

# PARTICIPANT/EMPLOYER CHANGE PACKET

CONDUENT  
P.O. Box 27460  
Albuquerque, NM 87125-7460  
Toll Free: (866) 916-0310

Revised 01/01/17



**TNT Fiscal Intermediary Services, Inc.**  
**Fiscal Agent**

This form is NOT to be used as a notification of a change in EOR

**MEMBER/PARTICIPANT/EMPLOYER DEMOGRAPHIC CHANGE FORM**

**REQUIRED INFORMATION:**

Is this demographic change for (mark one):

- ☐ Member/Participant/Employer of Record
- ☐ Member/Participant Only
- ☐ Employer of Record Only

Member/Participant Name: \_\_\_\_\_  
(Last) (First) (MI)

Member/Participant Medicaid #: \_\_\_\_\_

Employer of Record Name: \_\_\_\_\_  
(Last) (First) (MI)

(Member/Participant/Employer of Record) Social Security Number: \_\_\_\_\_  
(Please circle Participant or Employer of Record above for which the change pertains)

**COMPLETE ONLY SECTIONS THAT HAVE CHANGED**

- Name: \_\_\_\_\_
- Mailing Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_
- Physical Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_
- County: \_\_\_\_\_
- Home Phone: (\_\_\_\_\_) \_\_\_\_\_
- Cell Phone: (\_\_\_\_\_) \_\_\_\_\_
- Fax Number: (\_\_\_\_\_) \_\_\_\_\_
- Email Address: \_\_\_\_\_
- Email Address (2): \_\_\_\_\_

**EMPLOYER:** If you have a change in your Name please provide a copy of your Social Security Card and mail with this Member/Participant/Employer Change Form to: CONDUENT P.O. Box 27460 Albuquerque, NM 87125-7460, you may also fax them to Toll Free Fax# (866) 302-6787.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## Tax Information Authorization

- ▶ Do not sign this form unless all applicable lines have been completed.  
▶ Do not use this form to request a copy or transcript of your tax return.  
Instead, use Form 4506 or Form 4506-T.

OMB No. 1545-1163  
For IRS Use Only  
Received by: \_\_\_\_\_  
Name \_\_\_\_\_  
Telephone (\_\_\_\_) \_\_\_\_\_  
Function \_\_\_\_\_  
Date \_\_\_\_/\_\_\_\_/\_\_\_\_

**1 Taxpayer information.** Taxpayer(s) must sign and date this form on line 7.

Taxpayer name(s) and address (type or print)	Social security number(s) ____-____-____	Employer identification number ____-____
	Daytime telephone number (____) _____	Plan number (if applicable) _____

**2 Appointee.** If you wish to name more than one appointee, attach a list to this form.

Name and address <b>Teresa Blubaugh TNT Fiscal Inter. Serv., Inc. Fiscal Agent</b> <b>4935 Indian School Rd. NE</b> <b>Salem, OR 97305</b>	CAF No. <b>0303-50779R</b> Telephone No. <b>(503) 463-0134</b> Fax No. <b>(503) 463-0179</b> <input checked="" type="checkbox"/> Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
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**3 Tax matters.** The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line. Do not use Form 8821 to request copies of tax returns.

(a) Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s) (see the instructions for line 3)	(d) Specific Tax Matters (see Instr.)
Income tax withholding and Employment Taxes	940, W2, W2(c), W3, W3(c)	2010-2013	
Income tax withholding and Employment Taxes	941, 941(c), 843	Q1, Q2, Q3, Q4, 2010-2013	
SS-4 / EIN	SS-4		

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions on page 4. If you check this box, skip lines 5 and 6. ▶ ☐

**5 Disclosure of tax information** (you must check a box on line 5a or 5b unless the box on line 4 is checked):

- a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box. ▶ ☒
- b If you do not want any copies of notices or communications sent to your appointee, check this box. ▶ ☐

**6 Retention/revocation of tax information authorizations.** This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed on line 3 above unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you must attach a copy of any authorizations you want to remain in effect and check this box. ▶ ☐

To revoke this tax information authorization, see the instructions on page 4.

**7 Signature of taxpayer(s).** If a tax matter applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods on line 3 above.

▶ IF NOT SIGNED AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

▶ DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Print Name \_\_\_\_\_ Title (if applicable) \_\_\_\_\_

Print Name \_\_\_\_\_ Title (if applicable) \_\_\_\_\_

☐ ☐ ☐ ☐ ☐ PIN number for electronic signature

☐ ☐ ☐ ☐ ☐ PIN number for electronic signature

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information in any office of the IRS for the type of tax and the years or periods you list on Form 8821. You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on Form 8821.

Form 8821 does not authorize your appointee to advocate your position with respect to the federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent you, use Form 2848, Power of Attorney and Declaration of Representative.

Use Form 4506, Request for Copy of Tax Return, to get a copy of your tax return.

Use Form 4506-T, Request for Transcript of Tax Return, to order: (a) transcript of tax account information and (b) Form W-2 and Form 1099 series information.

Use Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as an appointee and should not file Form 8821. If a fiduciary wishes to authorize an appointee to inspect and/or receive confidential tax information on behalf of the fiduciary, Form 8821 must be filed and signed by the fiduciary acting in the position of the taxpayer.

### When To File

Form 8821 must be received by the IRS within 60 days of the date it was signed and dated by the taxpayer.

### Where To File Chart

IF you live in . . .	THEN use this address . . .	Fax Number*
Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, or West Virginia	Internal Revenue Service Memphis Accounts Management Center PO Box 268, Stop 8423 Memphis, TN 38101-0268	901-546-4115
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, or Wyoming	Internal Revenue Service 1973 N. Rulon White Blvd. MS 6737 Ogden, UT 84404	801-620-4249
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the Virgin Islands**, Puerto Rico (or if excluding income under section 933), a foreign country, U.S. citizens and those filing Form 2555, 2555-EZ, or 4563.	Internal Revenue Service International CAF DP: SW-311 11601 Roosevelt Blvd. Philadelphia, PA 19255	215-516-1017

\*These numbers may change without notice.

\*\*Permanent residents of Guam should use Department of Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas Charlotte Amalie, St. Thomas, V.I. 00802.



## Where To File

Generally, mail or fax Form 8821 directly to the IRS. See the *Where To File Chart* on page 2. Exceptions are listed below.

If Form 8821 is for a specific tax matter, mail or fax it to the office handling that matter. For more information, see the instructions for line 4.

Your representative may be able to file Form 8821 electronically with the IRS from the IRS website. For more information, go to [www.irs.gov](http://www.irs.gov). Under the *Tax Professionals* tab, click on *e-services-Online Tools for Tax Professionals*. If you complete Form 8821 for electronic signature authorization, do not file a Form 8821 with the IRS. Instead, give it to your appointee, who will retain the document.

## Revocation of an Existing Tax Information Authorization

If you want to revoke an existing tax information authorization and do not want to name a new appointee, send a copy of the previously executed tax information authorization to the IRS, using the *Where To File Chart* on page 2. The copy of the tax information authorization must have a current signature and date of the taxpayer under the original signature on line 7. Write "REVOKE" across the top of Form 8821. If you do not have a copy of the tax information authorization you want to revoke, send a statement to the IRS. The statement of revocation or withdrawal must indicate that the authority of the appointee is revoked, list the tax matters and periods, and must be signed and dated by the taxpayer or representative. If the taxpayer is revoking, list the name and address of each recognized appointee whose authority is revoked. When the taxpayer is completely revoking authority, the form should state "remove all years/periods" instead of listing the specific tax matters, years, or periods. If the appointee is withdrawing, list the name, TIN, and address (if known) of the taxpayer.

To revoke a specific use tax information authorization, send the tax information authorization or statement of revocation to the IRS office handling your case, using the above instructions.

## Taxpayer Identification Numbers (TINs)

TINs are used to identify taxpayer information with corresponding tax returns. It is important that you furnish correct names, social security numbers (SSNs), individual taxpayer identification numbers (ITINs), or employer identification numbers (EINs) so that the IRS can respond to your request.

## Partnership Items

Sections 6221-6234 authorize a Tax Matters Partner to perform certain acts on behalf of an affected partnership. Rules governing the use of Form 8821 do not replace any provisions of these sections.

## Representative Address Change

If the representative's address has changed, a new Form 8821 is not required. The representative can send a written notification that includes the new information and their signature to the location where the Form 8821 was filed.

## Specific Instructions

### Line 1. Taxpayer Information

**Individuals.** Enter your name, TIN, and your street address in the space provided. Do not enter your appointee's address or post office box. If a joint return is used, also enter your spouse's name and TIN. Also enter your EIN if applicable.

**Corporations, partnerships, or associations.** Enter the name, EIN, and business address.

**Employee plan or exempt organization.** Enter the name, address, and EIN of the plan sponsor or exempt organization, and the plan name and three-digit plan number.

**Trust.** Enter the name, title, and address of the trustee, and the name and EIN of the trust.

**Estate.** Enter the name, title, and address of the decedent's executor/personal representative, and the name and identification number of the estate. The identification number for an estate includes both the EIN, if the estate has one, and the decedent's TIN.

### Line 2. Appointee

Enter your appointee's full name. Use the identical full name on all submissions and correspondence. Enter the nine-digit CAF number for each appointee. If an appointee has a CAF number for any previously filed Form 8821 or power of attorney (Form 2848), use that number. If a CAF number has not been assigned, enter "NONE," and the IRS will issue one directly to your appointee. The IRS does not assign CAF numbers to requests for employee plans and exempt organizations.

If you want to name more than one appointee, indicate so on this line and attach a list of appointees to Form 8821.

Check the appropriate box to indicate if either the address, telephone number, or fax number is new since a CAF number was assigned.

### Line 3. Tax Matters

Enter the type of tax, the tax form number, the years or periods, and the specific tax matter. Enter "Not applicable," in any of the columns that do not apply.

For example, you may list "Income, 1040" for calendar year "2006" and "Excise, 720" for "2006" (this covers all quarters in 2006). For multiple years or a series of inclusive periods, including quarterly periods, you may list 2004 through (thru or a hyphen) 2006. For example, "2004 thru 2006" or "2nd 2005-3rd 2006." For fiscal years, enter the ending year and month, using the YYYYMM format. Do not use a general reference such as "All years," "All periods," or "All taxes." Any tax information authorization with a general reference will be returned.

You may list the current year or period and any tax years or periods that have already ended as of the date you sign the tax information authorization. However, you may include on a tax information authorization only future tax periods that end no later than 3 years after the date the tax information authorization is received by the IRS. The 3 future periods are determined starting after December 31 of the year the tax information authorization is received by the IRS. You must enter the type of tax, the tax form number, and the future year(s) or period(s). If the matter relates to estate tax, enter the date of the decedent's death instead of the year or period.

In column (d), enter any specific information you want the IRS to provide. Examples of column (d) information are: lien information, a balance due amount, a specific tax schedule, or a tax liability.

For requests regarding Form 8802, Application for United States Residency Certification, enter "Form 8802" in column (d) and check the specific use box on line 4. Also, enter the appointee's information as instructed on Form 8802.

**Note.** If the taxpayer is subject to penalties related to an individual retirement account (IRA) account (for example, a penalty for excess contributions) enter, "IRA civil penalty" on line 3, column a.

#### Line 4. Specific Use Not Recorded on CAF

Generally, the IRS records all tax information authorizations on the CAF system. However, authorizations relating to a specific issue are not recorded.

Check the box on line 4 if Form 8821 is filed for any of the following reasons: (a) requests to disclose information to loan companies or educational institutions, (b) requests to disclose information to federal or state agency investigators for background checks, (c) application for EIN, or (d) claims filed on Form 843, Claim for Refund and Request for Abatement. If you check the box on line 4, your appointee should mail or fax Form 8821 to the IRS office handling the matter. Otherwise, your appointee should bring a copy of Form 8821 to each appointment to inspect or receive information. A specific-use tax information authorization will not revoke any prior tax information authorizations.

#### Line 6. Retention/Revocation of Tax Information Authorizations

Check the box on this line and attach a copy of the tax information authorization you do not want to revoke. The filing of Form 8821 will not revoke any Form 2848 that is in effect.

#### Line 7. Signature of Taxpayer(s)

**Individuals.** You must sign and date the authorization. Either husband or wife must sign if Form 8821 applies to a joint return.

**Corporations.** Generally, Form 8821 can be signed by: (a) an officer having legal authority to bind the corporation, (b) any person designated by the board of directors or other governing body, (c) any officer or employee on written request by any principal officer and attested to by the secretary or other officer, and (d) any other person authorized to access information under section 6103(e).

**Partnerships.** Generally, Form 8821 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form 8821. See *Partnership Items* on page 3.

**All others.** See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

#### Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 8821 is provided by the IRS for your convenience and its use is voluntary. If you designate an appointee to inspect and/or receive confidential tax information, you are required by section 6103(c) to provide the information requested on Form 8821. Under section 6109, you must disclose your social security number (SSN), employer identification number (EIN), or individual taxpayer identification number (ITIN). If you do not provide all the information requested on this form, we may not be able to honor the authorization.

The IRS may provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 min.; **Learning about the law or the form**, 12 min.; **Preparing the form**, 24 min.; **Copying and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 8821 simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not send Form 8821 to this address.** Instead, see the *Where To File Chart* on page 2.

COMPLETE FORM AND RETURN

ONLY IF: THERE IS ANY CHANGES IN YOUR FEDERAL I.R.S. NUMBER, NAME, ADDRESS, OR OWNERSHIP (WITH EFFECTIVE DATE), AND IF YOU ARE REQUESTING TO SUSPEND YOUR ACCOUNT

**Change in Name, Address and/or Federal I.R.S. Number**

Legal Name Change: \_\_\_\_\_ Date \_\_\_\_\_  
(If name change is due to Incorporation, A Status Report Form (ES-802) must be completed)  
Business Name Change: \_\_\_\_\_

Mailing Address Change: \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
NM Business Location  
Address Change: \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

NOTE: If mailing address is the same as your business location address write "same".

Telephone Number Change ( ) \_\_\_\_\_  
Federal I.R.S.; Employer Identification No. Change \_\_\_\_\_  
State Reason For Change(s): \_\_\_\_\_

**Request Account Suspension Because:**

\_\_\_\_\_ Closed Business Last Date For Paying Wages \_\_\_\_\_  
\_\_\_\_\_ Operating Without Employees Last Date For Paying Wages \_\_\_\_\_  
\_\_\_\_\_ Sold Business

NOTE: If you sold your business complete change in Ownership section below and provide your forwarding address in the mailing address change section above.

**Change In Ownership:**

Date Sold \_\_\_\_\_ Date New Owner(s) Took Over Business \_\_\_\_\_  
New Owner(s) Legal Name \_\_\_\_\_  
Business Name \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
Telephone Number ( ) \_\_\_\_\_

Are You Continuing to Operate a Business in New Mexico? Yes ☐ No ☐

If your answer is no give last date you paid wages \_\_\_\_\_

If your answer is yes, please complete a Status Report (ES-802 form) on current business.

Authorized Signature \_\_\_\_\_ Title \_\_\_\_\_

Date \_\_\_\_\_



STATE OF NEW MEXICO - TAXATION AND REVENUE DEPARTMENT  
**BUSINESS TAX REGISTRATION UPDATE**  
PLEASE TYPE OR PRINT IN BLACK INK - Instructions on reverse

CURRENT INFORMATION					
1. New Mexico Taxation and Revenue Department Identification Number (NM TRD ID#) 0 - - - - - 00			2. Federal Employer Identification Number: (FEIN) - - - - -		
3. Business Name			4. DBA (if applicable)		
NEW INFORMATION FILE IN THOSE BOXES BELOW FOR WHICH A CHANGE IS BEING REPORTED					
5. <input type="checkbox"/> Change the business registration status to: ACTIVE/CLOSED (Circle one) Effective Date: / /			6. <input type="checkbox"/> Change the Business Start Date to: / / (Note: When ownership has changed a new NM TRD ID# must be obtained)		
7. Business Name			DBA		
Business Phone Number ( ) Ext.			Other Phone Number ( )		
Mailing Address			City	State	Zip Code
Business Location Address (not a PO Box)			City	State	Zip Code
Add other physical location (Attach additional pages if necessary)			City	State	Zip Code
8. Will business pay wages to employees in New Mexico? Yes <input type="checkbox"/> No <input type="checkbox"/>			9. Workers Compensation Fee? <input type="checkbox"/> ADD <input type="checkbox"/> DELETE Effective Date:		
10. Seasonal Businesses Only - Change the business season to: Season Start Month Season End Month					
11. Change the CRS Filing Status to: <input type="checkbox"/> MONTHLY <input type="checkbox"/> QUARTERLY <input type="checkbox"/> SEMI-ANNUALLY (NOTE: Please review the filing status requirements on reverse before requesting a change.)					
12. Primary type of business in New Mexico (Check all that apply) ADD DELETE <input type="checkbox"/> Accommodation, Food Services, and Drinking Places <input type="checkbox"/> Administration and Support Services and Waste Management and Remediation Services <input type="checkbox"/> Agriculture, Forestry, Fishing, and Hunting <input type="checkbox"/> Arts, Entertainment and Resource Management <input type="checkbox"/> Construction <input type="checkbox"/> Educational Services <input type="checkbox"/> Finance and Insurance <input type="checkbox"/> Government <input type="checkbox"/> Health Care and Social Assistance			13. Give a brief description of nature of business		
14. Federal Employer Identification Number (FEIN) <input type="checkbox"/> ADD <input type="checkbox"/> DELETE			15. Liquor License Type/No. : <input type="checkbox"/> ADD <input type="checkbox"/> DELETE <input type="checkbox"/> CHANGE		
16. Public Regulation Comm. No. : <input type="checkbox"/> ADD <input type="checkbox"/> DELETE <input type="checkbox"/> CHANGE			17. RLP Contractor's License No. : <input type="checkbox"/> ADD <input type="checkbox"/> DELETE <input type="checkbox"/> CHANGE		
18. Special Tax Registration Information - Only update if a change is necessary. Note: A Special Tax Registration must be completed when adding an activity below.			19. <input type="checkbox"/> Are you closing a business? You may want to request a Letter of Good Standing or a Certificate of No Tax Due. See instructions on the back of this form.		
Gasoline Sales <input type="checkbox"/> ADD <input type="checkbox"/> DELETE Special Fuels <input type="checkbox"/> ADD <input type="checkbox"/> DELETE Cigarette Sales <input type="checkbox"/> ADD <input type="checkbox"/> DELETE Tobacco Products <input type="checkbox"/> ADD <input type="checkbox"/> DELETE			Severing Natural Resources <input type="checkbox"/> ADD <input type="checkbox"/> DELETE Processing Natural Resources <input type="checkbox"/> ADD <input type="checkbox"/> DELETE Water Producer <input type="checkbox"/> ADD <input type="checkbox"/> DELETE Gaming Activities <input type="checkbox"/> ADD <input type="checkbox"/> DELETE		
20. Before updating Owners / Partners / Corporate Officers / Association Members / Shareholders information below, please see the instructions on the reverse side of this form. (Attach additional pages if necessary) #1 <input type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Delete #2 <input type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Delete					
SSN					
NAME & TITLE					
ADDRESS					
PHONE & E-MAIL					
21. I declare that the information reported on this form and any supplemental page(s) is true and correct.					
Print Name Signature Date					
Send original to any Taxation & Revenue Department office listed on the back of this form. Please keep a copy for your files.					



This business tax registration update is to be used for the following tax programs: Gross Receipts, Compensating, Withholding, Workers Compensation Fee, Gasoline, Special Fuels, Cigarette, Tobacco Products, Severance, Resource, Water Producers and Gaming Activities. All attachments must contain the business name and New Mexico Taxation and Revenue Department Identification Number (NM TRD ID#). Should you need assistance completing this update, please contact the department at one of the offices listed below.

**COMPLETE ONLY THE AREAS TO BE UPDATED OR CHANGED** -- If the ownership of a proprietorship has changed, a new NM TRD ID# is required (i.e. A proprietorship has now become a corporation; a different family member is now taking ownership of the family business, etc). If the ownership of a partnership has changed (i.e. a partner is no longer involved or you wish to add a partner) a new NM TRD ID# is required.

#### CURRENT INFORMATION

1. Provide the New Mexico Taxation and Revenue Department Identification Number (NM TRD ID#)
2. Provide the Federal Employer Identification Number (FEIN) if applicable. If the FEIN has changed as a result of an ownership change, a new NM TRD ID# is required.
3. Provide the current business name and name the business is Doing Business As (DBA) (as it appears on Taxation and Revenue Department records before the change is made).

#### NEW INFORMATION

4. Enter the name you are DOING BUSINESS AS if applicable.
5. Change the business registration status to ACTIVE or CLOSED. Circle one. Provide an effective date for the status change.
6. Change the Business Start Date if the date originally indicated is incorrect and no business activity has occurred.
7. Change as needed the Business Name, DBA, Business Phone Number and Extension, Other Phone Number, Mailing Address, Business Location Address and add any other physical locations. (Attach additional pages if necessary). Complete ONLY items that have changes.
8. Check Yes or No. Every employer, including employers of some agricultural workers, who withhold a portion of an employee's wages for payment of federal income tax, must withhold NM income tax.
9. Check the box to Add or Delete the Workers' Compensation Fee status. Provide an effective date when you become (or plan to become) a covered employer or are no longer subject to the fee. For more information contact the Workers' Compensation Administration at (505) 841-6000 or [www.workerscomp.state.nm.us](http://www.workerscomp.state.nm.us).
10. Seasonal Businesses only -- When the business is engaged in business activity outside the Business Season, the entity is no longer a Seasonal Business. Indicate the new Business Season for a seasonal business only.
11. Request to change the CRS filing Status to Monthly, Quarterly, or Semi-annually. Please be guided by the following filing status requirements:
  - a) Monthly -- due by the 25<sup>th</sup> 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. Monthly periods are from the 1<sup>st</sup> of each month to the last day of each month.
  - b) Quarterly -- due by the 25<sup>th</sup> 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 1<sup>st</sup> - March 31<sup>st</sup>; April 1<sup>st</sup> - June 30<sup>th</sup>; July 1<sup>st</sup> - September 30<sup>th</sup>; October 1<sup>st</sup> - December 31<sup>st</sup>.
  - c) Semiannual due by the 25<sup>th</sup> 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 1<sup>st</sup> - June 30<sup>th</sup>; July 1<sup>st</sup> - December 31<sup>st</sup>.
12. Add or Delete the business activity in which the business is engaged. More than one business activity can be selected. Please describe all business activities that are "added". If you are unsure as to your entity's business classification, please contact one of offices listed below.
13. Briefly describe the nature of the type(s) of business in which you will be engaging. The lack of information may affect the type of NTTC for which you qualify.
14. Add or Delete the Federal Employer Identification Number (FEIN), issued by the Internal Revenue Service. If the FEIN has changed as a result of an ownership change, a new NM TRD ID# is required.
15. Liquor License Type/No. - Add, Delete or Change the Liquor License Type/No. issued by the Alcohol and Gaming Division of the Regulation and Licensing Department.
16. Public Regulation Commission No. -- Add, Delete or Change the Public Regulation Commission No. issued by the Public Regulation Commission.
17. RLD Contractor's License No. -- Add, Delete, or Change the License Number issued by the Construction Industries Division of the Regulation and Licensing Department.
18. Special Tax Registration information -- Add or Delete an activity, which qualifies for Special Tax purposes. A Special Tax Registration form must be completed when adding an activity. Taxpayers selling, leasing, or transferring a liquor license should request a letter of no objection from the Taxation & Revenue Department.
19. Check this box if you are closing a business. Proprietorships may want to request a Letter of Good Standing from the Department to verify that there are no outstanding liabilities or non-filed reports for the business you are closing. Corporations dissolving or withdrawing from doing business in New Mexico should request a Corporate Certificate of No Tax Due and contact the Public Regulation Commission. Purchasers/Lessee's (Successor in Business) of a business, license, or permit may also request a Certificate of No Tax Due to ensure they are not liable for any taxes due the department by the seller or lessor. A Request for Tax Clearance or Letter of Good Standing can be downloaded at [www.tax.state.nm.us/](http://www.tax.state.nm.us/). For additional information, please contact one of the offices listed below.
20. You may update an owner's or partner's address, telephone number, or e-mail address. You may add, change, or delete Corporate Officers, Association Members, or Shareholders and their corresponding address, telephone number, or e-mail address. If you are unsure if a new NM TRD ID# is required, please contact the department at one of the offices listed below. Note: When ownership has changed, a new NM TRD ID# must be obtained.
21. The registration update should be signed by an Owner, Partner, Corporate Officer, Association Member, Shareholder, or authorized representative.

Return this form and all attachments to one of the offices listed below.

Taxation & Revenue Department  
Manuel Lujan Sr. Building  
1200 South St. Francis Dr.  
PO Box 5374  
Santa Fe, NM 87502-5374  
(505) 827-0951

Taxation & Revenue Department  
5301 Central NE  
PO Box 8485  
Albuquerque, NM 87198-8485  
(505) 841-6200

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

Taxation & Revenue Department  
400 N. Pennsylvania St. 200  
PO Box 1557  
Roswell, NM 88202-1557  
(575) 624-6065