

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

Name of individual, firm or organization			
Mailing address			
City		State	ZIP code
NM CRS ID. No.	NM weight distance tax ID. No.	FEIN or SSN	Check one: <input type="checkbox"/> FEIN <input type="checkbox"/> SSN

Who May Use This Form: A taxpayer may request an exception from the requirement to e-file Combined Reporting System (CRS), Weight Distance Tax (WDT) returns, Form RPD-41374, *Annual Report of Non-Resident Remittees Holding an Agreement to Pay Tax on Oil and Gas Proceeds* (OGP-D) or Form RPD-41367, *Annual Withholding of Net Income From a Pass-Through Entity Detail Report*, (PTW-D) by filing Form RPD-41350, *E-File Exception Request Form*. 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 electronic filing requirements before an exception is granted.

NOTE: To qualify for exception, this form must be received by the Department at least 30 days before the taxpayer's electronic return is originally due.

Complete all three statements about the tax program that you wish to request an exception to file electronically. You must submit Form RPD-41350 annually for each calendar year for which you wish to request an exception of the e-file requirement. The Department will notify you of the results of the approval.

- The exception requested is for the following New Mexico tax return (check one):
 - CRS-1, Combined Reporting of Gross Receipts, Compensating and Withholding Tax
 - Weight Distance Tax
 - Form RPD-41374, Annual Report of Non-Resident Remittees Holding an Agreement to Pay Tax on Oil and Gas Proceeds
 - Form RPD-41367, Annual Withholding of Net Income From a Pass-Through Entity Detail Report
- For calendar year _____. (One calendar year per application.)
- 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	Date
Authorized Signature	Title

DEPARTMENT USE ONLY

The Department has reviewed this request for exception from the requirement to e-file the above returns.

The request has been:

- Approved
- Denied

For the year: _____

Explanation for denial, if applicable:

Authorized by:

Signature of Secretary or Delegate

Date of determination: _____

Initials of first reviewer _____ Exception number: _____

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INSTRUCTIONS

For report periods beginning on or after July 1, 2010, certain taxpayers who file Combined Reporting System (CRS), or Weight Distance Tax (WDT) returns will be required to file their returns online. See publication FYI-108, *Electronic Filing Mandate*, for more information on who must e-file, when you must e-file and how to e-file. When you are required to file your return electronically (e-file), you will be required to continue to e-file unless you receive an exception or waiver from the Department. See the "Requesting a Waiver" section below.

For calendar years beginning on or after January 1, 2012, remitters of New Mexico oil and gas proceeds and pass-through entities who remit net income from New Mexico sources to owners, members, partners or beneficiaries, who have more than 50 New Mexico payees are required to electronically file Form RPD-41374, *Annual Report of Non-Resident Remittees Holding an Agreement to Pay Tax on Oil and Gas Proceeds (OGP-D)*, or Form RPD-41367, *Annual Withholding of Net Income From a Pass-Through Entity Detail Report, (PTW-D)*, but may request an exception by submitting Form RPD-41350 to the Department. Remitters and pass-through entities seeking an exception to e-file Form RPD-41374 or RPD-41367, are not eligible for a waiver.

If a taxpayer is granted an exception the taxpayer may file "paper" returns by the due date of the return (or extension due date if an extension has been obtained) without civil penalty. If tax is due, interest will continue to accrue past the original due date of the return, even if an exception is granted.

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 requirement. **An E-file exception request form must be received by the Department at least 30 days before the taxpayer's electronic return 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. The Department will return Form RPD-41350 to you notifying you if your request has been approved or denied.

REASONS FOR EXCEPTIONS: The Taxation and Revenue Department will grant an exception if a hardship exists and there is no reasonable access to the Internet in the taxpayer's community. Not maintaining Internet access is not a valid reason for the exception. Computer system failure or a break in Internet coverage is also not an acceptable reason for failure to comply with the e-file requirement. The taxpayer must also show a good faith effort to comply with the electronic filing requirements before an exception is granted. The taxpayer must provide a clear statement of the reasons for granting the exception.

SIGNATURE: The e-file 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 him/her may sign the application. However, the signer must state the reasons for his/her signature and his/her relationship to the taxpayer.

PENALTY FOR FAILURE TO COMPLY: Taxpayers who fail to submit a tax return in 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 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.

REQUESTING A WAIVER: To request a waiver, see Form RPD-41351, *E-File Waiver Request Form*. A waiver of the e-file 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 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
- if the taxpayer's accountant or other agent or employee who routinely electronically files 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 the return or to procure the services of a person to electronically file the return before the due date.