New Mexico Taxation and Revenue Department
BULLETIN

IRS Disaster Relief Extensions and New Mexico Taxes

The Taxation and Revenue Department allows extensions provided by the federal government for tax programs when there is a corresponding tax program at the state level. Extensions are also allowed for state tax programs when the federal government issues extensions for natural disasters. The disaster relief extension will result in no penalty or interest being imposed until the specified due date.

Affected taxpayers located in a covered disaster area for which the Internal Revenue Service (IRS) has announced a tax relief extension may assume that a similar extension exists for New Mexico taxes for the following tax programs: personal income tax, corporate income tax, gross receipts tax, compensating tax, withholding taxes, oil and gas taxes, combined fuel tax, and other excise taxes. If any of the tax programs listed have filing or payment due dates that fall between the periods specified in a federal bulletin announcing disaster relief, the due date is extended to the date specified in the federal bulletin.

Generally, the Department will not issue specific guidance about extensions that are provided as part of federal tax relief due to natural disasters for New Mexico tax programs if a disaster has taken place outside of New Mexico. If a taxpayer is in a disaster area that the IRS has prescribed tax relief for, and the Department has not issued other guidance for the affected area, taxpayers may assume that the guidance in this bulletin applies.

The IRS announces tax relief for disasters in news bulletins found on its website: https://www.irs.gov/newsroom/tax-relief-in-disaster-situations.

"Affected taxpayers" are defined under 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.

Affected taxpayers taking advantage of the state extension should complete for **TRD-41432**, *Disaster Relief Extension Notification.* If additional time is needed complete form **RPD-41096**, *Application for Extension of Time to File.*

Example: the IRS announces that individuals or businesses located in specific counties in Washington State qualify for a disaster relief tax extension for tax programs with filing or payment due dates on or after November 5, 2025, and before March 15, 2026. The extension postpones payment and filing to March 15, 2026. An affected taxpayer that files New Mexico gross receipt tax and who files returns monthly will have an extension to file the gross receipts tax returns. Gross receipts tax is due on the 25th of the following month the filing period ends (or the following business day, if falling on a weekend or holiday). For the affected taxpayer, the reporting periods of October, November, December, and January will have an extension until March 15, 2026. The reporting period for February would not be affected by the extension because the return is due on March 25, 2026, which is after the qualifying extension period provided by the IRS.

Publications are provided free of charge and can be located on our website here https://www.tax.newmexico.gov/ or at the Department's tax district field offices.

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

For questions on this bulletin, please email policy.office@tax.nm.gov or mail:

Tax Information and Policy Office
P.O. Box 630
Santa Fe, NM 87504-0630

TAX DISTRICT FIELD OFFICES
The Department's tax district field offices and call center can provide full service and general information about the Department's taxes, taxpayer access point, programs, classes, form. Information specific to your filing situation, payment plans and delinquent accounts.

ALBUQUERQUE
10500 Copper Ave. NE, Suite C
Albuquerque, NM 87123

FARMINGTON
3501 E. Main St., Ste N
Farmington, NM 87402

LAS CRUCES
2540 El Paseo Bldg. 2
Las Cruces, NM 88001

ROSWELL
400 N. Pennsylvania Ave., Ste 200
Roswell, NM 88201

SANTA FE
Manuel Lujan Senior Building
1200 S. Saint. Francis Dr.
Santa Fe, NM 87505

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 to a district office, please mail to:

Taxation and Revenue Department
P.O. Box 8485
Albuquerque, NM 87198-8485

Bulletins present general information with minimum technical language. *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. 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.*