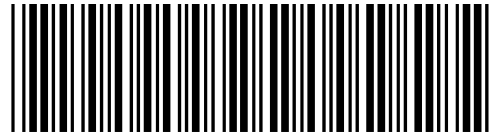


**Workers' Compensation Fee Return and
Employees' Quarterly Wage and Withholding Report**



Who Must File: Every taxpayer that is an employer, must file Form **TRD-41431, Workers' Compensation Fee Return and Employees' Quarterly Wage and Withholding Report** and pay any applicable Workers' Compensation Fee due. See the instructions for requirements.

IMPORTANT: Only the Workers' Compensation Fee is paid with this form. Form **TRD-41414, Wage Withholding Tax Return** is used to report and pay wage withholding.

E-File: You must e-file this form using the Department's Taxpayer Access Point (TAP) web-site at <https://tap.state.nm.us>. This tax program has an electronic file (e-file) mandate.

FOR DEPARTMENT USE ONLY

Section 1: Identifying Information

New Mexico Business Tax Identification Number (NMBTIN)

FEIN

Employer Account Number (EAN)

Name of Taxpayer/Employer

☐ If the address is new or changed, mark this box. If there are any additional changes to your NMBTIN please complete and send in **ACD-31015, Business Tax Registration Application and Update Form**.

Mailing Address (Number and Street)

City

State

Postal/Zip Code

If foreign address, enter country

Foreign Province or State

Email Address

Phone Number

Report Period

Beginning (MM/DD/CCYY)

Ending (MM/DD/CCYY)

Amended Return and Report

☐ **Amended Return and Report**

Check the box above **only** if you are amending over your original return and report. Be sure to fill out this return and report as it should have been originally filed for the specified **Report Period**. The amended return and report will override all information reported on your original return and report. **Reason for amending**, see instructions for more information.

Reason for amending: _____

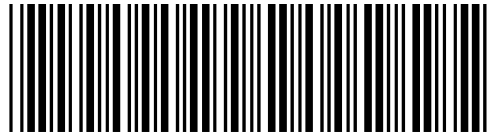
Section 2: Employee Details

Column 1	Column 2	Column 3	Column 4	Column 5
Employee's SSN or ITIN	Employee's Name Last Name, First Name, and Middle Initial	Gross Wages for This Report Period	State Income Tax Withheld for This Report Period	Total Quarterly Workers' Compensation Fee Due
1.	Column totals for columns 3, 4, and 5 from this page on the lines above. (If additional lines are required to report additional employees use Schedule A.).			
2.	If Schedule A pages are attached, enter the column totals for columns 3, 4, and 5 from all Schedule A pages.			

This program has an electronic filing mandate.

This program has an electronic filing mandate.

**Workers' Compensation Fee Return and
Employees' Quarterly Wage and Withholding Report**



New Mexico Business Tax Identification Number (NMBTIN)		Report Period	
FEIN	Employer Account Number (EAN)	Beginning (MM/DD/CCYY)	Ending (MM/DD/CCYY)

Section 3: Return Information

3. Total Number of Covered Workers to Whom the Workers' Compensation Fee Applies to.....	3.	
4. Total Number of Non-Covered Workers to Whom the Workers' Compensation Fee Does Not Apply to	4.	
5. Total Quarterly Workers' Compensation Fee Per Employee (Review "Quarterly Worker's Compensation Fee Table" on page 5 of the instructions.)	5.	
6. Worker's Compensation Fee Due. Multiply line 3 by line 5	6.	
7. Payments. See Instructions.....	7.	
8. Fee Due. If line 6 is greater than line 7, enter the difference here	8.	
9. Penalty. See Instructions.....	9.	
10. Interest. See Instructions.....	10.	
11. Workers' Compensation Fee, Penalty, and Interest Due	11.	
12. Amount to be Refunded. If line 7 is greater than line 6, enter the difference here	12.	

Section 4: Refund Express

If you would like your refund deposited directly into your bank account located at a financial institution inside the United States, complete the information. If the information below is incomplete or incorrect, the Department mails the refund to the mailing address on file.

13. Routing Number	14. Account Number	15. Account Type <input type="checkbox"/> Checking <input type="checkbox"/> Savings
16. Will this refund go to or through an account outside of the United States? Important: If "yes," you can not use this refund method. Review instructions for additional information. <input type="checkbox"/> Yes <input type="checkbox"/> No		

Section 5: Signature

This return and report must be signed by the taxpayer, a corporate officer, partner, or fiduciary who has been previously identified as such to the Department or an authorized individual representative with the authority to perform all authorizing acts that the taxpayer can perform on behalf of the taxpayer.

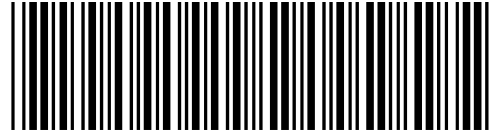
Under penalty of perjury, I declare that I have examined this form and any attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

17. Printed Name	18. Title
19. Signature	20. Date

This program has an electronic filing mandate.

This program has an electronic filing mandate.

**Workers' Compensation Fee Return and
Employees' Quarterly Wage and Withholding Report
Schedule A, Employee Detailing Listing**



Use this page if additional lines are required to report additional employees. Attach all pages of the Schedule A, Employee Details Listing to Form **TRD-41431**. A quality photocopy of this schedule may be submitted to the Department.

Page _____ of _____

Section 1: Identifying Information

New Mexico Business Tax Identification Number (NMBTIN)			
FEIN	Employer Account Number (EAN)		
Name of Taxpayer/Employer			
		Beginning (MM/DD/CCYY)	Ending (MM/DD/CCYY)

Section 2: Employee Details

Column 1	Column 2	Column 3	Column 4	Column 5
Employee's SSN or ITIN	Employee's Name Last Name, First Name, and Middle Initial	Gross Wages for This Report Period	State Income Tax Withheld for This Report Period	Total Quarterly Workers' Compensation Fee Due
1.	Column totals for columns 3, 4, and 5 from this page on the lines above. (If additional lines are required to report additional employees use Schedule A.).			
2.	If Schedule A pages are attached, enter the column totals for columns 3, 4, and 5 from all Schedule A pages.			

This program has an electronic filing mandate.

***This program has an electronic filing mandate. ***

New Mexico Taxation and Revenue Department
**Workers' Compensation Fee Return and
Employees' Quarterly Wage and Withholding Report**
Instructions

CONTACTING THE DEPARTMENT

Local Taxation and Revenue Offices

If the taxpayer needs to visit the New Mexico Taxation and Revenue Department (Department) in person taxpayers can visit one of the Department's tax district offices at one of the following locations:

Albuquerque
10500 Copper Ave. NE, Ste C
Albuquerque, NM 87123

Farmington
3501 E. Main Street, Ste.N.
Farmington, NM 87499-0479

Las Cruces
2540 S. El Paseo, Bldg.#2
Las Cruces, NM 88001-0607

Roswell
400 Pennsylvania Ave., Suite 200
Roswell, NM 88201-1557

Santa Fe
Manuel Lujan Senior Building
1200 South St. Francis Drive
Santa Fe, NM 87502-5374

Phone Contact

Taxpayers can contact the Department's call center for full service and general information about the Department's fees and taxes, Taxpayer Access Point (TAP), programs, classes, and forms. The call center can also provide assistance with information specific to the taxpayer's account including the taxpayer's filing situation, payment plans, and delinquent account information. Call Center: (866) 285-2996.

Account information can be located through the Taxpayer Access Point (TAP), <https://tap.state.nm.us>.

What You Need When Contacting The Department

When the taxpayer calls or visits the Department, make sure to have the taxpayer's New Mexico Business Tax Identification Number (NMBTIN) (previously known as the CRS number) and a copy of the taxpayer's return and report, or letter

in question.

NOTE: If inquiring about a letter please locate the Letter ID in the top right hand corner to provide to the Department.

Mailing Address

If the taxpayer wants to write the Department about the return and report, please address the letter to:

New Mexico Taxation and Revenue Department
Workers' Compensation Fee
P.O. Box 2527
Santa Fe, NM 87504-2527

If writing in response to a letter, please include the Letter ID in the response.

Email Contacts

If the taxpayer has questions about the in-progress **TRD-41431**, *Workers' Compensation Fee Return and Employees' Quarterly Wage and Withholding Report*, the instructions, a return and report already submitted, or a refund, email WKC.TRDHelp@tax.nm.gov.

If the taxpayer has questions about New Mexico tax law and needs additional clarification on statutes and regulations, email Policy.Office@tax.nm.gov.

Forms and Instructions

Taxpayers can find forms and instructions on our Forms & Publications web page, <https://www.tax.newmexico.gov/forms-publications/>.

The TAP website at <https://tap.state.nm.us> is a secure online resource that lets taxpayers electronically file for free:

- See information about return and reports, payments, and refunds
- Pay existing liabilities online
- Check the status of a refund
- Change taxpayer contact information
- Register a business

GENERAL INSTRUCTIONS

This document provides instructions for the New Mexico Form **TRD-41431**, *Workers' Compensation Fee Return and Employees' Quarterly Wage and Withholding Report*. Each Form **TRD-41431** is due on or before the 25th day of the month following the close of the report period. Taxpayers are required to file the Form **TRD-41431** electronically.

NOTE: When completing the form, all pertinent items must

be clearly filled out and completed or the Form **TRD-41431** may be rejected and returned for correction and will need to be resubmitted.

For reporting periods **prior** to 01/01/2026 use **Forms** RPD-41054, *WC-1 New Mexico Workers Compensation Fee Return Form* and TRD-31109, *Employers Quarterly Wage, Withholding and Workers Compensation Fee Report*.

WHAT TO KNOW AND DO BEFORE BEGINNING

Who Must File

Every taxpayer that is an employer, must file Form **TRD-41431, Workers' Compensation Fee Return and Employees' Quarterly Wage and Withholding Report** and pay any applicable Workers' Compensation Fee due.

Every employer covered by the New Mexico Workers' Compensation Act, whether by requirement or election, must file and pay the Workers' Compensation Fee and file Form **TRD-41431**.

IMPORTANT: Only the Workers Compensation Fee is paid with the Form **TRD-41431**. Wage withholding tax **must** be reported and paid using Form **TRD-41414**.

Description of Workers' Compensation

The Workers' Compensation Fee is paid by employers and workers (employees). The revenue the fee generates is used primarily to fund the operation of the New Mexico Workers' Compensation Administration which regulates, adjudicates, and provides information and advisory services to the workers' compensation system.

The Workers' Compensation Fee is paid to the Department. You must pay the fee quarterly and separately from other taxes. The fee is not the same as the workers' compensation insurance premium. It is not a substitute for a workers' compensation insurance policy. Paying the fee does not mean that the employer has workers' compensation insurance coverage.

The 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. This quarterly requirement does not satisfy the annual requirement in statute under Section 7-3-7 NMSA 1978. This annual process is managed electronically. This form only satisfies the requirement under Section 7-3-13 NMSA 1978.

Thirty cents (\$0.30) supplies funds for the Workers' Compensation Uninsured Employers' Fund. The Workers' Compensation Uninsured Employers' Fund provides medical and

indemnity benefits to injured workers whose employers fail to maintain workers' compensation coverage. The fund is maintained by the recovery of costs from uninsured employers and is supplemented by the uninsured employers' fund fee.

Covered Employers and Covered Employees

Employers covered by requirement are those with three or more employees, including out-of-state employers having New Mexico employees, with the following exceptions:

1. employers engaged in activities required to be licensed under the Construction Industries Licensing Act are covered regardless of the number of employees;
2. domestic servants and real estate salespersons are exempt.

For further clarification, contact the Workers' Compensation Administration 1-800-255-7965 or visit their website <https://www.workerscomp.nm.gov/>. Executive employees of a corporation or a limited liability company who are corporate officers or partners owning ten (10) percent or more of the corporation or company are exempt from the fee only if they have previously waived insurance coverage by filing an executive employee exemption form through their insurance agent. If the corporation or company has no employees other than exempt executive employees, the corporation or company may exempt itself from paying the workers' compensation fee.

Employers covered by election are employers in exempt categories who voluntarily provide workers' compensation coverage for their employees.

Workers' Compensation Fee Amount

Review the Quarterly Worker's Compensation Fee Table for the total fee per quarter for each covered employee employed on the last working day of the calendar quarter. The employee portion should be deducted from the wages of the employee, and the employer portion should be paid by the employer. No fee is due for exempt employees.

Quarterly Workers' Compensation Fee Table			
Calendar Quarters	Employer Portion	Employee Portion	Total Fee
Prior to July 1, 2025	\$2.30	\$2.00	\$4.30
Beginning July 1, 2025 and prior to July 1, 2028	\$2.55	\$2.25	\$4.80
Beginning July 1, 2028 and prior to July 1, 2033	\$2.68	\$2.38	\$5.06
Beginning July 1, 2033	\$2.80	\$2.50	\$5.30

FILING METHODS

Different Filing Methods

The Workers' Compensation Fee Return and Employees Quarterly Wage and Withholding Report (**TRD-41431**) **must** be filed electronically using the Taxation and Revenue De-

partment's (Department) Taxpayer Access Point (TAP) website at <https://tap.state.nm.us>. The e-file and e-pay mandate for Workers' Compensation can be located on our Forms & Publications page, <https://www.tax.newmexico.gov/forms->

[publications/](#), in the E-File and E-Pay Mandates folder. The e-file mandate for the Employees' Quarterly Wage and Withholding Report can be located in Section 7-3-13 NMSA 1978.

IMPORTANT: After completing the form, make a copy for taxpayer records and keep it in a safe place.

For more information about filing electronically see "Using The Department Website, Taxpayer Access Point (TAP)" on page 6.

Using The Department Website, Taxpayer Access Point (TAP)

To file the return and report on the Department website, follow these steps:

1. Logon or create a TAP account at <https://tap.state.nm.us>.
2. Locate **Workers' Compensation Fee (WKC)**
3. Within the Return Panel Select **File Now**
4. After all your entries are completed, check the Signature box, then click **Submit** to file.
5. Select **OK** in the Confirmation box to continue.
6. Select **Print Confirmation Page** showing the confirmation number as proof and verification that the return and report was filed online.
7. Select **Print Return** to print a copy of the return and report for taxpayer records.
8. Click **Print** to print a copy of the return and report for taxpayer records.

IMPORTANT: Do not mail the confirmation page or the return and report that was filed online to the Department. Mailing in the return and report can cause processing issues.

If assistance is needed with filing the return and report on TAP, email, WKC.TRDHelp@tax.nm.gov or call the Call Center at (866) 285-2996.

For help with TAP, email: TAP.TechnicalHelp@tax.nm.gov.

Getting Ready to File

Follow these steps before filling out the **TRD-41431, Workers' Compensation Fee Return and Employees' Quarterly Wage and Withholding Report**:

1. Collect all forms and schedules the taxpayer is required to file, publications the taxpayer may need to reference, and all the taxpayer's tax records.

For a description of different forms and schedules, see "Required Forms And Attachments" on page 7 of these instructions. To find out where to get the forms and schedules needed, see "Contacting the Department" on page 4.

2. Read the section, *Valid Identification Number Required*, to learn about New Mexico Business Tax Identification Number (NMBTIN), Federal Employer Identification Number (FEIN), Social Security Numbers (SSN), and Individual Taxpayer Identification Numbers (ITIN).

Benefits of Filing Electronically

The Department encourages taxpayers to file electronically whenever possible. Electronic filing is fast, safe, secure, and it provides these benefits:

- Filing is free on the Department website.
- File form, pay, and request a refund.
- View all letters sent by the Department
- View the taxpayer's account and see if there are any missing return and reports or payments.
- Taxpayers can speak with an agent while viewing their account and the agent can walk them through using TAP or any notifications seen on their account.
- Taxpayers can also provide third-party access to their accountant to be able to complete forms, file, and pay any fees or taxes due.
- The state saves tax dollars in processing costs and results in faster processing times for forms and payments submitted to the Department.

Where To Get Paper Tax Forms

TRD-41431, Workers' Compensation Fee Return and Employees' Quarterly Wage and Withholding Report forms and schedules can be filled out by hand and mailed to the Department if an exception or waiver has been granted by the Department. Taxpayers can get these forms from any district office, request they be mailed, or by downloading them from the Department's website.

In Person

Ask for forms at the Department's local district offices. See "Contacting the Department" on page 4 of these instructions.

Downloading Forms and Instructions

To download forms, follow these steps:

1. Go to <https://www.tax.newmexico.gov/forms-publications/>.
2. Locate the folders toward the bottom of the page, click the **Business Taxes** folder.
3. Click on the **Workers' Compensation**.

Check the Print Quality

Make sure the printer can clearly print a logo. If it can it will print a quality fee form. It is important to use an original. Never submit a form that has been photocopied or photo shopped as it will not be accepted by our processing machines.

Valid Identification Number Required

Enter the taxpayers business name and New Mexico Business Tax Identification Number (NMBTIN) on all forms, schedules, and correspondence sent to the Department. The Department cannot accept a return and report without a valid identification number.

Important Guidelines

Review the following items before making any entries:

- Complete all required information on the form. Failure to do this delays processing the return and report and may cause errors when the Department performs calculations during processing.
- Leave blank all spaces and boxes that do not apply to you. Do not draw lines through or across areas you

leave blank.

- Write numbers clearly and legibly to reduce processing errors and increase efficiently. Use the boxes on the form as a guide for your handwritten entries.
- Do not use dollar signs (\$) or any punctuation marks or symbols other than a comma (,).

REQUIRED FORMS AND ATTACHMENTS

TRD-41431 Followed by Forms and Attachments Submit in This Order

- **TRD-41431**, *Workers' Compensation Fee Return and Employees' Quarterly Wage and Withholding Report*
- Schedule A, Employee Details Listing
- WKC-PV, if required
- Other required schedules or attachments.

TRD-41431 Required

Every taxpayer required to file a worker's compensation fee return under Section 52-5-19 NMSA 1978 or a quarterly withholding report under Section 7-3-13 NMSA 1978 must file a **TRD-41431**, *Workers' Compensation Fee Return and Employees' Quarterly Wage and Withholding Report*.

Payment Voucher

If making a payment, place the payment and voucher at the front of the form, in this order.

- Payment (check or money order)
- WKC-PV Payment Voucher

When paying by check or money order, make sure to indicate the correct report period of the return and report to apply the payment to. The Department supports the fast and secure filing of electronic payments.

To print copies of vouchers, go to <https://www.tax.newmexico.gov/forms-publications/> then select the following folders in this order:

- **Business Taxes**,
- **Workers' Compensation** and then click **Payment Voucher**

WKC-PV, Workers' Compensation Fee Return and Employees Quarterly Wage and Withholding Report Fee Payment Voucher

If the form shows a balance due and the taxpayer chooses to pay by mail or delivery to one of the Department's local offices, they must complete the WKC-PV payment voucher and include it with the check or money order. Also include WKC-PV when submitting payment with the paper return and report.

IMPORTANT: On all checks and money orders, write the taxpayers New Mexico Business Tax Identification Number (NMBTIN) (previously known as the CRS number), WKC-PV, and the report period.

Amended Return and Report

Any change requires an amended **TRD-41431**. When filing an amended return and report mark the amended box on the return and report clearly. Explain the reason for amending the return and report in the space provided.

NOTE: Do not enter only supplemental amounts on the return and report.

Other Forms That May Be Needed

This section describes forms that are related to **TRD-41431** that you may need.

Notify the Department of a change to business:

- **ACD-31015**, *Business Tax Registration Application and Update Form*

If the taxpayer needs anyone to have access to their account information the following form will need to be submitted to the Department:

- **ACD-31102**, *Tax Information Authorization Tax Disclosure*

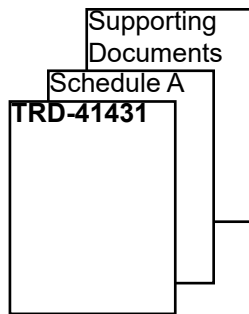
If the taxpayer is required to file an electronic return and report but is unable to file electronically, complete and submit the applicable form below:

- **RPD-41350**, *E-File and E-Pay Exception Request Form*
- **RPD-41351**, *E-File and E-Pay Waiver Request Form*

Before Filing A Paper Return and Report

Now that the **TRD-41431** has been completed:

1. Check the figures and arithmetic on the **TRD-41431** and on all the attachments. Make sure these are original,
2. If a working **TRD-41431** is created, use blue or black ink to carefully transfer the figures onto the clean **TRD-41431** that will be submitted.
3. Sign and date the **TRD-41431**.
4. If the return and report shows tax due on line 8, complete the WKC-PV payment voucher.
5. Assemble the return and report as shown for most efficient processing. If there is a fee due, place the payment and voucher at the front of the return and report.
6. Make a copy of the original return and report and attachments for taxpayer records, and keep it in a safe place in case the taxpayer needs to refer to it later. If someone prepares the return and report for the taxpayer, get a copy for taxpayer records.



IMPORTANT: Do not staple or tape the payment to the payment voucher.

WHEN AND WHERE TO FILE AND PAY

When and Where to File

File the return and report as soon as all the necessary information is available. Each Form **TRD-41431** is due on or before the 25th of the month following the end of the report period being reported. If the taxpayer files or pays late, the taxpayer may need to pay interest and penalties. See "Interest And Penalties" on page 13. If the date falls on a weekend, a legal, state or national holiday, the Form **TRD-41431** and payment due date will be extended to the next business day.

Report Periods and Due Dates

BEGINNING	ENDING	DUE DATE*
January 1	March 31	April 25
April 1	June 30	July 25
July 1	September 30	October 25
October 1	December 31	January 25

Electronic Return and Reports, and Payments

The taxpayer can file the return and report and pay at different times but different penalty and interest may apply if the return and report or payment, or both are late. No penalty will be imposed for reporting and paying early.

TAP TIP: TAP will allow return and reports to be filed online as of the first day of the report period. The person filing must acknowledge they are aware that they are filing a return and report for a period that has not ended yet.

Paper Return and Reports To Mail

File paper return and reports no later than the deadline of **25th** of the month following the end of the report period being reported. No penalty will be imposed for reporting and paying early.

Determining a Timely Mailing Date for Paper Return and Reports

If the U.S. Postal Service postmark on the envelope bears a date on or before the due date, a mailed **TRD-41431** and fee payment are timely. If the due date falls on a Saturday, Sunday, or a state or national legal holiday, the return and report is timely when the postmark bears the date of the next business day.

If the date recorded or marked by a private delivery service is on or before the due date, delivery through a private delivery service is timely.

Where To Mail Paper Return and Reports, and Payments

Mail refund return and reports and return and reports to:

New Mexico Taxation and Revenue Department
Workers' Compensation Fee
P.O. BOX 2527
Santa Fe, NM 87504-2527

How To Pay

Select the most convenient way to pay your taxes. Payment can be made with an electronic check, a credit card, a paper check, or a money order. Review "Payments" on page 12 for more information.

Mailing a Payment and Voucher

Do the following when mailing any payment by check or money order:

- Make it payable to New Mexico Taxation and Revenue Department
- Write your New Mexico Business Tax Identification Number (NMBTIN), WKC-PV, and the report period on it.
- Mail the voucher with the payment.

Payment Vouchers for TRD-41431

Whether the taxpayer submits their payment with or without the return and report, complete WKC-PV, *Workers' Compensation Fee Return and Employees' Quarterly Wage and Withholding Report Fee Payment Voucher* and submit it with the payment.

LINE INSTRUCTION

What To Do Next

Fill in the return and report using the line instructions that start on this page. When finished with filling in the **TRD-41431**, see "Before Filing A Paper Return and Report" on page 7.

Top of Page 1

The top section of **TRD-41431**, page 1 gathers information about the taxpayer's entity. Please be sure to fill out all applicable fields. Incomplete fields may result in processing delays.

Section 1

New Mexico Business Tax Identification Number (NMBTIN)

Enter the taxpayer's/employer's New Mexico Business Tax Identification Number (NMBTIN), this number is issued to the taxpayer by the Department.

NOTE: This number was previously referred to as the combined reporting system number or CRS ID.

No New Mexico Business Tax Identification Number?

If the taxpayer/employer does not have NMBTIN, apply for one using the **ACD-31015, Business Tax Registration Application and Update Form**. **DO NOT** file a return a report unless the taxpayer has a NMBTIN issued by the Department. Filing a return and report without this number could result in a lost return and report or misapplied payment.

Federal Employer Identification Number (FEIN)

Enter the taxpayer's/employer's Federal Employer Identification Number (FEIN) this number is issued by the Internal Revenue Service.

Employer Account Number (EAN)

Enter taxpayer's/employer's Employer Account Number (EAN), this is the identification number assigned to you by the New Mexico Department of Workforce Solutions. The EAN is mandatory only for employers who must report to the Department of Workforce Solutions.

NOTE: To cancel or change an EAN, contact the New Mexico Department of Workforce Solutions.

Name of Taxpayer/Employer

Clearly print the name of the taxpayer/employer associated with the New Mexico Business Tax Identification Number (NMBTIN).

New or Changed Address Box

If the mailing address has changed or is a new address please mark this box. This will allow for the taxpayer's/employer's mailing address to be updated in the Department's system. If the taxpayer/employer needs to change the address for all of their business accounts, please complete and

submit the **ACD-31015, Business Tax Registration Application and Update Form**.

Mailing address, City, State, Postal/ Zip Code

Enter the taxpayer's/employer's mailing address.

If the taxpayer/employer has a foreign address, enter the street address, city name and postal code in the appropriate line. Also complete the spaces for the foreign province and/or state and country. Follow the country's practice for entering the foreign postal code, the province or state, and country. If the taxpayer has a foreign address the spaces for the foreign province and/or state and country are required, if any of these lines are left blank it will result in an improper return and report and the return and report will be rejected. Do not abbreviate the country name. If the taxpayer's address is located within the United States of America leave these boxes blank.

Email address

Enter the email address the taxpayer/employer would like the Department to use to contact them if there are any questions about the return and report being submitted.

Phone Number

Enter the phone number the taxpayer would like the Department to use to contact them if there are any questions about the return and report being submitted.

Report Period

Enter the beginning and ending date of the report period for this report. Use the date format MM/DD/CCYY. Review "When And Where To File And Pay" on page 8 for additional information.

BEGINNING	ENDING	DUE DATE*
January 1	March 31	April 25
April 1	June 30	July 25
July 1	September 30	October 25
October 1	December 31	January 25

Amended Return and Report

Check the "Amended Return and Report" box and enter the reason for amending only if the taxpayer/employer is amending over the original return and report. Be sure to fill out this return and report as it should have been originally filed for the specified report period. The amended return and report will override all information reported on the original return and report. Do not enter only supplemental amounts on the amended return and report.

If the taxpayer/employer fails to mark the amended box this will cause processing errors. If the amended return and report does not have the box marked, it will delay posting of the return and report or it may cause the return and report to be rejected.

Section 2

Complete columns 1 through 5 for **all** employees that were employed during the report period.

Column 1. Employee's Full SSN or ITIN

Enter each employee's **full** Social Security Number (SSN), or Individual Taxpayer Identification Number (ITIN); do **not** truncate or mask any portion of the SSN or ITIN.

Column 2. Employee's Name Last Name, First Name, and Middle Initial

Enter each employee's full name in the order of last name, first name, and middle initial.

Column 3. Gross Wages for This Report Period

Enter each employee's gross wages for the report period

Column 4. State Income Tax Withheld for This Report Period

Enter each employee's state income tax withheld for the report period.

Column 5. Total Quarterly Workers' Compensation Fee Due

Review the "Quarterly Workers' Compensation Fee Table" on page 5, and enter the total Worker's Compensation Fee due for each employee. If the employee is not subject to the Worker's Compensation Fee, enter zero.

If additional lines are required to report additional employees use Schedule A.

1. Column totals for columns 3, 4, and 5 from this page on the lines above.

Enter the column totals for columns 3, 4, and 5 from page one of the return and report.

2. If Schedule A pages are attached, enter the column totals for columns 3, 4, and 5 from all Schedule A pages.

If there are any Schedule A pages attached, enter the column totals of columns 3, 4, and 5 from **all** Schedule A pages.

Section 3

3. Total Number of Covered Workers to Whom the Workers' Compensation Fee Applies to

Enter the total number of covered workers to whom the Workers' Compensation Fee applies to. For more information review "Covered Employers and Covered Employees" on page 5.

4. Total Number of Non-Covered Workers to Whom the Workers' Compensation Fee Does Not Apply To

Enter the total number of non-covered workers to whom the Workers' Compensation fee does not apply to. For

more information review "Covered Employers and Covered Employees" on page 5.

5. Total Quarterly Workers' Compensation Fee Per Employee

Enter the quarterly Workers' Compensation Fee for each covered worker. Review the "Quarterly Workers' Compensation Fee Table" on page 5.

6. Worker's Compensation Fee Due.

Multiply line 3, "Total Number of Covered Workers to Whom the Workers' Compensation Fee Applies to" by line 5, "Quarterly Workers' Compensation Fee"; then enter the result on this line.

7. Payments

Enter the amount of payments made for this report period with a WKC-PV or other payments less any refunds for the report period.

Only include payments that were made before this return and report is submitted.

For example, if a WKC-PV and payment are submitted with the original return to cover a fee liability include that payment amount on the amended return.

8. Fee Due.

If line 6, "Worker's Compensation Fee Due." is **greater** than line 7, "Payments"; enter the difference on this line.

9. Penalty

If the taxpayer files late and owes tax, or if the taxpayer does not pay the tax on or before the date the return and report is due, enter penalty on this line.

Penalty is applied for failure to pay or file on time. Penalty is calculated at a rate of 2% of line 8 per month or partial month (any fraction of a month is a full month) the **TRD-41431** or payment is late, up to 20% of the tax due or a minimum of \$5.00, whichever is greater.

Note: The minimum \$5.00 penalty is also imposed for failure to file this return and report even if no fee is due.

10. Interest

If the taxpayer does not pay the Workers' Compensation Fee due on or before the original due date of the return and report, even if an extension of time to file has been granted, enter the interest on this line.

Interest is calculated daily but the rate will be set at the rate established for individual income tax purposes by the U.S. Internal Revenue Code (IRC). The IRC rate, which changes quarterly, is announced by the IRS in the last month of the previous quarter. The annual and daily interest rates for each quarter and calculation example are posted on our website at <https://www.tax.newmexico.gov/individuals/file-your-taxes-overview/penalty-interest-rates/>.

NOTE: The taxpayer is not liable for interest if the total interest due is less than \$1.00.

IMPORTANT: When the taxpayer pays the principal fee

liability, interest stops accruing. Because it stops accruing, the taxpayer does not need to calculate the amount of interest due on the return and report past the date the principal fee is paid.

11. Workers' Compensation Fee, Penalty, and Interest Due

Add line 8, "Fee Due.", line 9, "Penalty", and line 10, "Interest"; then enter the result on this line. Review "Payments" on page 12 for payment information.

12. Amount to Be Refunded.

If line 7, "Payments" is **greater** than line 6, "Worker's Compensation Fee Due"; enter the difference on this line. This amount is the overpayment that will be refunded. Review "Refunds" on page 13 for refund information.

Section 4

13. Routing Number

Enter the routing number that is associated with the bank where the account is that the refund should be deposited into. If the first two digits are not a number from 01 to 12 or 21 to 32, the system rejects the direct deposit and issues the taxpayer a paper check. A bank routing number must have nine digits.

NOTE: If a check from the bank account check states it is payable through a different bank than the financial institution where checking or savings account is located, do not use the routing number on that check. Instead, contact the financial institution for the correct routing number to enter on this line.

14. Account Number

Enter the account number which can be up to 17 characters. Include hyphens, but omit spaces and special symbols. Do not include the check number in your account number.

15. Account Type

Mark the appropriate box to indicate the type of account, checking or savings.

16. Will this refund go to or through an account outside of the United States?

Check the appropriate box to indicate whether the funds for the refund would go to or through an account located outside the U.S. Marking NO means the financial institution's location is within the territorial jurisdiction of the U.S., which includes any of the following:

- Within the U.S.

- On a U.S. military base
- In American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, or the U.S. Virgin Islands

IMPORTANT: If the "Yes" box is marked, the taxpayer cannot use direct deposit. Either use a different bank account or to leave the Refund Express section blank to receive a paper check at the taxpayer's mailing address on file.

If this question is not answered, the Department mails the refund to the taxpayer in a paper check. If the question is answered incorrectly, the National Automated Clearing House Association (NACHA) or the Office of Foreign Assets Control (OFAC) may delay, reject, or freeze the refund. If the taxpayers bank does not accept the Request For Direct Deposit entries, the Department mails a check to the taxpayer.

Section 5

This return and report must be signed by the taxpayer, a corporate officer, partner, or fiduciary who has been previously identified as such to the Department or an authorized individual representative with the authority to perform all authorizing acts that the taxpayer can perform on behalf of the taxpayer.

By signing this form, the signer is certifying under the penalty of perjury that they have examined this form and any attachments, and to the best of their knowledge and belief, they are true, correct, and complete.

17. Printed Name

Enter the printed name of the signer.

18. Title

Enter the title of the signer.

19. Signature

Enter signature.

20. Date

Enter the date the return and report is signed. Use the date format MM/DD/CCYY.

If taxpayer is no longer in business or is not required to file, they must close their account on the Taxpayer Access Point (TAP) or complete a registration update, Form **ACD-31015, Business Tax Registration Application and Update Form**, to close the account. The taxpayer must reactivate the account with the Department by completing the registration update should the taxpayer become subject to the Workers' Compensation Act either by requirement or by election, or hire any employees.

SCHEDULE A INSTRUCTIONS

Top of Page

Pages should be numbered consecutively (e.g., page 1 of 24, 2 of 24, etc.) at the top of the Schedule A.

The top section of Schedule A gathers information about

the taxpayer's entity. Please be sure to fill out all applicable fields. Incomplete fields may result in processing delays.

Section 1

New Mexico Business Tax Identification Number (NMBTIN)

Enter the taxpayer's/employer's New Mexico Business Tax Identification Number (NMBTIN), this number is issued to the taxpayer by the Department.

NOTE: This number was previously referred to as the combined reporting system number or CRS ID.

No New Mexico Business Tax Identification Number?

If the taxpayer/employer does not have NMBTIN, apply for one using the **ACD-31015, Business Tax Registration Application and Update Form**. **DO NOT** file a return and report unless the taxpayer has a NMBTIN issued by the Department. Filing a return and report without this number could result in a lost return and report or misapplied payment.

Federal Employer Identification Number (FEIN)

Enter the taxpayer's/employer's Federal Employer Identification Number (FEIN) this number is issued by the Internal Revenue Service.

Employer Account Number (EAN)

Enter taxpayer's/employer's Employer Account Number (EAN), this is the identification number assigned to you by the New Mexico Department of Workforce Solutions. The EAN is mandatory only for employers who must report to the Department of Workforce Solutions.

NOTE: To cancel or change an EAN, contact the New Mexico Department of Workforce Solutions.

Section 2

Column 1. Employee's Full SSN or ITIN

Enter each employee's **full** Social Security Number (SSN), or Individual Taxpayer Identifi-

cation Number (ITIN); do **not** truncate or mask any portion of the SSN or ITIN.

Column 2. Employee's Name Last Name, First Name, and Middle Initial

Enter each employee's full name in the order of last name, first name, and middle initial.

Column 3. Gross Wages for This Report Period

Enter each employee's gross wages for the report period

Column 4. State Income Tax Withheld for This Report Period

Enter each employee's state income tax withheld for the report period.

Column 5. Total Quarterly Workers' Compensation Fee Due

Review the "Quarterly Workers' Compensation Fee Table" on page 5, and enter the total Worker's Compensation Fee due for each employee. If the employee is not subject to the Worker's Compensation Fee, enter zero.

If additional lines are required to report additional employees use additional Schedule A pages.

1. Column Totals for Columns 3, 4, and 5 From This Schedule A.

Enter the column totals for columns 3, 4, and 5 from the current Schedule A page.

2. Column Totals From All Schedule A Pages.

Enter the column totals for columns 3, 4, and 5 from **all** Schedule A pages.

PAYMENTS

A **TRD-41431** payment should not be combined on the same check or money order with any other tax or fee being paid to the Department. If possible include the taxpayer's New Mexico Business Tax Identification Number (NMBTIN).

Please send the completed Form **TRD-41431, Workers' Compensation Fee Return and Employees' Quarterly Wage and Withholding Report** with payment to:

New Mexico Taxation and Revenue Department
P.O. Box 2527
Workers' Compensation Fee
Santa Fe, NM 87504-2527

Make the check or money order payable to New Mexico Taxation and Revenue Department. Mail the WKC-PV with the payment to:

New Mexico Taxation and Revenue Department
P.O. Box 2527
Workers' Compensation Fee
Santa Fe, NM 87504-2527

Taxpayer Access Point (TAP): <https://tap.state.nm.us>
If the taxpayer files using TAP and owes, the taxpayer will be given the option to pay the tax once finished filing the return and report. A credit card may be used for an online payment. Payment can also be made with electronic check, or mail a check or money order to the Department with a payment voucher.

NOTE: A convenience fee is applied for using a credit card. The State of New Mexico uses this fee, calculated on the transaction amount, to pay charges from the credit card companies. There is no charge for an electronic check.

REFUNDS

Tax Liabilities

If the taxpayer has any fee or tax liability, the Department may offset all or part of an allowed refund against such liability.

Refund Claim Denials

If the Department denies a claim for refund in whole or in part, the taxpayer may file a protest with the Department within 90 days of either mailing or delivery of the denial, or the taxpayer may file a lawsuit in Santa Fe District Court.

If the Department does not take action on a completed claim within 180 days of receiving the claim, the taxpayer may elect to treat the refund claim as denied, which allows the taxpayer to pursue the remedies stated in the preceding

paragraph.

If the Department requests additional relevant documentation from the taxpayer, the claim is not complete. If the taxpayer submits the requested documentation within the required time period, the Department uses the date the Department received the complete documentation as the start of the 180 days. If the taxpayer does not provide the additional relevant documentation, the claim for refund remains incomplete.

For more information about remedies, please review **FYI-402, Taxpayer Remedies**. The **FYI-402** can be located on the Departments Forms & Publications web page <https://www.tax.newmexico.gov/forms-publications/>.

INTEREST AND PENALTIES

Interest

Interest accrues on the Workers' Compensation Fee that is not paid on or before the due date of the return and report.

IMPORTANT: Interest is a charge for the use of money and by law it cannot be waived.

When the taxpayer pays the principal Workers' Compensation Fee liability, penalty and interest stop accruing.

Negligence Penalty for Late Filing or Late Payment

If the taxpayer files late and owes a Workers' Compensation Fee, or if the taxpayer does not pay the Workers' Compensation Fee when due, the taxpayer receives a penalty of 2% of the Workers' Compensation Fee due for each month or part of a month the taxpayer does not file the return and report or does not pay the Workers' Compensation Fee, up to a maximum of 20%.

This penalty applies when the taxpayer's failure to timely file or pay is due to negligence or disregard of the rules and regulations, but without intent to defraud.

Tax Fraud

A person is guilty of tax fraud if the person:

- Falsifies any return and report, statement, or other document;
- Willfully assists, procures, advises, or counsels the filing of a false return and report, statement, or document;
- Files any return and report electronically, knowing the information on the return and report is not true and correct as to every material matter; or
- Removes, conceals, or releases or aids in the removal, concealment, or release of any property on which levy is authorized by the Department.

Whoever commits tax fraud may be found guilty of a petty misdemeanor, misdemeanor, fourth degree felony, third degree felony, or second degree felony. Additional information can be located under Section 7-1-73 NMSA 1978.

Returned Check Penalty

A check that is not paid by a financial institution does not constitute payment. A penalty of \$20 is assessed for a bad check in addition to other penalties that may apply to a late payment.

TAXPAYER'S RIGHTS UNDER THE TAX LAW

Taxpayer's Rights

To help avoid problems, keep accurate records and stay current with law changes. Information in these instructions and other Department publications help taxpayers do both.

While taxpayers can resolve most problems informally, it is important to understand taxpayers must exercise certain rights provided to taxpayers under law within specific time frames. If the Department makes an adjustment to the taxpayer's return and report, the Department sends the taxpayer a notice explaining the adjustment and the procedures to use if the taxpayer disagrees.

Useful Publications

Publication **FYI-402, Taxpayer Remedies** and **FYI-406, Your Rights Under the Tax Law** are available at <https://www.tax.newmexico.gov/forms-publications/>, then select **FYIs** from the **Publications** folder.

Refunds

If the Department denies a taxpayer's claim for refund in whole or in part, the taxpayer may file a protest with the Department within 90 days of either mailing or service of the denial, or the taxpayer may file a lawsuit with the Santa Fe District Court.

This program has an electronic filing mandate.

If the Department requests additional relevant documentation from a taxpayer, the claim is not complete until the documentation is received within the specified time period. The date the complete claim is submitted will determine when the 180 days begin. If the taxpayer does not provide the additional requested relevant documentation, the claim for refund remains incomplete and will not be processed.

This program has an electronic filing mandate.

New Mexico Taxpayer Bill of Rights

Most tax transactions happen without problems. Sometimes, thought, troubles arise through misunderstanding, mathematical error, missed deadlines, lost papers, high volume of transactions and many other situations. Changes in the law may make earlier information outdated. Over the years the Legislature and the Department have created ways to handle difficulties according to the provisions of the state tax code. Following are some of your rights as outlined in Sections 7-1-4.1 through 7-1-4.3 NMSA 1978:

- The right to available public information and prompt and courteous tax assistance;
- The right to representation and advice by counsel or other qualified representatives at any time during your interactions with the Department according to provisions of Section 7-1-24 NMSA 1978, or with the Administrative Hearings Office in accordance with the provisions of the Administrative Hearings Office Act;
- The right to have audits, inspections of records and meetings conducted at a reasonable time and place according to Section 7-1-11 NMSA 1978;
- The right to have the Department conduct its audits in a timely and efficient manner and be entitled to the correct calculation of interest as provided in the Tax Administration Act under Section 7-1-67 and 7-1-68 NMSA 1978;
- The right to simple, non-technical information explaining procedures, remedies and rights during audit, protest, appeals and collection proceedings under the Tax Administration Act;
- The right to receive an explanation of audit results and the basis for audits, assessments or denials of refunds that identify tax, interest or penalty due;
- The right to seek review through formal or informal proceedings of findings or unfavorable decisions arising from determinations during audit or protest procedures according to Section 7-1-24 NMSA 1978 and the Administrative Hearings Office Act;
- The right to have your tax information kept confidential unless otherwise specified by law in Sections 7-1-8 through 7-1-8.11 NMSA 1978;
- The right to an abatement of an assessment of taxes incorrectly, erroneously or illegally made (Section 7-1-28 NMSA 1978) and a right to seek a compromise of an asserted tax liability. When the Secretary of Taxation and Revenue in good faith doubts that you owe us what we claim you owe, you also have the right to seek a compromise if one exists in your particular case (Section 7-1-20 NMSA 1978);
- The right to clear information of the consequences if a tax assessment is not paid, secured, protested or otherwise provided for according to Section 7-1-16 NMSA 1978. If you become a delinquent taxpayer, upon notice of delinquency you have the right to timely notice of collection actions that require sale or seizure of your property under the Tax Administration Act, and
- The right to apply to pay your tax obligations by installment payment agreements according to the provisions of Section 7-1-21 NMSA 1978.

Confidentiality Provisions:

Statutes protecting the privacy of your taxes are strict and are outlined in Sections 7-1-8 through 7-1-8.11 NMSA 1978. Section 7-1-8.2 NMSA 1978 limits requiring the Department to answer questions about whether a taxpayer is registered to do business in New Mexico or is registered for other tax programs. It does not allow employees to say whether you have filed a return. Employees may discuss your account only with you or your authorized representative. A hearing officer's written ruling on questions of evidence or procedure pursuant to the Administrative Hearings Office Act are in the public domain. The name and identification number of the taxpayer requesting the ruling are not public record. Public record includes the monthly gasoline tax reports of numbers of gallons of gasoline and ethanol-blended fuels received and deducted, and the tax paid by each filer or taxpayer pays.

Identities of rack operators, importers, blenders, suppliers or distributors and the number of gallons of gasoline and other fuels are public record. The Department may reveal to the Gaming Control Board the tax returns of license applicants and their affiliates.

Audit Provisions:

The Department must provide you with written, dated notice that an audit is about to begin on a specific date, and the notice must tell you which tax programs and reporting periods will be covered. We must issue a second notice, which states any outstanding records or books of account requested and not yet received, between 60 and 180 days after the audit begins. If you do not produce the records within 90 days, the Department can issue an assessment of tax on the basis of the information as it stands. If you need additional time, you must submit a specific request in writing. Interest on outstanding liabilities accrues if the Department does not issue an assessment within 180 days of the notice of outstanding records or books, or within 90 days after time has expired under your request for additional time; however, you are entitled to an abatement of interest for the period of time after you have complied with Department requests and the Department has not acted on the audit.

Administrative Hearing Procedures:

A hearing officer may not engage or participate in any way in the enforcement or formulation of general tax policy other than to conduct hearings. You may request the Chief Hearing Officer of the Administrative Hearings Office determine if a hearing officer has engaged or participated in the enforcement or formulation of tax policy and if the hearing officer's activities have affected his or her impartiality. The Chief Hearing Officer may designate another hearing officer for the matter. Hearing officers may not communicate unilaterally about a matter you have protested while that matter is still pending. The chief hearing officer may appoint another hearing officer if that occurs. You may request a written ruling on any contested question of evidence in matters in which you have filed a pending written protest. You also may request that two or more protests on related issues be combined and heard jointly, and the hearing officer shall grant the request unless it creates an unreasonable burden on the Department.

Credit Claims:

The Department has 120 days from the filing date to approve or deny a statutory tax credit. If it does not act, the credit is approved. For more information, see Section 7-1-29.2 NMSA 1978.

Refund Offsets

The Secretary decides whether a refund of tax due you may be offset against your other tax liabilities, and you will receive notice that the refund will be made accordingly. You are entitled to interest until the tax liability is credited with the refund amount. Please see the paragraph above on "Audit Provisions" for interest due to you if the Department does not offset a refund or credit against your other tax liabilities within the prescribed time. The Department may make a direct refund of overpaid taxes to the taxpayer without requiring the taxpayer to file a refund claim. The Department does not have to pay interest on credits or refunds if it applies the amount to a tax interception program, to an estimated payment, or to offset prior liabilities of the taxpayer.

Awarding of Costs and Fees:

If you prevail in an administrative or court proceeding brought by you or against you after July 1, 2003, under the Tax Administration Act, you may be entitled to a judgment or a settlement for reasonable administrative costs connected to the action.

Penalty:

The Department may not assess penalty against you if you fail to pay tax when due because of a mistake of law made in good faith and on reasonable grounds. If the Secretary determines that it is unfair to hold a spouse or former spouse liable for payment of unpaid taxes, the Secretary may decline to take action against the spouse or former spouse of the person who actually owes the tax. In extreme cases of delinquency under Section 7-1-53 NMSA 1978 the Department may enjoin a taxpayer from continuing in business after a hearing and until the delinquency is cleared.