

STATE OF NEW MEXICO

TAXATION AND REVENUE DEPARTMENT

**EMPLOYER'S QUARTERLY WAGE, WITHHOLDING AND
WORKERS' COMPENSATION FEE REPORT**



Who Must File: Employers who are **not** required to submit Form ES903, *Employer's Quarterly Wage and Contribution Report*, and pay state unemployment insurance, must file this form. **This report may be filed online at <https://tap.state.nm.us>.**

Do not submit payment with this report. Taxes and fees due must be reported and paid using forms ES903, WC-1, TRD-41409, or TRD-41414. This report is filed for informational purposes only.

The Taxation and Revenue Department collects information for each employee, the gross wages paid, the state tax withheld and workers' compensation fees collected and remitted to the Department from Form ES903, *Employer's Quarterly Wage and Contribution Report*, or from Form TRD-31109, *Employer's Quarterly Wage, Withholding and Worker's Compensation Fee Report*. Employers who are not required to file Form ES903, must file Form TRD-31109. Employers submitting these quarterly detail information reports are not required to file annual W2 information to the Department. Submit Form TRD-31109, to the Taxation and Revenue Department by the last day of the month following the close of the calendar quarter. Taxes or fees due may not be remitted with this report. You may file this report when you sign into Taxpayer Access Point (TAP) online at <https://tap.state.nm.us>. If you cannot file online, mail this report to Taxation and Revenue Department, P.O. Box 2527, Santa Fe, NM 87504-2527. For assistance call (505) 827-0832.

QUARTER ENDING	EMPLOYER'S NAME
FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)	DBA
NEW MEXICO BUSINESS TAX IDENTIFICATION NUMBER (NMBTIN)	ADDRESS CITY / STATE / ZIP

Page <u>1</u> of _____ If additional space is needed, attach the supplemental schedule(s) and complete the page number information on each page.	RETURN TYPE: Check one. <input type="checkbox"/> ORIGINAL <input type="checkbox"/> AMENDED <input type="checkbox"/> SUPPLEMENTAL
TOTAL NUMBER OF EMPLOYEES Enter the number of covered workers (employees) you employed on the last working day of the calendar quarter. Enter zero if none. <input type="text"/>	

1. EMPLOYEE SOCIAL SECURITY NUMBER	2. EMPLOYEE NAME (Last, first and middle initial)	3. GROSS WAGES FOR THIS QUARTER	4. STATE INCOME TAX WITHHELD	5. WC FEE DUE
Enter total of columns 3, 4 and 5, this page.				
Enter total of columns 3, 4 and 5 from this page and all supplemental pages attached to this quarter's report. Enter zero if none.				

I declare that I have examined this return including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of employer or authorized agent	Print name	Date
Title	E-mail address	Phone

STATE OF NEW MEXICO

TAXATION AND REVENUE DEPARTMENT

Page _____ of _____

**EMPLOYER'S QUARTERLY WAGE, WITHHOLDING AND
WORKERS' COMPENSATION FEE REPORT - Supplemental Schedule**

Quarter ending: _____

Employer's name	Federal employer's account number (FEIN)
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Use this schedule if additional space is needed when filing Form TRD-31109, *Employer's Quarterly Wage, Withholding and Workers' Compensation Fee Report*. Attach all pages of the supplemental schedule to Form TRD-31109 and mail it to the address on the front page of the form. *A quality photocopy of this supplemental schedule may be submitted to the Department.*

1. EMPLOYEE SOCIAL SECURITY NUMBER	2. EMPLOYEE NAME (Last, first and middle initial)	3. GROSS WAGES FOR THIS QUARTER	4. STATE INCOME TAX WITHHELD	5. WC FEE DUE
Enter total of columns 3, 4 and 5, this page.				

STATE OF NEW MEXICO
TAXATION AND REVENUE DEPARTMENT

**EMPLOYER'S QUARTERLY WAGE, WITHHOLDING AND WORKERS'
COMPENSATION FEE REPORT**

Instructions

Who Must File: Beginning January 1, 2006, Employers who are **not** required to submit Form ES903, *Employer's Quarterly Wage and Contribution Report*, and pay state unemployment insurance tax, must file Form TRD-31109, *Employer's Quarterly Wage, Withholding and Workers' Compensation Fee Report*. The Taxation and Revenue Department collects the following information for each employee: the gross wages paid, the state tax withheld and the workers' compensation fees collected and remitted to the Department. The information is gathered from Form ES903, *Employer's Quarterly Wage and Contribution Report*, or from Form TRD-31109, *Employer's Quarterly Wage, Withholding and Worker's Compensation Fee Report*. Employers who are not required to file Form ES903, must file Form TRD-31109. Employers submitting these quarterly detail information reports are not required to file annual W2 information to the Department.

Form TRD-31109, *Employer's Quarterly Wage, Withholding and Workers' Compensation Fee Report*, must be submitted to the Taxation and Revenue Department by the last day of the month following the close of the calendar quarter. If any due date falls on a Saturday, Sunday or legal holiday, the due date is the next business day.

File online at <https://tap.state.nm.us>. If you cannot file online, mail Form TRD-31109 to Taxation and Revenue Department, P.O. Box 2527, Santa Fe, NM 87504-2527. For assistance call (505) 827-0832.

Do not remit taxes or fees due with this report. Filing Form TRD-31109 is not a substitute for filing Form TRD-41409 or TRD-41414, reporting and remitting tax withheld from employees, or WC-1 (RPD-41054), Workers' Compensation Fee Return, reporting the workers' compensation fees paid. Your payment may not be properly recorded, if paid with Form TRD-31109.

How to pay withholding tax and workers' compensation fees. You must report and pay withholding tax on Form TRD-41409 or TRD-41414 on or before the 25th of the month following the close of your report period. A report period may be a calendar month, quarter or semi-annual period. Check your registration certificate to determine whether you are a monthly, quarterly or semi-annual filer. You must report and pay workers' compensation fees on Form WC-1 on or before the last day of the month following the close of a calendar quarter.

Filing online.

The Department encourages all taxpayers to file electronically. It is safe, secure and saves time and money. *Online filing is available and is encouraged for the following reports:*

- TRD-31109, *Employer's Quarterly Wage, Withholding and Workers' Compensation Fee Report*;
- ES-903, *Employer's Quarterly Wage and Contribution Report*;
- WC-1, *Workers' Compensation Fee Return*;
- TRD-41409, *Non-wage Withholding Tax Return*; and
- TRD-41414, *Wage Withholding Tax Return*

These reports and applicable taxes and fees due may be filed when you sign into Taxpayer Access Point (TAP) online at <https://tap.state.nm.us>.

Completing the top portion of Form TRD-31109, *Employer's Quarterly Wage, Withholding and Workers' Compensation Fee Report*. Enter the employer's Federal Employer Identification Number (FEIN) and New Mexico Business Tax Identification Number (NMBTIN). Enter the month, day and four-digit year of the last day of the calendar quarter of the report period. The date should be entered as mm/dd/yyyy. Complete the name and address block, and check the box to indicate whether the report type is an original, amended or supplemental report. An amended report type is a report submitted to supersede a previously filed original report. A supplemental report type is a report submitted to add to the original or amended report.

Complete the total number of pages included in this report. When additional space is needed to complete the quarter's report, attach a completed supplemental schedule(s) and complete the page numbering on each page. Use as many supplemental schedules to Form TRD-31109, *Employer's Quarterly Wage, Withholding and Workers' Compensation Fee Report*, as needed. Enter the number of workers (employees) to whom the Workers' Compensation Fee applies. This is the number of covered employees you employed on the last working day of the calendar quarter. If you have no covered employees on the last working day of the quarter, enter zero.

Column Instructions:

In columns 1 and 2, enter the employee's social security number and name. Complete the name by entering the last name first, followed by a comma, the first name and the middle initial. In column 3, enter the gross wages paid to the employee during the quarter. In column 4, enter the amount of New Mexico income tax withheld during the quarter. If a Workers' Compensation Fee was due for the employee, enter the total fees due for the quarter. Include the employer and employee portions or \$4.30 per covered worker (employee).

Completing the report:

At the bottom of Form TRD-31109, and the supplemental schedule(s), enter the sum of the columns 3, 4 and 5. On the first page, also enter the total of columns 3, 4 and 5 from all pages of the form and supplemental schedules attached. Sign and date the report. Include the title, e-mail address and phone number of the employer or authorized agent as requested.

Obtaining a quality paper form:

When filing using a paper return, you must use a quality printed form obtained from your local district office or downloaded from our web site at www.tax.newmexico.gov. Do not use a photocopy of the first page of the report. However, you may use quality photocopies of the supplemental page.