

## Tax Relief for COVID--19: Extension of Time to File and Pay New Mexico Taxes (Revised per IRS Notice 2020-18)

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. These extensions affect personal income tax, fiduciary income tax, corporate income tax, and withholding tax.

On March 20<sup>th</sup>, 2020, Secretary Stephanie Schardin Clarke authorized extensions for payment of personal, fiduciary, and corporate income tax, as well as withholding tax, with her authority under Section 7-1-13 NMSA 1978. On March 21<sup>st</sup>, the Internal Revenue Service (IRS) issued a press release (IR-2020-58) and guidance (Notice 2020-18) automatically postponing the federal filing due dates for personal, fiduciary, and corporate income tax. For more information on IRS extensions click [here](#).

The New Mexico extensions and postponed due dates are as follows:

- Personal, fiduciary, and corporate income tax returns, return payments, and estimated payments, with a filing or payment due date of April 15<sup>th</sup> are postponed to July 15<sup>th</sup>, 2020. TRD will not assess penalty or interest if such tax due is paid in full no later than July 15<sup>th</sup>, 2020 due to the federal postponement.
- Personal, fiduciary, and corporate income estimated payments due between April 16<sup>th</sup> and July 14<sup>th</sup>, 2020 may be submitted without penalty no later than July 15<sup>th</sup>, 2020. However, interest will be due on payments made after their original due date because TRD and the Secretary have no authority under Section 7-1-13 NMSA 1978 to waive interest otherwise due.
- The withholding tax payment **extension** includes withholding reported and paid using the combined reporting system (CRS). Withholding being reported and associated payments due between March 25<sup>th</sup>, 2020 and July 25<sup>th</sup>, 2020 may be submitted without penalty no later than July 25<sup>th</sup>, 2020. However, interest will be due on payments made after March 25<sup>th</sup>, 2020 because TRD and the Secretary have no authority under Section 7-1-13 NMSA 1978 to waive interest otherwise due.

**The extensions do not apply** to gross receipts tax, governmental gross receipts tax, compensating tax, leased vehicle gross receipt receipts, leased vehicle surcharge (reported using CRS), or any other tax program that is not listed above.

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.

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/>

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.

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](http://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.**