

New Mexico Taxation and Revenue Department
Application for Extension of Time to File

Who Must File: A taxpayer who would like an extension of time to file a New Mexico tax return and does not already have an extension through the Internal Revenue Service (IRS) for the same program and period. Form **RPD-41096, Application for Extension of Time to File**, must be completed and submitted to the New Mexico Taxation and Revenue Department (Department) on or before the original or extended due date of the tax return. See the instructions for more information.

To contact an individual about this form, to submit the form via email, or inquire on the status, email Tax.Extension@tax.nm.gov. This form can be mailed to: Taxation and Revenue Department, Administrative Resolution and Services Bureau, P.O. Box 630, Santa Fe, New Mexico 87504-0630.

Section 1: Identifying Information																							
1. Name of Taxpayer	2. FEIN, SSN, or ITIN																						
3. NMBTIN	4. Telephone Number																						
5. Email Address	6. Name of Contact Person																						
7. Mailing Address - City State, Zip Code																							
8. Physical Address - City State, Zip Code																							
Section 2: Return and Extension Information																							
9. For the tax period beginning (MM/DD/CCYY)		10. For the tax period ending (MM/DD/CCYY)																					
11. This request for extension refers to the following New Mexico tax return (mark one)																							
<table style="width: 100%; border: none;"> <tr> <th style="text-align: left; width: 33%;">Income Taxes</th><th style="text-align: left; width: 33%;">Business Taxes</th><th style="text-align: left; width: 33%;"></th></tr> <tr> <td>☐ Personal Income Tax</td><td>☐ Cannabis Excise Tax</td><td>☐ Non-Wage Withholding Tax</td></tr> <tr> <td>☐ Fiduciary Income Tax</td><td>☐ Compensating Tax</td><td>☐ Wage Withholding Tax</td></tr> <tr> <td>☐ Corporate Income and Franchise Tax</td><td>☐ Governmental Gross Receipts Tax</td><td>☐ Weight Distance Tax</td></tr> <tr> <td>☐ S Corporate Income and Franchise Tax</td><td>☐ Gross Receipts Tax</td><td>☐ Worker's Compensation Fee</td></tr> <tr> <td>☐ Pass-Through Entity</td><td>☐ Interstate Telecommunication Gross Receipts Tax</td><td>☐ Other _____</td></tr> <tr> <td></td><td>☐ Leased Vehicle Gross Receipts Tax and Surcharge</td><td></td></tr> </table>			Income Taxes	Business Taxes		☐ Personal Income Tax	☐ Cannabis Excise Tax	☐ Non-Wage Withholding Tax	☐ Fiduciary Income Tax	☐ Compensating Tax	☐ Wage Withholding Tax	☐ Corporate Income and Franchise Tax	☐ Governmental Gross Receipts Tax	☐ Weight Distance Tax	☐ S Corporate Income and Franchise Tax	☐ Gross Receipts Tax	☐ Worker's Compensation Fee	☐ Pass-Through Entity	☐ Interstate Telecommunication Gross Receipts Tax	☐ Other _____		☐ Leased Vehicle Gross Receipts Tax and Surcharge	
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12. An extension of time to file a return is requested until (MM/DD/CCYY)																							
13. State in detail the reason the extension is needed																							
Section 3: Signature																							
This application must be signed by the taxpayer, a corporate officer, partner, or fiduciary who has been previously identified as such to the Department or an authorized individual representative with the authority to receive Federal and State confidential information on behalf of the taxpayer.																							
I declare that I have examined this claim, and to the best of my knowledge and belief it is true, correct, and complete.																							
14. Printed Name	15. Title																						
16. Signature	17. Date																						
Section 4: Department Use Only																							
Application has been: ☐ Denied ☐ Approved with Correction, provide explanation ☐ Approved	Initials of first reviewer																						
	Extension number																						
	Extension Date (MM/DD/CCYY) Approved																						
Signature of Secretary or the Secretary's Delegate																							
Authorized by (Print Name)	Position																						
Signature	Date																						

Application for Extension of Time to File Instructions

When to File

Form **RPD-41096**, *Application for Extension of Time to File*, must be postmarked on or before the due date for filing the New Mexico tax return or the extended due date of the New Mexico tax return. **IMPORTANT: Interest accrues even if an extension to file is granted.**

- Do not combine multiple tax returns or multiple report periods on one application.
- Submit a separate extension request for each return.
- Federal Extension - If a federal automatic extension is obtained, you must file the return by the extended due date allowed by the Internal Revenue Service (IRS), Form **RPD-41096**, *Application for Extension of Time to File*, does not need to be submitted. New Mexico recognizes and accepts an IRS extension of time to file.
- Disaster Relief - If an extension has been allowed by the IRS or by the Department for disaster relief through a notice or bulletin **do not** complete this form. Instead, complete and submit, Form **TRD-41432**, *Disaster Relief Extension Notification*.
- Additional Extension - Form **RPD-41096**, *Application for Extension of Time to File*, may also be used to request an additional extension. When used for that purpose, a copy of the previous Department or IRS extension should be attached to the application.

How and Where to File

If you are including an extension payment with Form **RPD-41096**, *Application for Extension of Time to File*, for an income tax program, also attach the applicable extension payment voucher (Forms PIT-EXT, CIT-EXT, S-Corp-EXT or FID-EXT) and submit all forms in one envelope to the address on the payment voucher. The address varies depending on the tax program.

To contact an individual about this form, to submit the form via email, or inquire on the status, email Tax.Extension@tax.nm.gov.

This form can be mailed to:

Taxation and Revenue Department
Administrative Resolution and Services Bureau
P.O. Box 630
Santa Fe, New Mexico 87504-0630

Line Instructions

Section 1: Identifying Information

1. **Name of Taxpayer** - Print the name of the taxpayer that an extension for time to file is being requested for.
2. **FEIN, SSN, or ITIN** - If the taxpayer requesting an extension for time to file a return is for an income tax program enter the Federal Employee Identification Number (FEIN), Social Security Number (SSN), or Individual Taxpayer Identification Number (ITIN).
3. **NMBTIN** - If the taxpayer requesting an extension for

time to file a return is for a business tax program enter the New Mexico Business Tax Identification Number (NMBTIN).

4. **Telephone Number** - Enter the telephone number for the individual that should be contacted with any questions.
5. **Email Address** - Enter the email address for the individual that should be contacted with any questions.
6. **Name of Contact Person** - Enter the name of the contact person that should be called or emailed with any questions.
 - Form **ACD-31102**, *Tax Information Authorization Tax Disclosure*, will need to be submitted if the contact person for this application is not the taxpayer, a corporate officer, partner, or fiduciary who has been previously identified as such to the Department or an authorized individual representative with the authority to perform all authorized acts that the taxpayer can perform.
7. **Mailing Address - City, State, Zip Code** - Enter the taxpayer's mailing address.
 - If the taxpayer's mailing address needs to be updated Form **ACD-31015**, *Business Tax Registration Application and Update Form* or Form **RPD-41260**, *Personal Income Tax Change of Address Form* will need to be completed and submitted to the Department.
8. **Physical Address - City, State, Zip Code** - Enter the taxpayer's physical address if it is different from the mailing address.

Section 2: Return and Extension Information

9. **For the tax period beginning (MM/DD/CCYY)** - Enter the first day of the filing period. For example, an income tax filer with a calendar tax year would enter 01/01/2024. Or a monthly filer for a business tax program would enter the first day of the month 06/01/2025.
10. **For the tax period ending (MM/DD/CCYY)** - Enter the last day of the tax period. For example, an income tax filer with a calendar tax year would enter 12/31/2024. Or a monthly filer for a business tax program would enter the last day of the month 06/30/2025.
11. **This request for extension refers to the following New Mexico tax return (check one)** - Add a check mark next to the tax program that the taxpayer is requesting an extension of time to file for. If that tax program is not listed, select "Other" and write the name of the tax program.
12. **An extension of time to file a return is requested until date (MM/DD/CCYY)** - Enter the date that the taxpayer would like the extension of time to file for.
 - Pursuant to Section 7-1-13(D) NMSA 1978 - *The*

secretary or the secretary's delegate may, for good cause, extend in favor of a taxpayer or a class of taxpayers, for no more than a total of twelve months, the date on which payment of any tax is required or on which any return required by provision of the Tax Administration Act shall be filed. When an extension of time for income tax has been granted a taxpayer pursuant to the Internal Revenue Code, the extension shall serve to extend the time for filing New Mexico income tax; provided that a copy of the approved federal extension of time is attached to the taxpayer's New Mexico income tax return. The secretary by regulation may also provide for the automatic extension for no more than six months of the date upon which payment of any New Mexico income tax or the filing of any New Mexico income tax return is required. If the secretary or the secretary's delegate believes it necessary to ensure the collection of the tax, the secretary or the secretary's delegate may require, as a condition of granting any extension, that the taxpayer furnish security in accordance with the provisions of Section 7-1-54 NMSA 1978.

- Pursuant to Regulation 3.1.4.12(B)(4) NMAC - *An approved extension will ordinarily be granted for a period of 30 days. A request for longer extensions must state the reason why the 30 days is insufficient. Additional 30-day extensions or a longer extension may be granted by the secretary or secretary's delegate for up to a maximum aggregate extension of 12 months.*

13. State in detail the reason the extension is needed:
Provide the reason that the extension of time to file is needed.

- Pursuant to Regulating 3.1.4.12(A)(1) NMAC - *"Good cause" for which the secretary or secretary's delegate may grant extensions is construed strictly. Such extensions for no more than a total of 12 months will be granted only in situations in which the taxpayer shows a good faith effort to comply with the statute.*

SECTION 3: SIGNATURE

14. Printed Name - Print the name of the taxpayer or individual requesting the extension of time to file on the taxpayer's behalf.

15. Title - Enter the title of the individual that is signing this document. For example, if for an individual income tax return and the taxpayer is requesting the extension of time to file enter "taxpayer" here. If an employee of a business is requesting this extension of time to file, enter the title of the position that the employee holds here.

16. Signature - Signature of the individual requesting the extension of time to file.

- The application must be signed by the taxpayer or a duly authorized agent. If the taxpayer is unable to sign the application 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 relationship to the taxpayer.

17. Date - Enter the date that this form was signed.

Section 4: Department Use Only

Taxpayer - **Do not** complete this section.

After Submittal

The completed Form **RPD-41096, Application for Extension of Time to File** will be reviewed by a Department employee. If any additional information is needed, they will contact the individual specified on the application. "SECTION 4: DEPARTMENT USE ONLY", of the application will be completed by a Department employee. The information will be added to the taxpayer account and a copy of the final decision will be provided to the Taxpayer.

Section 7-1-13 NMSA 1978 and Regulation 3.1.4.12 NMAC, allow for an extension if there is good cause for up to 12 months. By obtaining an extension of time to file your return and penalty for failure to file and pay is waived through the extension period, provided you file the return and pay by the extended due date.

An extension of time to file is not an extension of time to pay tax due. A payment should be made on the due date of the payment. Interest is assessed daily at the quarterly rate established for individuals by the U.S. Internal Revenue Code on the amount of tax due. Annual and daily interest rates for each quarter are posted on the Department web site.