

# NEW MEXICO BULLETIN



New Mexico  
Taxation and Revenue Department

## New Mexico Requires Tax Practitioners to File Electronically

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**TAX PRACTITIONERS** who prepare New Mexico Personal Income Tax Returns must ensure that the returns are submitted by Department-approved electronic media.

Beginning January 1, 2009, paid tax practitioners who prepare more than twenty-five New Mexico personal income tax returns must ensure that each return is submitted using a Department-approved electronic media, unless the taxpayer whose return is being prepared requests otherwise (Section 7-1-71.4 NMSA 1978). A \$5 penalty will be assessed for each personal income tax return a preparer files in violation of this requirement.

The requirement applies only to returns filed for the tax year immediately preceding the calendar year in which it is filed.

Department-approved electronic media include New Mexico personal income tax returns transmitted electronically or paper PIT-1 Forms with 2D Bar Codes containing the taxpayer's tax return information. The information in the 2D Bar Code is electronically captured. An electronically transmitted return can be transmitted through the Department's Internet Web Site or transmitted via the Internet using an approved third-party software or online program.

A tax return preparer is a person who prepares for others for compensation, or who employs one or more persons to prepare for others for compensation, a New Mexico personal income tax return. New Mexico uses the federal Employer Identification Number (EIN) to identify the preparer. All returns prepared by tax preparers employed within an office, or a branch of an office, using the same EIN count toward the 26-return threshold.

A taxpayer whose return is being prepared may choose to waive the tax preparer's requirement to file by electronic media. A signed Form RPD-41338, *Taxpayer Waiver for Preparers Electronic Filing Requirement*, must be attached to the paper New Mexico personal income tax return.

For further information regarding this new requirement for tax practitioners, please visit the Department's web page at <http://www.tax.newmexico.gov/Tax-Professionals/Pages/Filing.aspx>, or contact the nearest TRD local office listed on the following page.

**New Mexico Taxation and Revenue Department**  
**P.O. Box 630**  
**Santa Fe, NM 87504-0630**

# BULLETIN

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The local state tax offices offer full service and information about New Mexico's taxes, tax programs, forms and specific information about your filing situation.

**ALBUQUERQUE (505) 841-6200**  
Taxation and Revenue Department  
5301 Central NE  
P.O. Box 8485  
Albuquerque, NM 87198-8485

**LAS CRUCES (575) 524-6225**  
Taxation and Revenue Department  
2540 S. El Paseo Bldg. #2  
P.O. Box 607  
Las Cruces, NM 88004-0607

**SANTA FE (505) 827-0951**  
Taxation and Revenue Department  
Manuel Lujan Sr. Bldg.  
1200 S. St. Francis Dr.  
P.O. Box 5374  
Santa Fe, NM 87502-5374

**ROSWELL (575) 624-6065**  
Taxation and Revenue Department  
400 Pennsylvania Ave., Suite 200  
P.O. Box 1557  
Roswell, NM 88202-1557

**FARMINGTON (505) 325-5049**  
Taxation and Revenue Department  
3501 E. Main St., Suite N  
P.O. Box 479  
Farmington, NM 87499-0479

Main Switchboard: (505) 827-0700 (Santa Fe)

**General Information.** FYIs and Bulletins present general information with a minimum of technical language. All FYIs and Bulletins may be obtained without charge from all local tax offices, the Tax Information and Policy Office in Santa Fe and the Department's Internet site.

**This information is as accurate as possible at time of publication. Subsequent legislation, new state regulations and case law may affect its accuracy. For the latest information please check the Taxation and Revenue Department's web site at [www.tax.newmexico.gov](http://www.tax.newmexico.gov).**

**This publication provides instructions or general information to the taxpayer. It does not constitute a regulation or ruling as defined under Section 7-1-60, *New Mexico Statutes Annotated*, 1978. Taxpayers and preparers are responsible for being aware of New Mexico tax laws and rules. Consult the Department directly if you have questions or concerns about information provided in this Bulletin.**