

## Disaster Relief Extensions 2024 South Fork Fire, Salt Fire, and Flooding

Publications are provided free of charge and can be located on our website here <https://www.tax.newmexico.gov/> or at the Department's tax district field offices.

For additional contact information please visit the Department's website at <https://www.tax.newmexico.gov/contact-us/>

For questions on this bulletin, please email [policy.office@tax.nm.gov](mailto:policy.office@tax.nm.gov) or mail:

Tax Information and Policy Office  
P.O. Box 630  
Santa Fe, NM 87504-0630

### TAX DISTRICT FIELD OFFICES

The Department's tax district field offices and call center can provide full service and general information about the Department's taxes, taxpayer access point, programs, classes, form. Information specific to your filing situation, payment plans and delinquent accounts.

#### ALBUQUERQUE

10500 Copper Ave. NE, Suite C  
Albuquerque, NM 87123

#### FARMINGTON

3501 E. Main St., Ste N  
Farmington, NM 87402

#### LAS CRUCES

2540 El Paseo Bldg. 2  
Las Cruces, NM 88001

#### ROSWELL

400 N. Pennsylvania Ave., Ste 200  
Roswell, NM 88201

#### SANTA FE

Manuel Lujan Senior Building  
1200 S. Saint. Francis Dr.  
Santa Fe, NM 87505

#### Call Center Number:

**1-866-285-2996**

If faxing something to a tax district field office, please fax to:

#### Call Center Fax Number:

**1-505-841-6327**

If mailing documents to a district office, please mail to:

Taxation and Revenue Department  
PO Box 50130  
Albuquerque, NM 87181-0130

The Taxation and Revenue Department is allowing an extension for individuals and businesses that are taxpayers affected by the South Fork Fire, Salt Fire and flash flooding that started on June 17, 2024. This includes affected taxpayers that reside or have a business located in Lincoln, Otero, Rio Arriba, and San Juan Counties and on lands of the Mescalero Apache Tribe. *This publication is being updated on 07/23/2024 to match the current Internal Revenue Service (IRS) [extension](#) for this purpose.* For more information on IRS extensions for disaster relief see B-100.43. The extension for affected taxpayers includes:

- Income taxes - estimated payments due June 17, 2024, for New Mexico personal income tax and corporate income tax with an extended due date of November 1, 2024.
- Gross receipts tax, compensating tax, withholding taxes, oil and gas taxes, combined fuel tax, and other excise taxes - For those returns that were due June 25, 2024, and July 25, 2024, the extended due date to file is November 1, 2024.

"Affected taxpayers" are defined under Section 301.7508A-1(d)(1) of the Internal Revenue Code. These taxpayers include individuals who live, and businesses (including tax-exempt organizations) whose principal place of business is located, in the covered disaster area. Taxpayers not in the covered disaster area, but who have records necessary to meet a deadline listed in Treas. Reg. § 301.7508A-1(c) that are in the covered disaster area, are also entitled to the extension. In addition, all relief workers affiliated with a recognized government or philanthropic organization assisting in the relief activities in the covered disaster area and any individual visiting the covered disaster area who was killed or injured as a result of the disaster are entitled to relief.

Affected taxpayers taking advantage of the state extension should send a letter to P.O. Box 630, Santa Fe, New Mexico 87504-0630 notifying the Taxation and Revenue Department that they qualify for the extension and provide support that they are an affected taxpayer. Taxpayers may notify the Department before they file or after they receive a notice with late payment penalty and interest for returns that are covered by the extension. The extension will result in no penalty being imposed for a late filed return or for a late payment.

Forms or letters may be emailed to the following emails to expedite processing:

- Personal Income Tax: [Trd.TaxReturnHelp@tax.nm.gov](mailto:Trd.TaxReturnHelp@tax.nm.gov)
- Corporate Income Tax: [CIT.TaxReturnHelp@tax.nm.gov](mailto:CIT.TaxReturnHelp@tax.nm.gov)
- Gross Receipts Tax: [GRT.TRDHelp@tax.nm.gov](mailto:GRT.TRDHelp@tax.nm.gov)
- Withholding Tax: [WHT.TRDHelp@tax.nm.gov](mailto:WHT.TRDHelp@tax.nm.gov)
- Workers Compensation Tax: [WKC.TRDHelp@tax.nm.gov](mailto:WKC.TRDHelp@tax.nm.gov)
- Special Tax Programs: [Other.Taxes@tax.nm.gov](mailto:Other.Taxes@tax.nm.gov)

Taxpayers can also complete **Form RPD-41096, Extension of Time to File** if they need a longer extension from what has been allowed in this bulletin.

This extension is allowed under Section 7-1-13(D) NMSA 1978:

*The secretary or the secretary's delegate may, for good cause, extend in favor of a taxpayer or a class of taxpayers, for no more than a total of twelve months, the date on which payment of any tax is required or on which any return required by provision of the Tax Administration Act shall be filed, but no extension shall prevent the accrual of interest as otherwise provided by law.*

Bulletins present general information with minimum technical language. *This information is as accurate as possible as of the date specified on the publication. Subsequent legislation, new state regulations and case law may affect its accuracy. 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.*