



TRD-31109  
Rev. 01/13/2012

STATE OF NEW MEXICO  
TAXATION AND REVENUE DEPARTMENT  
**EMPLOYER'S QUARTERLY WAGE, WITHHOLDING AND  
WORKERS' COMPENSATION FEE REPORT - Supplemental Schedule**

Quarter ending: \_\_\_\_\_

Employer's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Federal employer's account number (FEIN) 99-9999999
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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 the 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
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
999-99-9999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999,999.99	999,999.99	9.99
Enter total of columns 3, 4 and 5, this page.		9,999,999.99	9,999,999.99	9.99

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://efile.state.nm.us/uls2/Logon.aspx>**. 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 CRS-1, 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 CRS-1 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*;
- CRS-1, *Combined Report System*; and
- WC-1, *Workers' Compensation Fee Return*.

*These reports and applicable taxes and fees due may be filed*

*by going to the Department's web site, [www.tax.newmexico.gov](http://www.tax.newmexico.gov), and selecting online services. The direct URL is <https://efile.state.nm.us/uls2/Logon.aspx>.*

**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 CRS Identification Number (CRS ID). 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](http://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.