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April 26, 2022

Taxpayers warned against using old CRS forms

Incorrect forms will be rejected and could result in penalties and interest

SANTA FE — The Taxation and Revenue Department is warning taxpayers that they will face penalty and interest charges for continuing to use outdated CRS-1 paper forms to file business tax returns for tax filing periods later than July 1, 2021.

The Department ended use of CRS forms in 2021 for filing periods later than July 1, 2021, when it redesigned the business tax filing system. Taxpayers were notified that from that point forward, they should be using forms specific to the tax programs they file, such as Gross Receipts Tax and Wage Withholding Tax.

Starting May 1, 2022, returns sent on incorrect forms will be rejected and taxpayers will accrue interest and penalty charges if the rejection results in a late filing and/or payment.

“Unfortunately, taxpayers are continuing to use the old CRS-1 forms despite repeated notifications from the Department,” said Taxation and Revenue Deputy Secretary Emily Oster. “Our system cannot process those returns. It’s very important that taxpayers use the correct forms to stay in compliance.”

The problem occurs only with taxpayers who continue to use paper forms to file returns and payments. Taxpayers are encouraged to use the Department’s automated filing system on the [Taxpayer Access Point \(TAP\)](#) self-service portal. Taxpayers can access TAP from the Online Services page of the Department’s website, tax.newmexico.gov.

Tutorials on how to use the TAP system are available on the Department’s YouTube channel, [New Mexico Taxation and Revenue](#).

The old CRS-1 paper forms are still available but are intended only for those taxpayers who need to file returns for periods prior to July 2021.

The correct forms specific to business tax programs such as Gross Receipts Tax and Wage Withholding Tax are available on the Forms & Publications page at tax.newmexico.gov and in district offices around the state.

The Taxation and Revenue Department serves the State of New Mexico by providing fair and efficient tax and motor vehicle services. It administers more than 35 tax programs and distributes revenue to the State and to local and tribal governments throughout New Mexico.

The Department strives to reduce taxpayer burden through clearer communication, statutes, regulations, forms, correspondence and instructions.

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