STATE OF NEW MEXICO

TAXATION AND REVENUE DEPARTMENT
Revenue Processing Division

General Specifications And Approval Procedures For The Reproduction Of New Mexico State Tax Forms

A Guide For Tax Service Providers
INTRODUCTION

Tax Service Providers that propose to reproduce, develop, distribute, and or use New Mexico tax forms must submit a Letter of Intent/Operating and Non-Disclosure Agreement (LOI) and receive approval to generate any substitute\(^1\) New Mexico state tax form. A substitute form must meet the requirements of the New Mexico Taxation and Revenue Department (TRD), and TRD must test and approve the form before release or distribution. TRD reserves the right to reject substitute forms with poor legibility or forms that don't meet TRD's requirements.

**IMPORTANT:** Non-specific tax year forms include CRS-1, Workers’ Compensation, and other forms that don’t show the year. If a Tax Service Provider received TRD’s approval for a non-specific tax year form, the only time to request another approval of that form is when updating the form to match a TRD revision. Tax Service Providers are responsible for ensuring use of the most current version of the form, instructions, and specifications.

**E-Filing And Bulk Filing**


For information about e-filing returns, go to [https://tap.state.nm.us](https://tap.state.nm.us), Taxpayer Access Point (TAP). Many how-to videos are available on that page. To begin using TAP online services, create a login name and password. For more information about the online services the State of New Mexico offers, please visit [http://www.tax.newmexico.gov](http://www.tax.newmexico.gov). For more information about e-filing, call (505) 841-6352 or call (866) 285-2996.

New Mexico supports bulk filing for certain reports and returns. Procedures for bulk filing are located at the end of these specifications.

**GENERAL INFORMATION ABOUT SUBSTITUTE FORMS**

Electronic tax forms are available at [www.tax.newmexico.gov](http://www.tax.newmexico.gov). Click **FORMS & PUBLICATIONS** and follow the links to the forms in the applicable tax program folder. You can print these forms, complete them by hand, and submit them to TRD for processing. Any electronic form you find elsewhere is a substitute form TRD must approve. A Tax Service Provider that makes a substitute form available is responsible for getting approval from TRD before reproducing the form.

**Using Another Tax Service Provider's Form**

A Tax Service Provider must submit for testing and approval any form used in their program that TRD approved under another provider. This verifies that the forms your software creates are still in compliance with TRD’s requirements.

**Don't Alter Any Tax Forms**

Don’t alter New Mexico state tax forms in any way. For example, don’t use a 2016 income tax form to file a 2017 tax return. TRD rejects TRD-supplied or approved forms that taxpayers or tax preparers alter.

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\(^1\) A substitute form is any form produced and made available by any entity other than TRD.
**Two Types Of Substitute Forms**

There are two types of substitute forms—scannable and non-scannable. Forms with a barcode are scannable. In *Form Revision and Release Dates* available on TRD’s **Software Developers** web page, you can click a form’s URL to see if it has a barcode. If the form doesn’t have a barcode, the form is non-scannable.

To go to the **Software Developers** page from [www.tax.newmexico.gov](http://www.tax.newmexico.gov), click **TAX PROFESSIONALS**. Under **ONLINE SERVICES**, click **Tax Professionals**, and at the bottom of the navigation bar, click **Software Developers**.

**Release Dates For Scannable Forms**

TRD uses the National Association of Computerized Tax Processors (NACTP) to distribute anticipated release dates of the LOI and tax-year-specific scannable forms to email subscribers. Please subscribe at [www.nactp.org](http://www.nactp.org).

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**GENERAL TAX FORM DESIGN STANDARDS**

New Mexico follows the *Tax Form Design Standards and Guidelines* set by NACTP’s Government Liaison Committee (GLC). You can find their manual at [www.nactp.org](http://www.nactp.org). New Mexico also distributes important information about TRD’s forms approval processes through the NACTP email list.

<table>
<thead>
<tr>
<th><strong>Paper and Ink</strong></th>
<th><strong>Standard</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Paper size</td>
<td>8 1/2 x 11 1/2 inches</td>
</tr>
<tr>
<td>Paper printing</td>
<td>Single-sided</td>
</tr>
<tr>
<td>Paper weight</td>
<td>20-pound bond</td>
</tr>
<tr>
<td>Paper color</td>
<td>White</td>
</tr>
<tr>
<td>Ink</td>
<td>Black non-MICR</td>
</tr>
<tr>
<td>Carbon and carbon-bonded paper</td>
<td>Not allowed</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Form Text Design</strong></th>
<th><strong>Standard</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Paper orientation</td>
<td>Portrait</td>
</tr>
<tr>
<td>Text fonts and sizes</td>
<td>Arial or Helvetica; 6, 8, 10, 12, and 14 point</td>
</tr>
<tr>
<td>Lines per vertical inch</td>
<td>6 vertically (1/6 inch each)</td>
</tr>
<tr>
<td>Characters per horizontal inch</td>
<td>10 horizontally (1/10 inch each)</td>
</tr>
<tr>
<td>Margin</td>
<td>1/2 inch on all sides</td>
</tr>
</tbody>
</table>
| Vertical printable area                    | First line = row 4  
Number of lines goes up to row 63 |
| Horizontal printable area                  | First printable space = column 6  
Number of spaces goes up to column 80 |

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2 A scannable form is one with features, such as a barcode, recognized by TRD’s automated processing equipment.
### General Scannable Form Design Features

**Printed Scanline Data**
Some TRD forms have a scanline. The specifics for this design feature are described in the *Specifications and Approval Procedures* documents for forms with scanlines. Scanlines are machine-readable and require the exact font and exact placement on the printed form. There are two variations of scanlines—one for income tax form payment vouchers and others for miscellaneous tax programs.

**Printed 3 of 9 Barcode Data**
Some TRD forms have a 3 of 9 barcode. The specifics for this design feature are described in the *Specifications and Approval Procedures* for forms with 3 of 9 barcodes. These barcodes are placed in the upper right corner of the forms as shown on the form design image. The 3 of 9 barcode is a nine-digit number identifying the form and the Tax Service Provider producing the form. This design feature helps TRD manage imaged documents.

**Printed 2D Barcode Data**
The PDF417 (2D) barcode is optional for personal income tax forms created by your product. The 2D barcode contains the taxpayer’s return information, which is automatically uploaded from the 2D barcode printed on the form.

**IMPORTANT:** If you use 2D barcodes, you must use TRD’s test scenarios when you submit substitute forms for approval, and follow printing and position entry specifications.

If the system can’t read the 2D barcode, TRD routes the form for manual data entry. A properly printed 2D barcode reduces time to process a return and may result in faster refunds for most taxpayers.
New Mexico follows NACTP’s 2D barcode standards and guidelines. You can find 2-D Barcoding Standards at www.nactp.org. TRD distributes important information about TRD’s forms approval processes through the NACTP email list.

**MANDATE:** Paid tax preparers who prepare more than 25 New Mexico personal income tax returns must submit each return using TRD-approved electronic media, unless the taxpayer whose return is prepared requests otherwise. **When a preparer fails to comply with this requirement, TRD assesses a $5 penalty for each personal income tax return the preparer generates.** The 2D barcode substitutes for an e-filed return, satisfying the paid tax preparers’ requirement to ensure the personal income tax returns they prepare are e-filed.

**LEGIBILITY AND PRINTING REQUIREMENTS**

A high standard of legibility for printing and reproduction is required for all forms and variable data fields. The paper, ink, and printing method must ensure no part of a form develops smears or similar deterioration.

**INSTRUCTION REQUIREMENTS**

Any Tax Service Provider TRD approves to develop, distribute, or use New Mexico scannable and non-scannable tax forms must clearly instruct clients, customers, and users to do the following:

- Submit quality printed forms only.
- Include paper, ink, legibility, and printing standards.
- Include a warning not to submit photocopies of forms to TRD for processing.
- Stress the importance of only sending “government copy” tax returns without truncated taxpayer identification numbers (TTINs). TRD rejects these returns. “Client copy” returns with TTINs are for taxpayers’ records, not intended for submission to TRD.
- Notify users that following the standards ensures TRD effectively processes substitute forms.

**APPROVAL PROCEDURES FOR SUBSTITUTE FORMS**

TRD has two procedures for submitting substitute forms for approval—one for scannable forms and the other for non-scannable forms. To avoid delays, make sure to use the correct approval process for the type of form you want to reproduce. For scannable forms, follow the approval instructions in the Specifications and Approval Procedures for the tax type and the form design image specific to each substitute form.

**What’s Most Important To Know**

- The Tax Service Provider is responsible for making sure products contain the latest form versions.
- It’s the Tax Service Provider’s responsibility to proofread all forms before submission.
- To avoid delays, submit the scannable and non-scannable forms to the correct contact.
- TRD can’t accept non-scannable approval packages by fax.
- TRD can’t accept scannable approval packages by email or fax.

**Submitting Scannable, Substitute Forms For Approval**

Scannable forms may be tax-year-specific or continuous use. Tax-year-specific forms require TRD approval annually after TRD releases final versions of the forms and before you release and distribute your substitute forms. Continuous use scannable forms require TRD approval only upon revision.
Letter Of Intent
New Mexico provides access to the 2017 Tax Year LOI at the Federation of Tax Administrators (FTA) State Exchange System (SES). The LOI was consolidated in 2016 to accommodate all tax programs for forms developers and MeF developers.

Tax Service Providers must fill out and sign the LOI to get approval to submit test packages of tax-specific scannable forms, clearly indicating the tax programs and schedules they intend to submit for testing. Each product requires a separate LOI.

The due date is November 1, 2017 for emailing LOIs to TRD-NMFormsDevelopment@state.nm.us. TRD must approve your product LOI before we can accept your product test package.

Testing Sequence For Scannable Forms
When TRD receives your approval package, TRD tests all samples for correct font size, form images, and variable data placement. TRD then tests the scannable features of the forms. If the test package fails any part of these tests, TRD does not approve the product.

Requirements For Approving A Scannable Test Form
- The form is legible and scannable.
- The form's appearance conforms exactly to specifications.
- All form text and variable fields are within the specified area.
- The 3 of 9 barcode is included when required on the form.
- The scanline is included when required on the form.
- The vendor code, product code, and version number are included when required on the form.

When Testing Begins And Ends
For most tax-year-specific forms, TRD begins the testing and approval process on November 15 of the tax year. In general, you must submit your first set of forms no later than December 15. After TRD's receipt, allow 10 business days for a response on your first submission and 5 business days for a subsequent submission of the same forms package. You must submit all retest forms by January 31. TRD rejects packages after this date.

IMPORTANT: Testing scannable features through the current processing equipment may take extra time, causing delays in the 5-day turnaround for second and subsequent submissions. While TRD tries to adhere to the 5-day turnaround for second and subsequent submissions, if part of the testing for these submissions includes testing a scannable feature through the processing equipment, the test may take up to 10 business days.

When TRD Rescinds An Approval
If TRD approves a form but a scannable feature on the form fails to follow published specifications for the feature, TRD rescinds approval of the form. An example is if TRD receives unapproved versions of a form during the filing season. Another example is a product with an error that causes TRD to create processes to bypass the error. TRD requests the Tax Service Provider to correct the error and update the product.

Willful non-compliance with TRD's requirements results in rescinding a Tax Service Provider's forms approval. It is the Tax Service Provider's responsibility to make sure their partners receive the most updated versions of all forms.

What TRD Doesn't Review Or Approve
TRD doesn't review or approve the logic of specific software programs, and TRD doesn't confirm all calculations on the forms produced by these programs. The accuracy of the program remains the responsibility of the Tax Service Provider, distributor, or user.
Where To Mail Scannable Forms
New Mexico Taxation and Revenue Department
Revenue Processing Division
Attention: Forms Unit
Manuel Lujan Sr. Building
1200 S. St. Francis Drive
Santa Fe, NM 87505

IMPORTANT: TRD does not accept scannable tests by email.

Submitting Non-Scannable, Substitute Forms For Approval
Tax Service Providers can submit non-scannable forms for approval any time during the year. TRD notifies you about approval status within 10 business days of receipt.

To get approval to generate non-scannable, substitute forms that are completed electronically and printed, do the following:
1. Go to TRD’s Software Developer web page and review Form Revision and Release Dates to make sure you’re submitting the latest version of each form.
2. Prepare two sample copies of each form for your approval package.
   • The first form contains no taxpayer variable data.
   • The second form is full-field filled with variable data.
3. Submit approval packages for these forms by email to TRD-NMFormsDevelopment@state.nm.us.

BULK FILING
You can bulk file certain reports and returns. See the next procedures for filing documents annually and for shorter terms, and for uploading XML bulk files.

Annual Filing For W-2s, W-2Gs, 1099-Rs, Oil And Gas Proceeds, Pass-Through Entities
To bulk file these annual forms, do the following:
2. Click Publications, FYIs, and then 300 Series-Income Taxes.
3. Click FYI-330 Income and Withholding Information Returns and Filing Methods and go to the MAGNETIC MEDIA section.

Monthly, Quarterly, Semi-Annual Filing For CFT, CRS, WDT
To bulk file these monthly, quarterly, or semi-annually forms, do the following:
1. Go to https://tap.state.nm.us.
2. Under TAP HOME, click Frequently Asked Questions.
3. In the first row of tabs, click Bulk, and in the second row of tabs, click General or any of the program tabs.

NOTE: If you need more information about CFT, CRS, or WDT bulk filing, call CFT at (505) 827-0765, call CRS at (505) 841-6352, or call WDT at (888) 683-2821 x4 x1.

3 Full-field filled is a form with a character filling all possible locations and positions for variable data, for example, 9s for numeric values and Xs for alpha/numeric values.
Uploading XML Bulk Files
To file these forms annually, do the following:
1. Go to https://tap.state.nm.us.
2. Under I WANT TO, click Upload XML Bulk File to display the Instructions page.
3. Read the instructions, click Next, and then continue to complete the upload process.

FOR MORE INFORMATION
If you have any questions or comments after reading this document, please send email correspondence to TRD-NMFormsDevelopment@state.nm.us.