



**Michelle Lujan Grisham**  
Governor

**Stephanie Schardin Clarke**  
Cabinet Secretary

**Media Contact:** Megan Gleason  
[megan.gleason@tax.nm.gov](mailto:megan.gleason@tax.nm.gov)  
(505) 231-3801

January 12, 2026

**New Mexico to begin accepting electronic income tax returns  
Jan. 16**

*2025 tax season filing deadline is April 15*

SANTA FE — The New Mexico Taxation and Revenue Department will begin accepting income tax returns filed electronically via the [Taxpayer Access Point \(TAP\)](#) on Jan. 16, enabling faster refunds to taxpayers. The federal tax season begins Jan. 26.

Taxpayers have until April 15 to file their tax returns and pay taxes due.

TAP is a free and secure system provided by the New Mexico Taxation and Revenue Department that allows taxpayers to file their state tax returns for free. Next week, TAP will begin accepting the following New Mexico tax returns for tax year 2025:

- Personal Income Tax (PIT)
- Corporate Income and Franchise Tax (CIT)
- Fiduciary Income Tax (FID)
- Pass-Through Entities Tax Return (PTE)
- Sub-Chapter S Corporate Income & Franchise Tax Return (S-Corp)
- Annual Report of Non-Resident Remittees Holding an Agreement to Pay Tax on Oil and Gas Proceeds (OGP-D)

The Taxation and Revenue Department will begin to accept income tax returns filed through Modernized E-file (MeF) when the Internal Revenue Service begins to accept returns on Jan. 26.

To use the TAP system, personal income tax filers must have filed in the state before: first-year personal income tax filers in New Mexico must file electronically through a third-party software or file a paper return. First-time corporate income taxpayers can file sing TAP the same year after registering for an account.

New Mexico offers several valuable tax credits that taxpayers may claim on their returns, including credits of up to \$622 per child under the [Child Income Tax Credit](#), credits of 25% of the federal Earned Income Tax Credit under the [Working Families Tax Credit](#), and tax relief for low-income families under the Low-Income Comprehensive Tax Rebate.

The above credits are refundable credits, meaning that even if taxpayers don't owe taxes and aren't required to file tax returns, they can get money back.

The state also offers tax exemptions to certain populations. The vast majority of seniors are exempt from paying income tax on their Social Security benefits under the [Social Security Income Tax Exemption](#), which is available to seniors with adjusted gross income of less than \$100,000 for single filers and less than \$150,000 for married filers, heads of household, and surviving spouses.

Taxpayers are encouraged to file their returns early and electronically, either through a commercial service or directly on the TAP system. Electronic filings are processed faster, more accurately and typically result in faster refunds. Filing early also lessens the chance of being affected by a fraudulent return filed in your name.

The department may reach out to taxpayers by mail to verify personal income tax returns to combat identity theft. It will not contact taxpayers by phone unsolicited. Once the requested information is received, confirming identity can add six to eight weeks to processing time.

Personal income tax forms and instructions are available at <https://tax.newmexico.gov>.

Paper forms are available in Taxation and Revenue Department district offices, in most libraries throughout the state, or by calling 1-866-285-2996. In Albuquerque, forms will be available in the lobby of the Taxation and Revenue Department's Copper Pointe Office at 10500 Copper Ave. NE.

###

*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 38 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.*

Connect with us on [LinkedIn](#), YouTube [Tax](#) or [MVD](#), X [@NM\\_MVD](#) or [@NM\\_Tax\\_and\\_Rev](#), Bluesky [@nmtaxandrev](#) or [@nmmvd](#), Facebook [Tax](#) or [MVD](#), and Instagram [@NM\\_tax\\_and\\_Rev](#) or [@NM\\_MVD](#).