

Tax Relief for COVID--19: Extension of Time to File New Mexico Taxes

The New Mexico Taxation and Revenue Department (TRD) has announced that New Mexico taxpayers qualify for extended return and payment deadlines due to the Coronavirus Disease 2019 (COVID-19) pandemic (emergency declaration) by the Federal Government and the COVID-19 statewide public health emergency declaration (Executive Order 2020-004) by the Governor of New Mexico Michelle Lujan Grisham. The extensions affect personal income tax, corporate income tax, and withholding tax.

Secretary Stephanie Schardin Clarke authorized the following extensions with her authority under Section 7-1-13 NMSA 1978.

The Taxation and Revenue Department (TRD) will not impose a late-filing and late-payment penalty associated with the return filing and payments set forth below:

- New Mexico personal income tax returns and payments due between April 15, 2020 and July 15, 2020 may be submitted without penalty no later than July 15, 2020;
- New Mexico corporate income tax returns and payments due between April 15, 2020 and July 15, 2020 may be submitted without penalty no later than July 15, 2020; and
- Withholding tax returns and payments due between March 25, 2020 and July 25, 2020 may be submitted without penalty no later than July 25, 2020.

Although TRD will not impose penalty if a taxpayer complies with the extensions set forth above, interest is imposed from the original statutory date tax is due because TRD has no authority to waive interest pursuant to Section 7-1-13 NMSA 1978. Please note, if you are able and would like to pay and file your New Mexico returns you can file and pay free of charge through TRD's Taxpayer Access Point (TAP). If you have filed a return and you are due a refund, the Department is processing those returns and refunds. You can check your refund status through TAP. TAP is available here: <https://tap.state.nm.us/Tap/>

Affected taxpayers **do not** have to call or write in to TRD. Currently, TRD is working on making system changes to reflect these extensions. If you receive a letter in the mail regarding these taxes for the periods listed above, please feel free to write to TRD or disregard the letter.

In addition, all relief workers affiliated with a recognized government or philanthropic organization assisting in the relief activities New Mexico may be entitled to additional relief per Section 7-1-83 NMSA 1978.

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

BULLETIN

B-100.35

Visit the Department's web site at <http://www.tax.newmexico.gov> for forms and instructions.

All TRD district offices are currently open on an appointment-only basis as part of the State's efforts to limit in-person contact in response to the COVID-19 public health emergency. Appointments at district offices can be made through the following numbers:

Santa Fe District: 505-827-0920
Albuquerque District: 505-841-6262
Roswell District: 575-627-2900
Las Cruces District: 575-528-6140
Farmington District: 505-599-9701
Compliance Bureau: QRU – 505-470-3462

ALBUQUERQUE

Taxation and Revenue Department
5301 Central NE
P.O. Box 8485
Albuquerque, NM 87198-8485

SANTA FE

Taxation and Revenue Department
Manuel Lujan Sr. Bldg.
1200 S. St. Francis Dr.
P.O. Box 5374
Santa Fe, NM 87502-5374

FARMINGTON

Taxation and Revenue Department
3501 E. Main St., Suite N
P.O. Box 479
Farmington, NM 87499-0479

LAS CRUCES

Taxation and Revenue Department
2540 S. El Paseo Bldg. #2
P.O. Box 607
Las Cruces, NM 88004-0607

ROSWELL

Taxation and Revenue Department
400 Pennsylvania Ave., Suite 200
P.O. Box 1557
Roswell, NM 88202-1557

Call Center: 1-866-285-2996

General Information. FYIs and Bulletins present general information with a minimum of technical language. All FYIs and Bulletins may be obtained without charge from all local tax offices, the Tax Information and Policy Office in Santa Fe and the Department's Internet site.

This information is as accurate as possible at time of publication. Subsequent legislation, new state regulations and case law may affect its accuracy. For the latest information please check the Taxation and Revenue Department's web site at www.tax.newmexico.gov.

This publication provides instructions or general information to the taxpayer. It does not constitute a regulation or ruling as defined under Section 7-1-60, *New Mexico Statutes Annotated, 1978*. Taxpayers and preparers are responsible for being aware of New Mexico tax laws and rules. Consult the Department directly if you have questions or concerns about information provided in this Bulletin.