

**New Mexico Taxation & Revenue Department****E-file & E-pay Mandate****E-file & E-pay Mandate****Electronic Filing & Payment Requirements Effective January 1, 2026**

Effective for filing periods beginning January 1, 2026, the New Mexico Taxation and Revenue Department (TRD), pursuant to Section 9-11-6.4 NMSA 1978, mandates electronic filing and electronic payment for the following returns:

**Workers' Compensation (WKC) Fees (TRD-41431):**

- New return format including refund claim through return
- New bulk-filing return schema
- ACH credit payment option

This return must be filed quarterly on or before the twenty-fifth (25th) day of the month following the close of each calendar quarter.

**Wage Withholding (WWT) Tax (TRD-41414):**

- Refund claims now available on the return
- New bulk-filing return schema

**Non-Wage Withholding (NWT) Tax (TRD-41409) Electronic Filing & Payment Requirements**

- All returns must be filed using a department-approved electronic method, such as the Taxpayer Access Point (TAP).
- Accepted electronic payment methods include: (Refer to FYI-401 for additional information.)
  - Credit card
  - ACH Debit (TAP EFT)
  - ACH Credit
  - Fedwire

**Forms, Instructions & Bulk Filing**

- Forms and instructions are available on the TRD website under Forms & Publications.
- The Bulk Filer Schema will be available mid-January 2026.

## New Mexico Taxation & Revenue Department

### E-file & E-pay Mandate

- The release date will be announced via a TAP banner or press release.
- Schemas will be accessible in TAP under: Help ? View our TAP Frequently Asked Questions (FAQ) ? Bulk

### Important Payment Changes:

An update regarding ACH credit payments for Workers' Compensation (WKC) fees submitted to the New Mexico Taxation and Revenue Department:

Effective immediately, please ensure that you use your Federal Employer Identification Number (FEIN)—not your New Mexico Business Tax Identification Number (BTIN)—when initiating ACH credit payments with your bank for the WKC account. Using the correct identifier helps ensure timely and accurate processing of your tax payments.

If payments are submitted using NM BTIN, they may not be properly applied & will be suspended for invalid account, potentially resulting in delays or misapplication.

For your reference:

When setting up ACH addenda for WKC, Use FEIN in the appropriate field

Do not use NM BTIN as the primary identifier

Below is an example of how to create an ACH addendum for the WKC account using the taxpayer's FEIN. Additional information about ACH credit payments can be found in FYI-401, which can be downloaded from the New Mexico Tax & Revenue website under Forms & Publications.

Taxpayer ID (NM BTIN): 01111111009

Taxpayer FEIN: 77-7777777

Tax type: Worker's Compensation Fee (020)

Reporting Period: March 31, 2026

Total Amount owed: \$99.99

The information in this example would be formatted as follows:

**TXP\*77777777\*020\*20260331\*T\*9999\**

**New Mexico Taxation & Revenue Department****E-file & E-pay Mandate****WKC Fee update**

**Please also note that the WKC fee per employee has increased from \$4.30 to \$4.80, effective July 1, 2025. This reflects the updated employer portion of \$2.55 and the employee portion of \$2.25 for that period. These changes are part of the Senate Bill 535 amendments aimed at adjusting funding for the WKC program over the coming years.**

**Thank you for your attention to this matter and for your continued compliance. If you have any questions or need additional information, please contact us using the helpline email or phone number listed below.**

**New Mexico Taxation and Revenue Department**

**Email Contact: [WHT.TRDHelp@tax.nm.gov](mailto:WHT.TRDHelp@tax.nm.gov)**

**Phone Contact: (505) 827-0832**

**Fax Contact: (505) 827-0614**