

TAP FAQs

TRD-41431 Worker's Compensation Fee Return and Employees Quarterly Wage and Withholding Report, effective filing period beginning January 1, 2026.

- Schedule A, employee Details Listing was formally the TRD-31109.

Is the TRD-41431 e-file mandated? Yes, Form TRD-41431 is mandated to be filed and payment must be made by electronic means. TRD-41431 return must be filed quarterly, on or before the twenty-fifth is due on or (25th) day of the month following the close of each calendar quarter. Electronic filing must be completed using the Department's Taxpayer Access Point (TAP).

When will the TRD-41431 be available? The form is available on <https://www.tax.newmexico.gov/forms-publications/> in the business taxes folder.

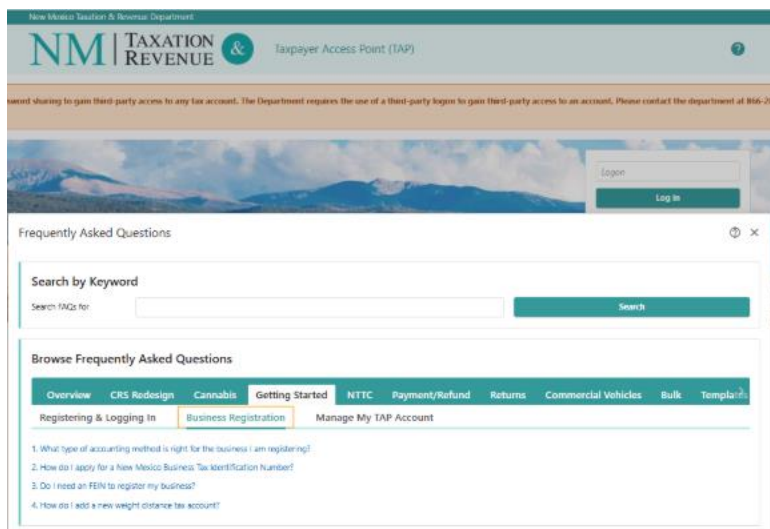
When will Bulk File be available? Bulk file will be available on the Department's Taxpayer Access Point (TAP) by mid-January 2026. https://tap.state.nm.us/TAP/_/

- TAP banner will announce availability of bulk file
- The first TRD-41431 is due April, 25 2026. This will allow payroll providers two months to review and update their system.

Will the previous forms be available? The TRD-41054 WC-1 New Mexico Workers Compensation Fee Return and TRD-31109-Employers Quarterly Wage, Withholding and Workers Compensation *are not applicable to filing periods after January 1, 2026, you will need to use the TRD-41431.* However, this form will still be available to file or amend a WKC return for periods prior to filing period ending December 31, 2025.

- If a taxpayer files on the prior form for filing period after January 1, 2026; this is an improper return, the taxpayer will need to resubmit and may be subject to penalty and interest.

If a taxpayer submits a return with "applied for" is the return in compliance? No, returns with no New Mexico Business Tax Identification Number (NMBTIN) are improper returns. Taxpayers will need to resubmit return if the return is not inclusive of their id and may be subject to penalty and interest. Taxpayers are advised to register on TAP; an account ID will be provided.



Do I still need to file wage withholding? Yes, report wage withholding tax on Form TRD-41414 Wage Withholding Tax Return. TRD-41414 is mandated for electronic filing of tax return and electronic payment of taxes due. The following electronic methods of remitting tax payments will be accepted: credit card, ACH Debit and ACH Credit. This is a separate tax return from TRD-41431.

Are there any update to non-wage withholding? Yes, report non-wage withholding tax on Form TRD-41409 Non-Wage Withholding Tax return. TRD-41409 is mandated for electronic filing of tax return and electronic payment of taxes due. The following electronic methods of remitting tax payments will be accepted: credit card, ACH Debit and ACH Credit. This is a separate tax return from TRD-41431 and TRD-41414.

With the efile mandate on TRD-41431, is there an e-payment mandate? Yes, both the filing and payment by electronic means is mandated. The following electronic methods of remitting tax payments will be accepted: credit card, ACH Debit and ACH Credit.

Are there special provisions on electronic payment for taxpayers with large amounts of tax due? If a taxpayer has been identified as a twenty-five thousand dollar filer, taxpayer is required to make payment in accordance with Section 7-1-13.1 NMSA 1978; by electronic payment. The result of the payment is that funds are immediately available to the state of New Mexico on or before the due date. If the taxes required to be paid under this section are not paid in accordance of this section, the payment is not timely and is subject to penalty and interest.

Are there any updates to W2 and 1099 Requirements for tax year 2025? Refer to FYI-104 and FYI-330 for all updates. All taxpayers must remit withholding statements electronically.

If we cannot meet the e-file mandate, can I request a waiver? Only in the instances that a waiver is applicable to the taxpayer situation.