

Wildfire Victims: Extension of Time To File New Mexico Taxes

The New Mexico Taxation and Revenue Department (Tax & Rev) has announced that taxpayers in five New Mexico counties designated as a federal disaster area due to the damages from the widespread and destructive wildfires qualify for extended filing due dates. Counties in the federal disaster area are Colfax, Lincoln, Mora, San Miguel, and Valencia.

Effective immediately, New Mexico Personal Income Tax and Corporate Income Tax filers in the designated New Mexico counties under a May 2022 declaration as a federal disaster area are granted an extension until August 31, 2022, to submit their federal and state tax returns due on or after April 5, 2022, and before August 31, 2022.

Effective immediately, taxpayers required to file under all other tax programs, including gross receipts, compensating and withholding tax, oil and gas taxes, combined fuel tax, and other excise taxes, with due dates that fall between May 25, 2022, and August 25, 2022 qualify for an extended filing due date of August 25, 2022.

“Affected taxpayers” are defined under Section 301.7508A-1(d)(1) of the Internal Revenue Code. 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 relief. 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.

The New Mexico extension parallels the federal extension granted on May 10, 2022, by the Internal Revenue Service. **New Mexico and the federal government also have waived late-filing penalty on taxes due under the extension. Interest will not begin to accrue on any payment received by the extended deadline.** If you are filing a paper return with this extension, please write “Wildfire Extension” at the top of your return. If you are filing your return electronically, please send a letter noting the extension to Tax & Rev using the PO Box noted on the next page.

**New Mexico Taxation and Revenue Department
P.O. Box 630
Santa Fe, NM 87504-0630**

BULLETIN

B-100.42

Tax District Field Offices and the Department's call center can provide full service and general information about the Department's taxes, taxpayer access point, programs, classes, and forms. Information specific to your filing situation, payment plans and delinquent accounts.

TAX DISTRICT FIELD OFFICES

ALBUQUERQUE

10500 Copper Pointe Avenue NE
Albuquerque, NM 87123

SANTA FE

Manuel Lujan Sr. Bldg.
1200 S. St. Francis Dr.
Santa Fe, NM 87504

FARMINGTON

3501 E. Main St., Suite N
Farmington, NM 87499

LAS CRUCES

2540 S. El Paseo Bldg. #2
Las Cruces, NM 88004

ROSWELL

400 Pennsylvania Ave., Suite 200
Roswell, NM 8820

For forms and instructions visit the Department's web site at
<http://www.tax.newmexico.gov>

Call Center Number:

1-866-285-2996

If faxing something to a tax district field office, please fax to:

Call Center Fax Number:

1-505-841-6327

If mailing documents related to this extension, please mail to:

Taxation and Revenue Department
P.O. Box 5418
Santa Fe, NM 87502-5418

For additional contact information please visit the Department's website at
<http://www.tax.newmexico.gov/contact-us.aspx>

General Information. FYIs and Bulletins present general information with minimum technical language. All FYIs and Bulletins are free of charge and available through all local tax offices and on the Taxation and Revenue Department's website at <http://www.tax.newmexico.gov/forms-publications.aspx>

This information is as accurate as possible as of the date specified on the publication. Subsequent legislation, new state regulations and case law may affect its accuracy. For the latest information please check the Taxation and Revenue Department's web site at www.tax.newmexico.gov.

This publication provides instructions or general information to the taxpayer. It does not constitute a regulation or ruling as defined under Section 7-1-60, New Mexico Statutes Annotated, 1978. Taxpayers and preparers are responsible for being aware of New Mexico tax laws and rules. Consult the Department directly if you have questions or concerns about information provided in this Bulletin.