State of New Mexico Taxation and Revenue Department

2025 PTE-ES Pass-Through Entities Tax

Estimated Tax Payment Voucher

You may submit a payment with the payment voucher below or make estimated payments for pass-through entity taxes online at no charge by electronic check. You can pay online through Taxpayer Access Point (TAP) at https://tap.state.nm.us. Under **Payments**, click **Make a Payment**, and then click **Business**. From the drop-down box in **Account Type**, select **Corporate Income Tax**. The electronic check authorizes the Department to debit your checking account in the amount and on the date you specify. You may also use a credit card for your online payment. 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.

SUBMIT ONLY A HIGH-QUALITY PRINTED, ORIGINAL FORM AND FOLLOW THESE INSTRUCTIONS. With the high-speed scanners the Department uses when processing payment vouchers, a quality form helps ensure accuracy. Do not use a photocopy of the voucher. Because the scanners can read only one page size to process vouchers, it is important to **cut on the dotted line only**. When printing the voucher from the Department website or a software product, prevent resizing by setting the printer's page scaling function to **None**. If your payment voucher has a scanline (a very long row of numbers) within the bottom 1 and 1/2-inch of the voucher, do not write in the area around the scanline.

IMPORTANT: ALWAYS INCLUDE YOUR PAYMENT WITH THE PAYMENT VOUCHER.

NOTE: When you provide a check as payment, you authorize us to use information from your check to make a one-time electronic fund transfer from your account. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day you make your payment.

Mail PTE-ES and payment to:
New Mexico Taxation and Revenue Department
PO Box 25127
Santa Fe, NM 87504-5127

Please **cut on the dotted line** to detach the voucher and then submit it **with your payment** to the Department.

(CUT ON DOTTED LINE)

2025 PTE-ES **New Mexico Pass-Through Entities Tax Estimated Tax Payment Voucher**

Tax year: beginning _____ (MM/DD/CCYY) **ending** _____ (MM/DD/CCYY)

Indicate quarter to which the payment is to be applied: ❑ **1ST QTR** ❑ **2ND QTR** ❑ **3RD QTR** ❑ **4TH QTR**

PASS-THROUGH ENTITY NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)
MAILING ADDRESS	
CITY, STATE AND ZIP CODE	

Make your check or money order payable to:
New Mexico Taxation and Revenue Department

Mail payment and voucher to:
New Mexico Taxation and Revenue Department
P.O. Box 25127, Santa Fe, NM 87504-5127

AMOUNT ENCLOSED , , .00