

STATE OF NEW MEXICO - TAXATION AND REVENUE DEPARTMENT

E-FILE AND E-PAY WAIVER REQUEST

Who May Use This Form: A taxpayer may request a waiver of the e-file and/or e-pay requirement for a single tax return by filing Form RPD-41351, E-File Waiver Request Form. Waivers will be granted if the taxpayer is temporarily disabled; if the conduct of the taxpayer's business has been substantially impaired; or if the taxpayer's accountant or other agent or employee who routinely electronically files for the taxpayer has suddenly died or has become disabled per Regulation 3.1.4.18(I) NMAC. See the instructions on the next page for more detail. Submit completed form to: Revenue Processing Division, P.O. Box 5418, Santa Fe, New Mexico 87504-5418

Taxpayer Name (Individual, firm or organization):		*New Mexico Business Tax Identification Number (NMBTIN):	
Mailing Address:		*Weight Distance Tax Identification Number:	
City:	State:	Zip Code:	*Federal Employee Identification Number (FEIN):
E-mail:	Phone Number:		*Social Security Number (SSN):
		*Cannabis Excise Tax Number	

\*You only need to provide one taxpayer identification number that will allow the Department to locate your account.

Complete all statements about the tax return for which you wish to request a waiver to file or pay electronically. (Submit a separate waiver request form for each program. Do not combine multiple tax programs or multiple report periods on one form.) The Department will notify you if your request has been approved or denied.

1. The e-file waiver requested is for the following New Mexico tax program (check one):

- Cannabis Excise Tax
- Cigarette Tax
- Compensating Tax
- Corporate Income Tax
- Gross Receipts Tax
- Health Care Quality Surcharge
- Insurance Premium Tax
- Interstate Telecommunication
- Liquor Excise Tax
- Leased Vehicle Gross Receipts and Surcharge
- Tobacco Products Tax
- Weight Distance Tax
- Withholding

2. The e-pay waiver requested is for the following New Mexico tax program (check one):

- Cannabis Excise Tax

3. For the report period ending \_\_\_\_\_.

4. State in detail the reason the waiver is needed. If additional space is needed, attach a separate page. \_\_\_\_\_

\_\_\_\_\_

I declare that the information stated above is true and correct in every material matter.

\_\_\_\_\_

Printed Name

\_\_\_\_\_

Authorized Signature

\_\_\_\_\_

Date Title

**DEPARTMENT USE ONLY**

The above request for e-file waiver has been reviewed and the request has been  Approved  Denied for calendar year: \_\_\_\_\_. Explanation for denial, if applicable: \_\_\_\_\_

Authorized by (Print Name): \_\_\_\_\_

Signature: \_\_\_\_\_

Date of Determination: \_\_\_\_\_

Waiver number: \_\_\_\_\_

STATE OF NEW MEXICO - TAXATION AND REVENUE DEPARTMENT  
**E-FILE AND E-PAY WAIVER REQUEST**  
**INSTRUCTIONS**

Certain tax programs are required to be filed or paid electronically. This form allows for a taxpayer to request an e-file or e-pay waiver for a single return if their are certain hardships such as those specified in "Reasons for Waivers" below. See publication FYI-108, *Electronic Filing Mandate*, for more information on who must file electronically (e-file), when you must e-file, and how to e-file. When you are required to e-file or e-pay, you will be required to continue to do so unless you receive a waiver or an exception from the Taxation and Revenue Department (Department). See "Requesting An Exception".

**WHEN TO FILE:** You must submit Form RPD-41351, *E-file and E-Pay Waiver Request*, to the Department on or before the date that the taxpayer's return is originally due. If submitting with a paper return close to the due date of the return, please include the completed waiver with your return.

**WHERE TO FILE:** Complete this form and send it to the Taxation and Revenue Department, P.O. Box 5418, Santa Fe, NM 87504-5418.

**REASONS FOR WAIVERS:** The Department will grant a waiver for the following reasons:

1. if the taxpayer is temporarily disabled because of injury or prolonged illness and the taxpayer can show that the taxpayer is unable to procure the services of a person to complete the taxpayer's return and file or pay it electronically;
2. if the conduct of the taxpayer's business has been substantially impaired due to the disability of a principal officer of the taxpayer, physical damage to the taxpayer's business or other similar impairments to the conduct of the taxpayer's business causing the taxpayer an inability to electronically file or pay, or
3. if the taxpayer's accountant or other agent or employee who routinely electronically files or pays for taxpayer has suddenly died or has become disabled and unable to perform services for the taxpayer and the taxpayer can show that the taxpayer is unable either to electronically file or pay for the return or to procure the services of a person to electronically file or pay the return before the due date.

**SIGNATURE:** The e-file and e-pay waiver request form must be signed by the taxpayer or a duly authorized agent. If the taxpayer is unable to sign the request 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 their relationship to the taxpayer.

**PENALTY FOR FAILURE TO COMPLY:** Taxpayers who fail to submit a tax return on the required form and in a timely manner will be assessed a penalty. Penalty is assessed at the rate of 2% of the tax due per month or part of a month, up to 20% of the tax due, or a minimum of \$5, whichever is

greater, until the return is filed in an acceptable form. Penalty applies even if the payment is remitted properly and timely. The Department assesses penalty for failure to file, failure to remit payment, or failure to use the proper format.

If you submit a return using an incorrect filing format, the Department will reject your return, thus subjecting the filer to the penalty imposed for failure to file. You must resubmit the return using the proper format **and** in a timely manner to avoid the penalty.

**INTEREST:** Interest is computed in the same manner as before. Interest accrues on tax that is not paid on or before the due date of a return even if the taxpayer receives an extension of time to file. Interest is calculated on a daily basis at the rate established for individual income tax purposes by the U.S. Internal Revenue Code (IRC). The IRC rate is subject to change quarterly, and is announced by the Internal Revenue Service in the last month of the previous quarter. For current quarterly and daily rates, visit our website at [www.tax.newmexico.gov](http://www.tax.newmexico.gov).

**PAYMENTS:** Prior to requesting a exception for electronic payment, please review the Department's publication FYI-401, Special Payment Methods, to review the electronic payment methods available to see if you may be able to comply using one of these methods.

**REQUESTING AN EXCEPTION:** To request an exception, see Form RPD-41350, *E-File and E-Pay Exception Request*. An exception of the e-file or e-pay requirement may be granted for one or more calendar years if a hardship exists and there is not reasonable access to the internet in the taxpayer's community. The taxpayer must also show a good faith effort to comply with the electronic filing or payment requirements before an exception is granted. An exception must be resubmitted annually and applies to the specified calendar year.