

STATE OF NEW MEXICO - TAXATION AND REVENUE DEPARTMENT

EXTENSION OF TIME TO FILE

PLEASE TYPE OR PRINT		INSTRUCTIONS ON REVERSE SIDE	
Name of individual, firm or organization			
Mailing address			
City		State	Zip code
New Mexico ID number	Social security number	Federal ID number	

- If a federal extension has been requested, refer to instruction #2.
- An extension of time to file to pay both until _____, is hereby requested in which to file the following New Mexico tax return (check one):

<input type="checkbox"/> Personal Income Tax Return	<input type="checkbox"/> Employer's Annual Reconciliation Report
<input type="checkbox"/> Corporate Income Tax Return	<input type="checkbox"/> Combined Report of Gross Receipts, County, Compensating and Withholding Tax
<input type="checkbox"/> Fiduciary Income Tax Return	<input type="checkbox"/> Estate Tax
<input type="checkbox"/> Pass-Through Entity Return	<input type="checkbox"/> Other _____
- For _____ (year), or other taxable period beginning _____ and ending _____.
- State in detail the reason the extension is needed. _____

I declare that the information stated above is true and correct in every material matter.

_____	_____
Printed Name	Date
_____	_____
Authorized Signature	Title

DEPARTMENT USE ONLY

Approved Disapproved Date _____ By _____

EXTENSION OF TIME		
Postmark date _____	Due _____	Extended for _____ days
Date received _____	Until _____	Extension number _____

Under the Provisions of Section 7-1-13 NMSA 1978, you are hereby granted an extension for filing your tax return and paying tax shown to be due thereon. Note: Interest is assessed daily at the quarterly rate established for individuals by the U.S. Internal Revenue Code on the amount of tax due. Annual and daily interest rates for each quarter are posted on the Department web site. Interest accrues even if the taxpayer obtains an extension of time to file a return.

Revenue Processing Director

Revenue Processing Division, P.O. Box 630, Santa Fe, New Mexico 87504-0630

INSTRUCTIONS FOR RPD - 41096

1. **WHEN TO FILE:** An application for extension of time to file must be postmarked on or before the due date for filing the return, unless a copy of an approved federal extension is filed with the New Mexico tax return. Separate applications must be made for each type of return for which an extension of time is requested.
2. **HOW AND WHERE TO FILE:** Complete this form and send it to the Taxation and Revenue Department, P.O. Box 630, Santa Fe, NM 87504-0630. (EXCEPTION: A copy of the approved federal extension may be substituted for a New Mexico request for extension, if a copy of the federal extension is filed with the New Mexico tax return.)
3. **REASONS FOR EXTENSIONS:** The Taxation and Revenue Department will grant a reasonable extension of time for filing a return if the taxpayer files a timely application which establishes that he is unable to file the return by the due date because of circumstances beyond his control. Inability to pay the tax due is not sufficient reason for issuance of an extension. Also, extensions will not be granted to tax practitioners because of excessive work load.
4. **PERIOD FOR EXTENSIONS:** Generally, extensions of time on an initial application will be limited to a period of time not in excess of 60 days. Longer periods of time will not be granted unless sufficient need for such extended period is clearly shown. This form may be used to make application for an additional extension of time. When used for that purpose, a copy of the previous state or federal granted extension should be attached to the application for additional time.

The secretary or delegate may, for good cause, extend in favor of an individual taxpayer or a class of taxpayers, for no more than a total of twelve (12) months, the date on which payment of any tax is required or on which any return required by provision of the Tax Administration Act, Sections 7-1-1 to 7-1-82 NMSA 1978, must be filed, but no extension shall prevent the accrual of interest as otherwise provided by law. If the secretary believes it necessary to assure the collection of the tax, the secretary may require, as a condition of granting any extension, that the taxpayer furnish security in accordance with the provisions of Section 7-1-54 NMSA 1978.

5. **SIGNATURE:** The application must be signed by the taxpayer or a duly authorized agent. If the taxpayer is unable to sign the application because of illness, absence, or other good cause, any person standing in close personal or business relationship to him may sign the application. However, the signer must state the reasons for his signature and his relationship to the taxpayer.

www.tax.state.nm.us