

STATE OF NEW MEXICO - TAXATION AND REVENUE DEPARTMENT
E-FILE AND E-PAY EXCEPTION REQUEST

Who May Use This Form: A taxpayer may request an exception for a **calendar year** from the requirement to electronically file (e-file) or electronically pay (e-pay) using this Form RPD-41350, *E-File and E-Pay Exception Request*. Exceptions will be granted if a hardship exists and there is no reasonable access to the internet in the taxpayer's community. The taxpayer must also show a good faith effort to comply with the e-file or e-pay requirements before an exception is granted per Regulation 3.1.4.18(H) 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 program for which you wish to request an exception to file or pay electronically. You must submit Form RPD-41350 annually for each calendar year and program for which you wish to request an exception of the e-file requirement. The Department will notify you if the request has been approved or denied.

1. The exception requested is for the e-filing of 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 exception requested is for the e-payment of the following New Mexico tax program (check one):

- Cannabis Excise Tax

3. For calendar year _____. (One calendar year per application.)

4. Provide a clear statement of the hardship that exists, the reason you feel there is no reasonable Internet access in your community, and the good faith efforts taken to comply. 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 an exception has been reviewed and the request has been <input type="checkbox"/> Approved <input type="checkbox"/> Denied for calendar year: _____. Explanation for denial, if applicable: _____
Authorized by (Print Name): _____ Signature: _____ Date of Determination: _____ Exception number: _____

STATE OF NEW MEXICO - TAXATION AND REVENUE DEPARTMENT
E-FILE EXCEPTION REQUEST FORM
INSTRUCTIONS

Certain tax programs and returns are required to be filed or paid electronically. This form allows for a taxpayer to request an e-file or e-pay exception if certain hardships exist or if the taxpayer is unable to gain access to the internet. See publication **FYI-108, *Electronic Filing Mandate***, for more information on who must file or pay electronically.

All returns can be e-filed for free through the Taxation and Revenue Department (Department) Taxpayer Access Point (TAP) here: <https://tap.state.nm.us/Tap>. When you are required to e-file or e-pay your return, you will be required to continue to do so unless you receive an exception or waiver from the Department. See "Requesting a Waiver" if your request is only for one return.

WHEN TO FILE: You must submit **Form RPD-41350** annually for each calendar year for which you wish to request an exception of the e-file or e-pay requirement. An e-file or e-pay exception request form must be received by the Department at least 30 days before the taxpayer's electronic return or payment is originally due.

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 EXCEPTIONS: The Department will grant an exception if a hardship exists and there is no reasonable access to the internet in the taxpayer's community. The taxpayer must also show a good faith effort to comply with the e-filing or e-pay requirements before an exception is granted. The taxpayer must provide a clear statement of the reasons for granting the exception. Choosing not to maintain internet access if available, computer system failure or a break in internet coverage is not an acceptable reason for failure to comply with the e-file or e-pay requirement and an exception will not be granted for those reasons.

SIGNATURE: This exception 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 return 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 your return even if you receive 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.

PAYMENTS: Prior to requesting a waiver 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 A WAIVER: To request a waiver, see Form RPD-41351, *E-File and E-Pay Waiver Request Form*. A waiver of the e-file or e-pay requirement may be requested for a single return for the following reasons:

- 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 for it electronically;
- 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
- if the taxpayer's accountant or other agent or employee who routinely electronically files or makes payment 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 or to procure the services of a person to electronically file or pay before the due date.