.us](http://www.tap.state.nm.us) or on paper form.

This new process is aimed at helping you to have the most time for sales and to streamline your NM Gross Receipts tax filing.

- Step 1: **Register** for GRT ID on TAP or in person at a District Office
- Step 2: **Attend** your special event
- Step 3: **File** a TRD-41413 Return on paper or a GRT return on TAP
- Step 4: **Pay** your balance on TAP or mail in paper check



NMTRD staff will not be visiting vendor booths during the special event. If you have any questions, please feel free to contact one of our offices.

## District Field Offices

All District offices are open by appointment only.

Taxpayers may schedule an appointment at district tax offices using the Department's automated appointment system at: <https://wb-nmtaxrevenue.qmatic.cloud/>

For assistance with making an appointment, please call 1-866-285-2996

Albuquerque District Office: 10500 Copper Avenue Albuquerque, NM 87123 Hours: Monday - Friday 8:00 am - 5:00 pm

Santa Fe District Office: 1200 South St. Francis Drive Santa Fe, NM 87502 Hours: Monday - Friday 8:00 am - 5:00 pm

Las Cruces District Office: 2540 S. El Paseo, Bldg. #2 Las Cruces, NM 88004 Hours: Monday - Friday 8:00 am - 5:00 pm

Farmington District Office: 3501 E. Main Street, Suite N Farmington, NM 87499 Hours: Monday, Wednesday, & Friday 8:00 am - 5:00 pm

Roswell District Office: 400 Pennsylvania Ave., Suite 200 Roswell, NM 88202 Hours: Monday, Wednesday, & Friday 8:00 am - 5:00 pm

Please be advised that this publication is intended as a general guide and does not constitute a ruling issued pursuant to NMSA 1978, Section 9-11-6.2, does not stop the Department from taking a contrary position in the future and is not a substitute for legal advice.



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## We are here to help:

**TRD Website:** <http://www.tax.newmexico.gov/>

**TAP:** <https://tap.state.nm.us/>

**Mailing address:**

NM Taxation and Revenue Dept, PO Box 25128, Santa Fe, NM 87504-5128

**Call Center phone number:** 1-866-285-2996

**For video instructions on how to file on TAP please follow the below link to YouTube:** <https://m.youtube.com/watch?v=CqmaHRNPcfA>

Location codes are now based on the destination of the product or service. Please read filers kit for rate code instructions. Blank forms will be available at District Offices. Due date to file and pay for the event is 25th of the month after the event.

New Mexico Taxation & Revenue Department



Taxpayer Access Point (TAP)



**Warning:** The New Mexico Taxation and Revenue Department prohibits the use of password sharing to gain third-party access to any tax account. The Department requires the use of a third-party logon to gain third-party access to an account. Please contact the department at 866-285-2996 with any questions on how to obtain third-party access. ACD-31102 Tax Information Authorization Tax Disclosure Form can be found [here](#).

**Tap web address to file and pay:** <https://tap.state.nm.us>



What are you looking for?

For instructional videos check out our YouTube channel:  
<https://www.youtube.com/channel/UC5cM2t8EvaVfktonhMwDgNw>

For instructional video on how to apply for a NM Business tax ID see the below link:  
[https://www.youtube.com/watch?v=bmm\\_L8Q7Mo8](https://www.youtube.com/watch?v=bmm_L8Q7Mo8)

For information on how to update your business using our online portal please see the below link:  
[https://www.youtube.com/watch?v=i\\_Cmh5VclmA](https://www.youtube.com/watch?v=i_Cmh5VclmA)