



# NEW MEXICO SPECIAL EVENTS

## We are here to help!

### 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 multiple special events in New Mexico must file and pay GRT 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, or on paper the form.

This process is designed to help you streamline your NM Gross Receipts tax filing.

**Step 1:** Register for a GRT ID on our Taxpayer access point website [TAP.state.nm.us](http://TAP.state.nm.us) OR reactivate an existing GRT ID by emailing the completed ACD-31015 form to [Business.Reg@tax.nm.gov](mailto:Business.Reg@tax.nm.gov)

**Step 2:** Attend your special event

**Step 3:** Log in to [TAP.state.nm.us](http://TAP.state.nm.us) to file and pay your taxes OR mail in your paper return TRD-41413 and paper check.

\*Due date to file and pay for the event is 25th of the month after the event.

Contact us:

Email: [Business.Reg@tax.nm.gov](mailto:Business.Reg@tax.nm.gov)

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

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

### 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 the call center at 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

**For instructional videos check out our YouTube channel:**

<https://www.youtube.com/@newmexicotaxationrevenue8012>

**For instructional video on how to apply for a NM Business tax ID see the below link:**

[https://youtu.be/bmm\\_L8Q7Mo8](https://youtu.be/bmm_L8Q7Mo8)

**For information on how to update your business using our online portal please see the below link:**

[https://youtu.be/i\\_Cmh5VclmA](https://youtu.be/i_Cmh5VclmA)



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.