

New Mexico Taxation and Revenue Department

Disaster Relief Extension Notification

Who Must File: A taxpayer who qualifies for a disaster relief extension that was issued by the Internal Revenue Service (IRS) or the New Mexico Taxation and Revenue Department (Department) will need to complete this form. For more general information see Publication **B-100.43**, *IRS Disaster Relief Extensions and New Mexico Taxes*. See the instructions for more information.

To contact an individual about this form, to submit the form via email, or inquire on the status, email Tax.Extension@tax.nm.gov. This form can be mailed to: Taxation and Revenue Department, Administrative Resolution and Services Bureau, P.O. Box 630, Santa Fe, New Mexico 87504-0630.

Section 1: Identifying Information																							
1. Name of Taxpayer	2. FEIN, SSN, or ITIN																						
3. NMBTIN	4. Telephone Number																						
5. Email Address	6. Name of Contact Person																						
7. Mailing Address - City State, Zip Code																							
8. Physical Address - City State, Zip Code																							
Section 2: Return and Extension Information																							
9. For the tax period beginning (MM/DD/CCYY):		10. For the tax period ending (MM/DD/CCYY):																					
11. This request for extension refers to the following New Mexico tax return (mark one)																							
<table><thead><tr><th>Income Taxes</th><th></th><th>Business Taxes</th></tr></thead><tbody><tr><td>☐ Personal Income Tax</td><td>☐ Cannabis Excise Tax</td><td>☐ Non-Wage Withholding Tax</td></tr><tr><td>☐ Fiduciary Income Tax</td><td>☐ Compensating Tax</td><td>☐ Wage Withholding Tax</td></tr><tr><td>☐ Corporate Income and Franchise Tax</td><td>☐ Governmental Gross Receipts Tax</td><td>☐ Weight Distance Tax</td></tr><tr><td>☐ S Corporate Income and Franchise Tax</td><td>☐ Gross Receipts Tax</td><td>☐ Worker's Compensation Fee</td></tr><tr><td>☐ Pass-Through Entity</td><td>☐ Interstate Telecommunication Gross Receipts Tax</td><td>☐ Other _____</td></tr><tr><td></td><td>☐ Leased Vehicle Gross Receipts Tax and Surcharge</td><td></td></tr></tbody></table>			Income Taxes		Business Taxes	☐ Personal Income Tax	☐ Cannabis Excise Tax	☐ Non-Wage Withholding Tax	☐ Fiduciary Income Tax	☐ Compensating Tax	☐ Wage Withholding Tax	☐ Corporate Income and Franchise Tax	☐ Governmental Gross Receipts Tax	☐ Weight Distance Tax	☐ S Corporate Income and Franchise Tax	☐ Gross Receipts Tax	☐ Worker's Compensation Fee	☐ Pass-Through Entity	☐ Interstate Telecommunication Gross Receipts Tax	☐ Other _____		☐ Leased Vehicle Gross Receipts Tax and Surcharge	
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12. Reference number of the New Mexico bulletin or Internal Revenue Service announcement allowing relief:																							
13. The taxpayer listed above is an affected taxpayer because:																							
Section 3: Signature																							
This application 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 receive Federal and State confidential information on behalf of the taxpayer.																							
I declare that I have examined this claim, and to the best of my knowledge and belief it is true, correct, and complete.																							
14. Printed Name	15. Title																						
16. Signature	17. Date																						
Section 4: Department Use Only																							
Under the Provisions of Section 7-1-13 NMSA 1978, your application for extension of time to file your tax return and pay the tax shown to be due thereon has been reviewed.																							
Application has been:		Initials of first reviewer:																					
☐ Denied ☐ Approved with Correction, provide explanation		Extension number:																					
☐ Approved		Extension Date (MM/DD/CCYY)																					
		Approved:																					
Signature of Secretary or the Secretary's Delegate																							
Authorized by (Print Name):	Position																						
Signature:	Date:																						

New Mexico Taxation and Revenue Department
Disaster Relief Extension Notification Instructions

When to File

Form **TRD-41432**, *Disaster Relief Extension Notification*, must be submitted to the Department either with the return using the disaster relief or if a letter from the Department was received showing penalty and interest is due for a return submitted after the original due date.

- Do not combine multiple tax returns or multiple report periods on one application.
- Submit a separate extension request for each return.
- Federal Extension - If a federal automatic extension is obtained, you must file the return by the extended due date allowed by the Internal Revenue Service (IRS), Form **RPD-41096**, *Application for Extension of Time to File*, does not need to be submitted. New Mexico recognizes and accepts an IRS extension of time to file.
- Additional Extension - Form **RPD-41096**, *Application for Extension of Time to File*, may also be used to request an additional extension. When used for that purpose, a copy of the previous Department or IRS extension should be attached to the application.

How and Where to File

To contact an individual about this form, to submit the form via email, or inquire on the status, email Tax.Extension@tax.nm.gov.

This form can be mailed to:

Taxation and Revenue Department
Administrative Resolution and Services Bureau
P.O. Box 630
Santa Fe, New Mexico 87504-0630

Line Instructions

Section 1: Identifying Information

1. **Name of Taxpayer** - Print the name of the taxpayer that an extension for time to file is being requested for.
2. **FEIN, SSN, or ITIN** - If the taxpayer requesting an extension for time to file a return is for an income tax program enter the Federal Employee Identification Number (FEIN), Social Security Number (SSN), or Individual Taxpayer Identification Number (ITIN).
3. **NMBTIN** - If the taxpayer requesting an extension for time to file a return is for a business tax program enter the New Mexico Business Tax Identification Number (NMBTIN).
4. **Telephone Number** - Enter the telephone number for the individual that should be contacted with any questions.
5. **Email Address** - Enter the email address for the individual that should be contacted with any questions.
6. **Name of Contact Person** - Enter the name of the contact person that should be called or emailed with any questions.

- Form **ACD-31102**, *Tax Information Authorization Tax Disclosure*, will need to be submitted if the contact person for this application is not 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 authorized acts that the taxpayer can perform.

7. **Mailing Address - City, State, Zip Code** - Enter the taxpayer's mailing address.
 - If the taxpayer's mailing address needs to be updated, the taxpayer must complete and submit either Form **ACD-31015**, *Business Tax Registration Application and Update Form*, or Form **RPD-41260**, *Personal Income Tax Change of Address Form*, as applicable, to the Department.
8. **Physical Address - City, State, Zip Code** - Enter the taxpayer's physical address if it is different from the mailing address.

Section 2: Return and Extension Information

9. **For the tax period beginning (MM/DD/CCYY)** - Enter the first day of the filing period. For example, an income tax filer with a calendar tax year would enter 01/01/2024. Or a monthly filer for a business tax program would enter the first day of the month 06/01/2025.
10. **For the tax period ending (MM/DD/CCYY)** - Enter the last day of the tax period. For example, an income tax filer with a calendar tax year would enter 12/31/2024. Or a monthly filer for a business tax program would enter the last day of the month 06/30/2025.
11. **This request for extension refers to the following New Mexico tax return (check one)** - Add a check mark next to the tax program that the taxpayer is requesting an extension to file for. If that tax program is not listed, select "Other" and write out the name of the tax program.
12. **Provide the reference number of the New Mexico bulletin or Internal Revenue Service announcement allowing relief** - Enter the New Mexico bulletin number or the Internal Revenue Service disaster relief announcement number.
 - The New Mexico bulletins are located on the Department's website <https://www.tax.newmexico.gov/forms-publications/> and opening the "Publications" folder and then the "Bulletins" folder.
 - The Internal Revenue Services disaster relief announcements are located on their website <https://www.irs.gov/newsroom/tax-relief-in-disaster-situations> and either navigating to information by state or by date issued.
13. **The taxpayer listed above is an affected taxpayer because** - Provide the reason that the taxpayer quali-

files as an affected taxpayer for the purposes of the disaster relief listed on line 12.

- “Affected taxpayers” are defined under Section Treas. Reg. § 301.7508A-1(d)(1). These taxpayers include individuals who live, and businesses (including tax-exempt organizations) whose principal place of business is located, in the covered disaster area. Taxpayers not in the covered disaster area, but who have records necessary to meet a deadline listed in Treas. Reg. § 301.7508A-1(c) that are in the covered disaster area, are also entitled to the extension. In addition, all relief workers affiliated with a recognized government or philanthropic organization assisting in the relief activities in the covered disaster area and any individual visiting the covered disaster area who was killed or injured as a result of the disaster are entitled to relief.

through the extension period, provided you file the return and pay by the extended due date.

SECTION 3: SIGNATURE

14. **Printed Name** - Print the name of the taxpayer or individual requesting the extension of time to file on the taxpayer's behalf.
15. **Title** - Enter the title of the individual that is signing this document. For example, if for an individual income tax return and the taxpayer is requesting the extension of time to file enter “taxpayer” here. If an employee of a business is requesting this extension of time to file, enter the title of the position that the employee holds here.
16. **Signature** - Signature of the individual requesting the extension of time to file.
 - 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 the taxpayer may sign the application. However, the signer must state the reasons for their signature and relationship to the taxpayer.
17. **Date** - Enter the date that this form was signed.

Section 4: Department Use Only

Taxpayer - **Do not** complete this section.

After Submittal

The completed Form **TRD-41432, Disaster Relief Extension Notification** will be reviewed by a Department employee. If any additional information is needed, they will contact the individual specified on the application. “SECTION 4: DEPARTMENT USE ONLY”, of the application will be completed by a Department employee. The information will be added to the taxpayer account and a copy of the final decision will be provided to the Taxpayer.

Section 7-1-13 NMSA 1978 and Regulation 3.1.4.12 NMAC, allow for an extension if there is good cause for up to 12 months. By obtaining an extension of time to file your return, penalty and interest for failure to file and pay is waived