RPD-41096
REV. 02/2011

STATE OF NEW MEXICO - TAXATION AND REVENUE DEPARTMENT

APPLICATION FOR EXTENSION OF TIME TO FILE

PLEASE TYPE OR PRINT **INSTRUCTIONS ON REVERSE SIDE**

Name of individual, firm or organization			
Mailing address			
City		State	ZIP code
New Mexico ID number	Social security number	Federal ID number	

NOTE: If a federal automatic extension has been obtained for the period of this extension, you do not need to submit Form RPD-41096, *Application for Extension of Time to File.*

To qualify for an extension, this form must be submitted on or before the due date of the return or the extended due date of the return.

An extension of time to file a return and pay the New Mexico tax liability is hereby requested, until _____.

NOTE: By obtaining an extension of time to file your return, penalty for failure to file and pay is waived through the extension period, provided you file the return and pay the tax shown on the return by the extended due date. Interest accrues even if the taxpayer obtains an extension of time to file and pay the return. 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.

Complete all three statements about the tax return that you wish to request an extension of time to file.
(Submit a separate extension request for each return. Do not combine multiple returns or multiple report periods on one application.)

1. The extension refers to the following New Mexico tax return (check one):

- ❑ Personal Income Tax Return
- ❑ Fiduciary Income Tax Return
- ❑ Pass-Through Entity Return
- ❑ Corporate Income and Franchise Tax Return
- ❑ CRS-1, Combined Report of Gross Receipts, Compensating and Withholding Tax
- ❑ Other _____

2. For _____(year), or other taxable period beginning _____ and ending _____.

3. State in detail the reason the extension is needed. _____

_____

_____

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

_____	_____
Printed Name	Date
_____	_____
Authorized Signature	Title

DEPARTMENT USE ONLY

Under the Provisions of Section 7-1-13 NMSA 1978, your application for extension of time to file your tax return and pay the tax shown to be due thereon has been reviewed. NOTE: Interest accrues even if an extension is granted.

Your application has been:

- ❑ **Approved**
- ❑ **Disapproved**
- ❑ **Approved with correction**

Extended for _____days

Explanation of correction:

_____

_____

_____

Authorized by:

_____
Revenue Processing Division Bureau Chief

Date of determination: _____

Initials of first reviewer _____

Extension number: _____

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

STATE OF NEW MEXICO - TAXATION AND REVENUE DEPARTMENT

EXTENSION OF TIME TO FILE

INSTRUCTIONS FOR

Form RPD-41096, *Application for Extension of Time to File*

By obtaining an extension of time to file your return, penalty for failure to file and pay is waived through the extension period, provided you file the return and pay the tax shown on the return by the extended due date. However, interest accrues even if the taxpayer obtains an extension of time to file and pay the return. To avoid interest, make a payment of the tax to be due by the original return due date. 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.

WHEN TO FILE: An application for extension of time to file must be postmarked on or before the due date for filing the return or the extended due date of the return if a federal automatic extension or a New Mexico extension has been obtained. If a federal automatic extension is obtained, and you file and pay the return by the extended due date allowed by the IRS, Form RPD-41096, does not need to be submitted. New Mexico recognizes and accepts an Internal Revenue Service automatic extension of time to file.

HOW AND WHERE TO FILE: Complete this form and send it to the Taxation and Revenue Department, P.O. Box 630, Santa Fe, NM 87504-0630. If you are including an extension payment for a personal income tax return, corporate income and franchise tax return, pass-through entity return or fiduciary income tax return with the extension, also attach the applicable extension payment voucher (Forms PIT-EXT, CIT-EXT, PTE-EXT or FID-EXT) and submit the forms to the address on the payment voucher. The address varies depending upon the tax program.

REASONS FOR EXTENSIONS: The Taxation and Revenue Department will grant a reasonable extension of time for filing a return if the taxpayer files a timely application which establishes that he is unable to file the return by the due date because of circumstances beyond his control. Inability to pay the tax due is not sufficient reason for issuance of an extension. Also, extensions will not be granted to tax practitioners because of excessive work load.

PERIOD FOR EXTENSIONS: Generally, a timely initial application for extension of time to file will be automatically granted for a period not to exceed 60 days. Longer periods of time will not be granted unless sufficient need for the extended period is clearly shown. Form RPD-41096 may also be used to request an additional extension. When used for that purpose, a copy of the previous state or federal automatic extension should be attached to the application.

The secretary or delegate may, for good cause, extend in favor of an individual taxpayer or a class of taxpayers, for no more than a total of twelve (12) months, the date on which payment of any tax is required or on which any return required by provision of the Tax Administration Act, Sections 7-1-1 to 7-1-82 NMSA 1978, must be filed, but no extension shall prevent the accrual of interest as otherwise provided by law. If the secretary believes it necessary to assure the collection of the tax, the secretary 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.

SIGNATURE: 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 him may sign the application. However, the signer must state the reasons for his signature and his relationship to the taxpayer.