

State of New Mexico Taxation and Revenue Department

Purpose of this form. Use this 2024 PTE-EXT payment voucher to make an extension payment towards a 2024 Pass-through Entities Tax Return liability. An extension payment requires a federal automatic extension or a New Mexico extension. A full payment towards a potential tax liability with PTE-EXT avoids accrual of interest. By obtaining an extension of time to file your report, penalty for failure to file and pay is waived through the extension period, provided you file the report and pay the tax shown on the report by the extended due date. Interest accrues even if you obtain an extension of time to file. Interest is assessed daily at the quarterly rate established for individuals by the U.S. Internal Revenue Code on the amount of tax due. The Department posts annual and daily interest rates for each quarter at <https://www.tax.newmexico.gov>. In the black navigation bar at the top, click **INDIVIDUALS**. Under **FILE YOUR TAXES**, select **Penalty and Interest Rates**.

If you expect to owe tax when you file your 2024 PTE Pass-through Entities Tax Return and you obtained an extension of time to file, make a payment using the 2024 PTE-EXT payment voucher to avoid the accrual of interest on the principal tax due. Submit the payment voucher at the bottom of this page with your check or money order.

About the Application for Extension of Time to File.

- **Federal automatic extension filed.** New Mexico recognizes and accepts an Internal Revenue Service (IRS) automatic extension of time to file. If you obtain the federal automatic extension for tax year 2024, you have the federal automatic extension period allowed by the IRS to file your New Mexico report. You do not need to file Form RPD-41096, *Application for Extension of Time to File*. Detach the voucher at the bottom and submit it to the Department with your extension payment.
- **New Mexico extension request filed.** If you expect to file your federal return by the original due date or by the federal automatic extension of time to file allowed by the IRS, but you need additional time to file your New Mexico report, you must obtain approval through the state. To request approval, you must submit Form RPD-41096, *Application for Extension of Time to File*, on or before the due date of the return or the extended due date of the return. You may submit RPD-41096 at the same time you submit your extension payment. Detach the voucher at the bottom and submit it to the Department with your extension payment.

You may submit your payment with the payment voucher below or pay 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. To file a New Mexico application for extension of time to file and pay, you must submit Form RPD-41096.

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 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.

2024 PTE-EXT Pass-Through Entities Tax Extension Payment Voucher

PASS-THROUGH ENTITY'S 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**

Using your own envelope,
mail payment and voucher to:
New Mexico Taxation and Revenue Department
P.O. Box 25127, Santa Fe, NM 87504-5127

AMOUNT ENCLOSED

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State of New Mexico Taxation and Revenue Department
2024 PTE-EXT, *Extension Payment Voucher*, Checklist

- ☐ Did you write the federal employer identification number (FEIN), PTE-EXT, and the correct tax year ending date on your check?
- ☐ Did you select the PTE-EXT for the correct tax year for which you are making the payment?
- ☐ Did you mail your PTE-EXT and check to the address on the payment voucher?
- ☐ Did you sign and **include your check**?
- ☐ Did you attach Form RPD-41096, *Application for Extension of Time to File*, or otherwise submit a timely request for a New Mexico extension? You can get this form from www.tax.newmexico.gov. At the top, click **FORMS & PUBLICATIONS**, then select the **Income Taxes, Income Taxes (Current Tax Year Forms)**, and **Extension** folders. If you obtained a federal automatic extension, you do not need to file RPD-41096 unless the requested extension period extends beyond the time allowed by the federal automatic extension.
- ☐ Are you using the correct form?
 - **2024 PTE-EXT**, *Pass-Through Entities Tax Return Extension Payment Voucher*, is for taxpayers who obtained a federal automatic extension or a New Mexico extension, who expect to owe tax on the 2024 Form PTE, and who want to make a payment towards a liability to avoid accrual of interest.
 - **PTE-PV**, *Pass-Through Entities Tax Return Payment Voucher*, is for taxpayers when making a payment towards a 2024 Form PTE that has already been filed or is filed when making the payment.

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: Please make sure you submit the payment with the payment voucher.