

New Mexico Taxation and Revenue Department
HEALTH CARE DELIVERY AND ACCESS ASSESSMENT FORM

Annual Calculations of Inpatient and Outpatient Assessments: The Health Care Authority (HCA) is to establish and notify eligible hospitals of the inpatient and outpatient assessment rates and amounts prior to November 1st of each year. By November 1st of each year, the hospital will have to log into the Taxpayer Access Point (TAP) to confirm the assessment and submit the assessment.

The assessment amounts for the quarterly payments for July 1, 2024 to December 31, 2024 period are due on March 10, 2025 and the annual payments for that same period are due on May 10, 2025.

NOTE: These dates are subject to change based on the date of Center for Medicare and Medicaid Services (CMS) approval of the Health Care Delivery and Access Act. The assessment or a payment shall not be due earlier than 45 days after the date CMS approval is received.

For calendar year 2025 and thereafter, sixty percent (60%) of the total annual assessment amount is due in four quarterly payments (each 15% of the total annual assessment amount per quarter). The quarterly payments are due seventy (70) days after the end of each calendar quarter. The remaining forty percent (40%) is due annually on May 10th of each year.

HCA designates the eligible hospitals that qualified for assessment rate reductions such as the small urban hospital, rural hospital, or special hospital. Assessment rate reductions are mutually exclusive; a hospital will only qualify for a single rate reduction.

If you believe that the assessment rates or amounts are incorrect, please contact HCA at 1-(505)-699-5566 or e-mail at HDAA.TaxAssessmentQuestions@hca.nm.gov.

E-File/E-Pay Mandate: The Health Care Delivery and Access Act program has e-file and e-pay mandate for returns and payments. Assessments are provided to the Taxation and Revenue Department (Department) by HCA, confirmation of the assessment amounts and payments must be completed using the Department's website: <https://tap.state.nm.us/>

If you are required to e-file and e-pay, but you are unable to e-file or e-pay, complete and submit the applicable form below:

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

Electronic Returns and Electronic Payments

This assessment must be filed electronically and payment must be paid electronically. See FYI-108, *Electronic Filing Mandate* for more information. Filing the assessment late, or making any payment late will result in penalty. No penalty will be imposed for filing and paying early.

The following electronic methods of remitting tax payments will be accepted: credit card, ACH debit, ACH credit, and Fedwire. For more information see FYI-401, *Special Payment Methods* located on our website here: <https://www.tax.new-mexico.gov>

[mexico.gov/forms-publications/](https://www.tax.new-mexico.gov/forms-publications/) in the "Publications" folder.

Completing the Assessment: Enter the name, Federal Employer Identification Number (FEIN), Health Care Delivery and Access account identification number, and Health Care Authority license number, and address of the eligible hospital.

Tax Year: Enter the last day of the calendar year of the assessment period, i.e. 12/31/2025.

Cost Report Beginning Date and Cost Report End Date: Enter the appropriate beginning and ending months that the assessment is based on. If an amended assessment is needed, the hospital will need to contact HCA for an amended assessment. The "amended" box will be checked if the assessment has been amended.

Calculation of Inpatient Assessment Instructions:

Line 1. **Inpatient Hospital Days.** Enter the total inpatient hospital days for the cost report period identified.

Line 2. **Medicare Days.** Enter the total Medicare days for the cost report period identified.

Line 3. **Assessed Days.** Subtract Line 2 from Line 1 and enter the result. This equals the total patient days excluding Medicare days.

Line 4: **Inpatient Assessment Rate.** Enter the daily inpatient assessment rate as provided by HCA. If HCA qualified an assessment rate reduction, enter that reduced rate here.

Line 5: **Total Annual Inpatient Assessment.** Multiply Line 3 by Line 4 and enter the total here.

Calculation of Outpatient Assessment Instructions:

Line 6. **Net Outpatient Revenue.** Enter the outpatient revenue for the cost report period identified.

Line 7. **Medicare Outpatient Revenue.** Enter outpatient revenue attributed to Medicare pay for the cost report period identified.

Line 8. **Assessed Outpatient Revenue.** Subtract Line 7 from Line 6 and enter the total.

Line 9: **Outpatient Assessment Rate.** Enter the outpatient assessment rate provided by HCA. If HCA qualified an assessment rate reduction, enter that reduced rate here.

Line 10: **Total Annual Outpatient Assessment.** Multiply line 8 by Line 9 and enter the total here.

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Total Annual Health Care Delivery and Access Assessment:

Line 11: **Total Assessment Amount.** Add Line 5 and Line 10 and enter the amount. This is the total assessment amount to be paid by the eligible hospital. (See "Payment Schedule" for more information on payment due dates).

Line 12: **Penalty.** Add penalty if any of the payments or assessments are late at the time of filing. Calculate the penalty by multiplying the amount on line 11 by 2%, then by the number of months or partial months for which the assessment or payment is late, not to exceed 20% of the tax due. Penalty for failure to file or pay on time may not be less than \$5.00.

Line 13: **Interest.** Interest accrues daily on the unpaid principal of the amount due, and can change on a quarterly basis. The effective annual and daily interest rates are posted on the Department's website at <https://www.tax.newmexico.gov/individuals/file-your-taxes-overview/penalty-interest-rates/>.

Line 14: **Total Due.** Enter the sum of lines 11, 12, and 13.

Signature Block: Review the assessment that was provided by HCA. If you agree that the amounts are correct check the box, add the authorized signature, date, phone number, and e-mail address.

Assessment Due Date

The assessment will be due by November 1st every year. HCA will have transmitted annual fiscal year's inpatient hospital services and outpatient hospital revenue to the Department prior to November 1st. The assessment must be filed electronically by using the Department's Taxpayer Access Portal (TAP), <https://tap.state.nm.us/>. The assessment posted on TAP will be pre-populated by the transmitted annual fiscal year's cost report. If the assessment contains any discrepancies, please contact HCA immediately.

Payment Schedule

The Total Assessment Amount is broken out into 5 payments as outlined below:

Sixty percent (60%) of the total annual assessment will be paid in four quarterly payments (15% per quarter). The quarterly payments are due seventy (70) days after the end of each calendar quarter.

The remaining forty percent (40%) that will be due annually on May 10th.

Payment Due Dates for 2024 Tax Year

The 2024 assessment amount will be based off of prior year cost reporting periods identified on the return. The assessment imposed is based on assessed days and assessed outpatient revenue for a full year. The first quarterly and first annual payment are due as follows:

- March 10, 2025, 60% of the assessment amount for the quarterly payment.
- May 10, 2025, 40% of the assessment amount for the annual payment.

The assessment amounts for tax year 2024 must be paid in full.

NOTE: These dates are subject to change based on the date of Center for Medicare and Medicaid Services (CMS) approval of the Health Care Delivery and Access Act. The assessment or a payment shall not be due earlier than 45 days after the date CMS approval is received.

Payment Due Dates after 2024 Cost Period *

For the remaining years, the due dates are outlined in the below table:

Payment Due Dates	
Payment	Due Date*
1st Quarterly Payment	June 9 th
2nd Quarterly Payment	September 8 th
3rd Quarterly Payment	December 9 th
4th Quarterly Payment	March 11 th
Annual Payment	May 10 th

*Due dates are approximate as per 3.1.4.10 NMAC weekends, state legal holidays, federal holidays, and leap years can delay due dates

If the date falls on a weekend, a legal, state or national holiday, the assessment and payment due date will be extended to the next business day.

Definitions:

"Assessed days" means the number of inpatient hospital days exclusive of Medicare days for each eligible hospital, with data sources to be defined by the Health Care Authority and updated no less frequently than every three years.

"Assessed outpatient revenue" means net patient revenue exclusive of Medicare outpatient revenue for outpatient services, with data sources to be defined by the Health Care Authority and updated no less frequently than every three years.

"Assessment" means the health care delivery and access assessment and return.

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"Hospital" means a facility providing emergency or urgent care, inpatient medical care and nursing care for acute illness, injury, surgery or obstetrics. Hospital includes a facility licensed by the Health Care Authority as a critical access hospital, rural emergency hospital, general hospital, long-term acute care hospital, psychiatric hospital, rehabilitation hospital, limited services hospital, or special hospital.

"Inpatient hospital services" means services that:

- (1) are ordinarily furnished in a hospital for the care and treatment of inpatients
- (2) are furnished under the direction of a physician, advanced practice clinician or dentist
- (3) are furnished in an institution that:
 - (a) is maintained primarily for the care and treatment of patients
 - (b) is licensed or formally approved as a hospital by an officially designated authority for state standard-setting;
 - (c) meets the requirements for participation in Medicare as a hospital
 - (d) has in effect a utilization review plan, applicable to all-medicaid patients, that meets federal requirements

"Outpatient hospital services" means preventive, diagnostic, therapeutic, rehabilitative or palliative services that are furnished:

- (1) to outpatients;
- (2) by or under the direction of a physician, advanced practice clinician or dentist
- (3) by an institution that:
 - (a) is licensed or formally approved as a hospital by an officially designated authority for state standard-setting
 - (b) meets the requirements for participation in Medicare as a hospital

"Rural hospital" means a hospital that is located in a county that has a population of one hundred twenty-five thousand or fewer according to the most recent federal decennial census.

"Small urban hospital" means a hospital that is located in a county that has a population greater than one hundred twenty-five thousand and that has fewer than fifteen licensed inpatient beds as of January 1, 2024.

"Special hospital" means a facility licensed as a special hospital by the Health Care Authority.