

New Mexico Requires Tax Practitioners to File Electronically

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

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.

*There is a 2.4% convenience fee on amounts paid by credit card. No fee is imposed for payments made by electronic check.

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

BULLETIN

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Tax District Field Offices and the Department's call center can provide full service and general information about the Department's taxes, taxpayer access point, programs, classes, and forms. Information specific to your filing situation, payment plans and delinquent accounts.

TAX DISTRICT FIELD OFFICES

ALBUQUERQUE

10500 Copper Pointe Avenue NE
Albuquerque, NM 87123

SANTA FE

Manuel Lujan Sr. Bldg.
1200 S. St. Francis Dr.
Santa Fe, NM 87504

FARMINGTON

3501 E. Main St., Suite N
Farmington, NM 87499

LAS CRUCES

2540 S. El Paseo Bldg. #2
Las Cruces, NM 88004

ROSWELL

400 Pennsylvania Ave., Suite 200
Roswell, NM 8820

For forms and instructions visit the Department's web site at <http://www.tax.newmexico.gov>

Call Center Number:

1-866-285-2996

If faxing something to a tax district field office, please fax to:

Call Center Fax Number:

1-505-841-6327

If mailing information to a tax district field office, please mail to:

Taxation and Revenue Department
P.O. Box 8485
Albuquerque, NM 87198-8485

For additional contact information please visit the Department's website at <http://www.tax.newmexico.gov/contact-us.aspx>

General Information. FYIs and Bulletins present general information with minimum technical language. All FYIs and Bulletins are free of charge and available through all local tax offices and on the Taxation and Revenue Department's website at <http://www.tax.newmexico.gov/forms-publications.aspx>

This information is as accurate as possible as of the date specified on the 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.

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.