

PLEASE TYPE OR PRINT

Firm Name		
CAB ID Number _____ - _____		Check if first-time filer <input type="checkbox"/>
Mailing Address		
City	State	Zip Code
Email of Requestor		
State in detail the reason the extension is needed:		

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

AUTHORIZED SIGNATURE

PRINT NAME

TITLE & COMPANY NAME

DATE

EMAIL

PHONE

~ ALL REQUESTS MUST BE RECEIVED BY THE DEPARTMENT PRIOR TO THE LAST DAY OF FEBRUARY ~
~ A 30-DAY EXTENSION WILL BE GRANTED UPON DIRECTOR'S APPROVAL OF REQUEST ~
~ **APPROVED REQUEST EXTENDS REPORTING DEADLINE TO MARCH 30TH** ~

Email completed form to:
NMTRD.SAPB@state.nm.us

SAPB USE ONLY		
EXTENSION OF TIME:	Postmark Date: _____	Date Received: _____
Under the Provisions of Section 7-38-86 NMSA 1978, you are hereby granted an extension for filing your property tax return.		
<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved		
By _____		
Date _____		
PLEASE ATTACH A COPY OF THIS EXTENSION WHEN FILING YOUR RETURN		

EXTENSION OF TIME TO FILE CAB-EXT FORM INSTRUCTIONS

WHEN TO FILE AN EXTENSION: To avoid a late filing penalty, an extension of time to file must be requested on or before the last day of February in the tax year in which the property is subject to valuation. If the due date falls on Saturday, Sunday, or a legal state or national holiday, filing is timely if performed on the next workday.

TOTAL TIME ALLOWED: Extensions granted shall be for a period of not more than thirty (30) days.

FILING YOUR RETURN: You may file your property tax return any time before the extension expires, and we strongly urge you to do so. Attach a copy of the approved CAB-EXT form to your return.

LATE FILING PENALTY: A penalty is applied if your return is filed after the due date (including an extension) and is in the amount of five percent (5%) of the property taxes ultimately determined to be due on the property.

COMPLETION OF CAB-EXT FORM: The extension request form must be completed and signed by the taxpayer or duly authorized agent.

WHERE TO FILE A CAB-EXT FORM: The form may be emailed to NMTRD.SAPB@state.nm.us or mailed to:

New Mexico Taxation & Revenue Department
Property Tax Division
State Assessed Properties Bureau
PO Box 25126
Santa Fe, NM 87504-5126

Envelopes must be postmarked when mailed. The postmark date shall be used for purposes of determining a timely request. If mail is received without a postmark, it will be considered to have been postmarked five (5) days before receipt.

NOTIFICATION: A copy of the submitted CAB-EXT form indicating the approval of the request will be returned to the taxpayer or duly authorized agent within ten (10) business days of receipt.

7-38-86. Extension of deadlines at request of property owners.

The director may extend the time by which reports are required to be filed under Subsection A of Section [7-38-8 NMSA 1978] at the written request of the property owner. The request must be received by the department prior to the date by which the required report must be made. Extensions granted under this section shall be by written order of the director and shall be for a period of not more than thirty days. The director shall not grant more than one extension in a tax year for a property owner in respect to the same property.