



# 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.

## WE WANT YOUR FEEDBACK:

A survey will be sent to you by email

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. Our presence at the events will be to assist you with registering your business and answering questions about how and when to file your return. *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 CRS-1 report by the 25<sup>th</sup> day of month of 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 (see example on other side).

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 CRS ID on TAP or in person at a District Office
- Step 2: **Attend** your special event
- Step 3: **File & Pay** a CRS-1 Report on TAP

Talk to us

NMTRD staff will be visiting vendor booths during the special event to verify or assist with your registration. All NMTRD staff will have photo credentials.

## District Field Offices

Albuquerque District Office  
10500 Copper Avenue  
Albuquerque, NM 87123  
Telephone: (505) 841-6352  
Hours: Monday – Friday 8:00 am - 5:00 pm

Roswell District Office  
400 Pennsylvania Ave., Suite 200  
Roswell, NM 88202  
Telephone: (575) 624-6065  
Hours: Monday – Friday 8:00 am - 5:00 pm

Las Cruces District Office  
2540 S. El Paseo, Bldg. #2  
Las Cruces, NM 88004  
Telephone: (575) 524-6225  
Hours: Monday – Friday 8:00 am - 5:00 pm

Santa Fe District Office  
1200 South St. Francis Drive  
Santa Fe, NM 87502  
Telephone: (505) 827-0951  
Hours: Monday – Friday 8:00 am - 5:00 pm

Farmington District Office  
3501 E. Main Street, Suite N  
Farmington, NM 87499  
Telephone: (505) 325-5049  
Hours: Monday – 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/>

Gross Receipts Information: <http://www.tax.newmexico.gov/Businesses/gross-receipts.aspx>

Special Events Website: <http://www.tax.newmexico.gov/Businesses/special-events-promoters-and-vendors.aspx>

FAQ: <http://www.tax.newmexico.gov/frequently-asked-questions.aspx>

**Mailing address:**

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

Call Center phone number: 505-841-6352

Location codes vary but are typically the location of the event  
 Due date to file and pay for the event is 25<sup>th</sup> of the month  
 Blank forms will be available at District Offices

Gross Receipts Tax Calculation (Back-Out)		
1. Gross Sales Including Tax:		\$
2. Gross Receipts Excluding Tax (Boxes D and F):	Divide Line 1 by 1.064375	\$
3. Gross Receipts Tax Due (Box H):	Subtract Line 2 from Line 1	\$

Changes based on location of event

A Municipality / County Name	B Special Code*	C Location Code	D Gross Receipts (Excluding Tax)	E Total Deductions	F Taxable Gross Receipts	G Tax Rate	H Gross Receipts Tax
STATE FAIR		02-555	\$ 5,000.00	\$ 0.00	\$ 5,000.00	6.4375	\$ 321.86
TOTAL COLUMNS D, E and H. *See instructions for column B.			\$ 5,000.00	\$ 0.00	1	TOTAL GROSS RECEIPTS TAX	\$ 321.86
Payment made by: <input type="checkbox"/> Automated Clearinghouse Deposit			Date	2		COMPENSATING TAX	
<input type="checkbox"/> Federal Wire Transfer			Date	3		WITHHOLDING TAX	
Check if applicable: <input type="checkbox"/> Amended Report					4		TOTAL TAX DUE \$ 321.86
TAX PERIOD					5		PENALTY
09   01   2019 through 09   30   2019					6		INTEREST
Print Name _____			NM CRS ID No. _____		7		TOTAL AMOUNT DUE \$ 321.86
			Phone No. _____				

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I declare that I have examined this return including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of taxpayer or agent \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_ E-mail address \_\_\_\_\_