



Michelle Lujan Grisham
Governor

Stephanie Schardin Clarke
Cabinet Secretary

Media Contact: Megan Gleason
megan.gleason@tax.nm.gov
(505) 231-3801

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Tax Department grants extensions for flood-harmed taxpayers
Disaster relief extension will not result in accrued penalty or interest

SANTA FE — The New Mexico Taxation and Revenue Department on Monday granted extensions to individuals and businesses harmed by flooding in September.

The department is also waiving penalty and interest on the extended tax deadlines. This marks the first use of a new authority granted by House Bill 291 from the 2026 legislative session, which allows the department to waive interest when extensions are issued for good cause, such as natural disasters. Previously, State law prevented penalties from accruing, but interest was due when the department granted an extension.

“New Mexicans rebuilding after devastating floods in recent weeks may not have access to the records and systems needed to pay and file their taxes right now. This extension allows those taxpayers a grace period so they can focus on recovering,” said **Taxation and Revenue Secretary Stephanie Schardin Clarke**.

Extensions include the following tax programs with due dates after September 30, 2026:

For gross receipts tax, compensating tax, withholding taxes, oil and gas taxes, combined fuel tax and other excise taxes:

New due date: January 25, 2027

Original due dates: October 26, 2026; November 25, 2026; and December 28, 2026

For personal income tax

New due date: January 15, 2027

Original and previously extended due dates: October 15, 2026

For estimated payments of income taxes

New due date: January 15, 2027

Original due date: October 15, 2026

Taxpayers can request the extension by submitting form TRD-41432, Disaster Relief Extension Notification, to the department via email or mail. Taxpayers can request the extension before filing or after receiving a notice for late payment penalties and interest.

Taxpayers can also request a longer extension by submitting Form RPD-41096, Extension of Time to File.

Both forms can be found online at www.tax.newmexico.gov, under the [Forms and Publications](#) page, subfolder “Extensions.”

Taxpayers can email completed forms to tax.extension@tax.nm.gov or mail forms to P.O. Box 630, Santa Fe, New Mexico 87504-0630.

For more information on disaster relief extensions, see department bulletins 100.49 and 100.43, found online at www.tax.newmexico.gov, under the [Forms and Publications](#) page, subfolder “Publications” then “Bulletins.”

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The Taxation and Revenue Department serves the State of New Mexico by providing fair and efficient tax and motor vehicle services. It administers more than 38 tax programs and distributes revenue to the State and to local and tribal governments throughout New Mexico.

The Department strives to reduce taxpayer burden through clearer communication, statutes, regulations, forms, correspondence and instructions.

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