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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
PO Box 50130
Albuquerque, NM 87181-0130

Disaster Relief Extensions **2025 Mora County**

The Taxation and Revenue Department is allowing an extension for individuals and businesses that are taxpayers affected by the flooding in Mora County that occurred on August 26, 2025, and August 27, 2025. This includes affected taxpayers that reside or have a business located in the county. For more information on IRS extensions for disaster relief, see B-100.43.

The extension for affected taxpayers includes:

- Gross receipts tax, compensating tax, withholding taxes, oil and gas taxes, combined fuel tax, and other excise taxes - For those returns due August 25, 2025, and September 25, 2025, the extended due date to file is November 25, 2025.
- Estimated payments for income taxes – For estimated payments due September 15, 2025, for New Mexico personal income tax and corporate income tax, the extended due date is November 17, 2025 (November 15th is a Saturday).

The disaster relief extension will result in no penalty or interest being imposed until the specified due date.

"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**.

Taxpayers may notify the Department before they file or after they receive a notice with late payment penalty and interest for returns that are covered by the extension.

Taxpayers can also complete **Form RPD-41096, Extension of Time to File** if they need a longer extension from what has been allowed in this bulletin.

This extension is allowed under 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, but no extension shall prevent the accrual of interest as otherwise provided by law.