

State of New Mexico Taxation and Revenue Department

2025 PTE-EXT Pass-Through Entities Tax

Purpose of this form. Use this 2025 PTE-EXT payment voucher to make an extension payment towards a 2025 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**.

About the Application for Extension of Time to File.

- 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.

MAIL TO: New Mexico Taxation and Revenue Department

PO Box 25127

Santa Fe, NM 87504-5127

2025 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

AMOUNT ENCLOSED

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

State of New Mexico Taxation and Revenue Department
2025 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 <https://www.tax.newmexico.gov/forms-publications/>. 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?
 - **2025 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 2025 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 2025 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.