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June 2, 2022

**Department publishes electronic filing and payment mandates**  
*Nine tax programs subject to requirements*

SANTA FE—The Taxation and Revenue Department has published electronic filing and payment mandates for nine tax programs.

Mandates for the nine programs have been in place for varying amounts of time. The e-filing and e-pay mandate for the Cannabis Excise Tax was instituted this year along with the new tax program. Others were reissued this year for clarity.

Electronic filing and payments are processed more quickly, help to minimize manual errors by both taxpayers and the department and allow for quicker resolution when problems do arise.

“Electronic filing helps the Taxation and Revenue Department operate more efficiently and provide better customer service,” said Secretary Stephanie Schardin Clarke.

The mandates are available in E-File and E-Pay mandates folder on the [Forms & Publications page](#) of the Department’s website, [tax.newmexico.gov](http://tax.newmexico.gov).

The following programs are subject to either an electronic filing mandate, an electronic payment mandate or both:

- Cannabis Excise Tax, e-file and e-pay
- Compensating Tax, e-file and e-pay
- Corporate Income Tax, e-file
- Governmental Gross Receipts Tax, e-file and e-pay
- Gross Receipts Tax, e-file and e-pay
- Health Care Quality Surcharge, e-file
- Interstate Telecommunications Gross Receipts Tax, e-file and e-pay
- Liquor Excise Tax, e-file
- Tobacco Products Tax, e-file.

Taxpayers should be familiar with the requirements for the particular tax programs that apply to their businesses. Not all programs are subject to the same requirements and may have different thresholds for the mandates.

Taxpayers can file electronically using the Department's [Taxpayer Access Point](#) (TAP) self-service portal. Tutorials on using TAP are available on the Department's YouTube channel, [New Mexico Taxation and Revenue](#).

Exceptions and waivers are available for most programs subject to the mandates. Forms are available in the E-file and E-pay Exceptions folder on the [Forms & Publications](#) page at [tax.newmexico.gov](http://tax.newmexico.gov).

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*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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