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# FYI-330

## New Mexico Taxation and Revenue Department

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### FOR YOUR INFORMATION

Tax Information/Policy Office ♦ P.O. Box 630 ♦ Santa Fe, New Mexico 87504-0630

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## INCOME AND WITHHOLDING INFORMATION RETURNS AND FILING METHODS

Beginning January 1, 2026, the Taxation and Revenue Department (Department) will require that all annual income and withholding statements reporting withholding for employees, pension and annuity payments, and gambling winnings be submitted electronically. All employers must submit these statements electronically, regardless of the number of employees they have.

This publication discusses New Mexico's requirements for filing annual income and withholding statements electronically through the Combined Federal/State Filing Program and through the Department's online filing system Taxpayer Access Point (TAP) <https://tap.state.nm.us>. It addresses obligations of employers, payers, remitters of oil and gas proceeds, pass-through entities, and gambling establishment operators.

Individuals that are required to withhold New Mexico income tax for individuals must file annual income and withholding statements for each individual. The withholding statements for employee wages, pensions and annuities, and gambling winnings are due the last day of January following the calendar year of the statement. The due dates for the withholding statements for oil and gas proceeds and pass-through entities are described later in this publication.

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## DEPARTMENT APPROVED ELECTRONIC MEDIA

All annual income and withholding statements that report New Mexico withholding tax from payments made to employees, pension and annuity payments, and gambling winnings must be submitted to the Department electronically. All employers must submit these statements electronically, regardless of the number of employees they have. The approved methods of submitting this information to the Department electronically is explained below.

### Taxpayer Access Point (TAP)

Income and withholding statements may be submitted by going to the Department's TAP web site, located at <https://tap.state.nm.us>. Create a login name and a password to access the online services that are available through TAP. Once logged in, income and withholding statements may be submitted individually or bulk filed by selecting the "**More...**" tab and clicking the **Upload Bulk W2 or 1099 Data (TXT)** link under the **File Upload** panel and following the instructions on the page.

### Combined Federal/State Filing Program

New Mexico participates in the Combined Federal/State Filing Program for submitting information returns (income and withholding statements) electronically. This program allows taxpayers to report the state withholding information while reporting the federal information. Information returns that may be submitted using this program are Forms **1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-MISC, 1099-NEC, 1099-OID, 1099-PATR, 1099-R, and W-2G**.

The Internal Revenue Service (IRS) transfers the federal and state reporting information on these returns to participating states if properly coded. Specifications and requirements adhere to those in IRS Publication 1220. To learn about the IRS specifications for filing information returns electronically, visit [www.irs.gov](http://www.irs.gov) and search for **Publication 1220**.

For the IRS to forward the state withholding information to New Mexico, all state withholding information must be included along with the correct code. **New Mexico's program code is 35.**

The New Mexico Business Tax Identification Number (NMBTIN) that was used to pay the withholding tax to the Department is required. The payer's NMBTIN is entered in the electronic file as follows:

### In the Payee "B" Record

Field Position	Field Title	Length	State Defined Specifications
663-722	Special Data Entries	60 available. Utilize only the first 11 spaces.	The payer's 11-digit NMBTIN. All numeric, no spaces, special characters or dashes.

## REQUIRED INCOME AND WITHHOLDING RETURNS

New Mexico requires that annual income and withholding information be reported to the Department by individuals who withheld New Mexico tax on wages and compensation made to employees, on payments for pensions and annuities, and on gambling winnings. Additionally, remitters of oil and gas proceeds and pass-through entities that withheld New Mexico tax on payments to remittees and owners are required to report annual income and withholding information to the Department.

Below are key points to keep in mind when sending income and withholding information for each of these types of payments:

### Withholding reported on Forms W-2, W-2G, and 1099-R:

This category includes those who withheld from **wages, compensation, gambling winnings** and **pensions and annuities**.

- The income and withholding information on Forms **W-2, W-2G, and 1099-R** must be submitted for each employee or payee
- Forms **1099-NEC** or **1099-MISC** that show withholding that was reported on Form **TRD-41409, Non-Wage Withholding Return**, **but which did not report withholding from pensions and annuity payments or from gambling winnings**, are not required by statute to be reported to the Department, though taxpayers may do so if they wish
- The Department requires those who run gambling establishments to report income and New Mexico withheld on gambling winnings made to wagerers reported on Form **W-2G**
- Corrected withholding statements may be submitted electronically to the Department at any time.
- **Due dates:**
  - These types of Income and withholding statements must be provided to the Department by **January 31st** following the year the tax was withheld.
  - Income and withholding statements must be provided to the employees, payees and wagerers, on or before **January 31st** of the year following the year the tax was withheld.

**Note on filing income and withholding statements for 2026:** Starting with reporting periods beginning January 1, 2026, employers and payors of pensions and annuities who withhold New Mexico tax will be required to file Form **TRD-41431, Workers Compensation Fee Return and Employees Quarterly Wage and Withholding Report** with the Department. Taxpayers who are required to file this quarterly report **will still be required** to submit Forms **W-2** and **1099-R** to the Department electronically. To learn more about this required quarterly report for 2026, see **FYI-104, New Mexico Withholding Tax**, available on the Department's website.

### From Remitters of Oil and Gas Proceeds:

Every remitter of oil and gas proceeds must submit an annual statement of withholding that includes the total income and withholding paid the remittee. To satisfy the requirements to report, a remitter may file a Form **1099-MISC, pro-forma 1099-MISC**, or New Mexico Form **RPD-41285, Annual Statement of Withholding of Oil and Gas Proceeds** using one of the Department's approved electronic media or, in certain circumstances, by paper.

If a taxpayer uses the federal Form **1099-MISC**, only the amount of rent and royalties paid from New Mexico Properties should be reported to the Department.

- Remitters of oil and gas proceeds and payers of oil and gas rents and royalties who are not required to file federal Form **1099-MISC** should submit Form **RPD-41285, Annual**

*Statement of Withholding of Oil and Gas Proceeds, 1099-MISC or a pro forma 1099-MISC*

- Remitters who have more than 50 payees that receive New Mexico oil and gas proceeds are required to file using one of the Department's approved electronic methods
- Remitters who have fewer than 50 payees are encouraged to file using one of the Department's approved electronic filing methods but can also file a paper submittal by mailing it to:

New Mexico Taxation and Revenue Department  
P.O. Box 5779  
Santa Fe, New Mexico 87502-5779

- Additional Report Required: The remitter must also complete Form **RPD-41374, Annual Report of Non-Resident Remittees Holding an Agreement to Pay Tax on Oil and Gas Proceeds (OGP-D)**, to report the distribution of oil and gas proceeds to each non-resident remittee who entered into an agreement to pay the tax on oil and gas proceeds pursuant to the Oil and Gas Proceeds and Pass-Through Entity Withholding Tax Act.
- To obtain help filing a return through TAP, call (505) 827-0825 in Santa Fe or toll free (866) 809-2335. You may also contact us via email at [cit.taxreturnhelp@tax.nm.gov](mailto:cit.taxreturnhelp@tax.nm.gov)
- Due Dates:
  - Either **RPD-41285, Annual Statement of Withholding of Oil and Gas Proceeds**, Form **1099-MISC**, or a *pro forma* Form **1099-MISC** must be submitted to the Department, in addition to Form **RPD-41374, Annual Report of Non-Resident Remittees Holding an Agreement to Pay Tax on Oil and Gas Proceeds**, on or before **the last day of February** following the close of the calendar year for which the form is filed
  - A copy of the income and withholding statement is due to the remittee (recipient) by **February 15th** following the close of the calendar year for which the statement is made
  - **1099-Misc** forms filed electronically through the Federal/State program are considered to be filed timely if you comply with the due dates set by the IRS for electronic filing

**From Pass-Through Entities:**

Pass-through entities (PTEs) report annually income and withholding information to the Department using the required tax return for the type of entity. This is either the **PTE, New Mexico Pass-through Entities Tax Return**, the **S-Corp, New Mexico Sub-Chapter S Corporate Income and Franchise Tax Return**, or the **FID-1, New Mexico Fiduciary Income Tax Return**. These annual returns that PTEs file meet the statutory requirement to report income and withholding tax and, therefore, separate income and withholding statements such as the **1099-MISC or RPD-41359, Annual Statement of Pass-through Entity Withholding**, **are not required** to be submitted to the Department

- **If the PTE has more than 50 payees who receive New Mexico net income, the PTE is required to file the PTE, S-Corp, or FID-1 returns electronically.** Returns may be filed using the Department's website at <https://tap.state.nm.us> or third-party software through Federal/State filing
- Remitters who have fewer than 50 payees are encouraged to file using one of the Department's approved electronic filing methods but may file a paper return by mailing it to:

New Mexico Taxation and Revenue Department  
P.O. Box 25127  
Santa Fe, New Mexico 87504-5127

- To obtain help filing a return through TAP, call (505) 827-0825 in Santa Fe or toll free (866) 809-2335. Questions about filing pass-through entity returns may also be submitted by email to [cit.taxreturnhelp@tax.nm.gov](mailto:cit.taxreturnhelp@tax.nm.gov)
- Due Dates:
  - The **PTE** return, **S-Corp** return, or **FID-1** return, is due on or before the due date of the entity's federal return for the calendar year. If an entity is not required to file a federal income tax return for the taxable year, the entity must file one of these New Mexico returns with the Department no later than 105 days after the end of its taxable year.
  - PTEs must send a copy of the Form **1099-Misc** or **RPD-41359** to the owner, member, partner, shareholder or beneficiary by **February 15th**, following the close of the calendar year for which the statement is made.

## ANNUAL SUMMARIES (YEARLY RECONCILIATION FORMS)

The annual summary reconciles withholding tax paid to the Department to the totals withheld from payments and reported on income and withholding information returns. The department has two annual summaries:

### **Form RPD-41072, *Annual Summary of Withholding Tax***

This form is used to reconcile the total amounts shown as withheld on annual statements of withholding that are furnished to withholdees with the total tax paid to New Mexico on the **TRD-41414, *Wage Withholding Tax Return*** and **TRD-41409, *Non-wage Withholding Tax Return***. The form is completed and kept in the records of the filer and **does not need to be submitted to the Department**. If the form is used, it should be completed on or before the last day of January of the year following the calendar year in which the tax was withheld. The withholding tax returns may be amended if adjustments need to be made after doing the reconciliation.

### **Form RPD-41283, *Annual Summary of Withholding of Oil and Gas Proceeds***

Complete this form for income and withholding related to the oil and gas proceeds withholding, which is reconciled with withholding paid on Form **RPD-41284, *Quarterly Oil and Gas Proceeds Withholding Tax return***.

This form should be completed on or before the last day of February of the year following the calendar year in which the tax was withheld but is not required to be submitted to the Department.

## **Amending Returns and Making Payments or Requesting Refunds**

If you find that you have underreported or over reported withholding when you are completing the annual summary, you will have to file amended Forms **TRD-41409, TRD-41414** or **RPD-41284** for every period effected. If you have discovered an overpayment that is due back to you, you will have to complete the Form **RPD-41071, *Application for Tax Refund***. If additional tax is due, make sure to submit payment with the amended submission of Form **RPD-41284**.

## TAXPAYER INFORMATION

**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 <https://www.tax.newmexico.gov/forms-publications/>.

**Regulations.** The Department establishes regulations to interpret and exemplify the various tax acts it administers. Current statutes with regulations can be located on the Departments website for free at <https://www.tax.newmexico.gov/all-nm-taxes/statutes-with-regulations/>.. Specific regulations are also available at the State Records Center and Archives or on its web page at <http://www.srca.nm.gov/>.

The Taxation and Revenue Department regulation book is available for purchase from the New Mexico Compilation Commission. Order regulation books directly from the New Mexico Compilation Commission at <https://www.nmcompcomm.us/>.

**Rulings.** Rulings signed by the Secretary and approved by the Attorney General are written statements that apply to one or a small number of taxpayers. A taxpayer may request a ruling (at no charge) to clarify its tax liability or responsibility under specific circumstances. The Department will not issue a ruling to a taxpayer who is undergoing an audit, who has an outstanding assessment, or who is involved in a protest or litigation with the Department over the subject matter of the request. The Department's rulings are compiled and available on free of charge at <https://www.tax.newmexico.gov/all-nm-taxes/rulings/>.

The request for a ruling must be in writing, include accurate taxpayer identification and the details about the taxpayer's situation, and be addressed to the Secretary of the Taxation and Revenue Department at P.O. Box 630, Santa Fe, NM 87504-0630. The taxpayer's representative, such as an accountant or attorney, may request a ruling on behalf of the taxpayer but must disclose the name of the taxpayer. While the Department is not required to issue a ruling when requested to do so, every request is carefully considered.

The Secretary may modify or withdraw any previously issued ruling and is required to withdraw or modify any ruling when subsequent legislation, regulations, final court decisions or other rulings invalidate a ruling or portions of a ruling.

**Public Decisions & Orders.** All public decisions and orders issued since July 1994 are compiled and available on the Department's web page free of charge at <https://www.tax.newmexico.gov/all-nm-taxes/tax-decisions-orders/>.

## FOR FURTHER ASSISTANCE

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 Avenue NE, Suite C  
Albuquerque, NM 87123

#### SANTA FE

Manuel Lujan Senior Building  
1200 S. Saint Francis Dr  
Santa Fe, NM 87505

#### FARMINGTON

3501 E. Main St., Suite N  
Farmington, NM 87402

#### LAS CRUCES

2540 S. El Paseo Bldg. 2  
Las Cruces, NM 88001

#### ROSWELL

400 Pennsylvania Ave., Suite 200  
Roswell, NM 88201

For forms and instructions visit the Department's web site at <https://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 50130  
Albuquerque, NM 87198-0130

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

*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 <https://www.tax.newmexico.gov>.*

*This publication provides general information. It does not constitute a regulation, ruling, or decision issued by the Secretary of the New Mexico Taxation and Revenue Department. The Department is legally bound only by a regulation or a ruling [7-1-60, New Mexico Statutes Annotated, 1978]. In the event of a conflict between FYI and statute, regulation, case law or policy, the information in FYIs is overridden by statutes, regulations and case law. 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 FYI.*