

State of New Mexico Taxation and Revenue Department
2014 PIT-EXT Personal Income Tax Extension Payment Voucher

Purpose of this form. Use this 2014 PIT-EXT payment voucher to make an extension payment towards a 2014 personal income tax liability. An extension payment requires a federal automatic extension or a New Mexico extension. A payment towards a potential tax liability with a PIT-EXT avoids accrual of interest. By obtaining an extension of time to file your return, the Department waives penalty for failure to file and pay through the extension period, if you file the return and pay the tax shown on the return by the extended due date. Interest accrues even if you obtain an extension of time to file and pay the return. Interest is assessed daily at the quarterly rate established for individuals by the U.S. Internal Revenue Code on the amount of tax due. The Department posts annual and daily interest rates for each quarter at www.tax.newmexico.gov. In the black navigation bar at the top, click **INDIVIDUALS**. In the left navigation bar, click **File Your Taxes** and then click **Penalty & Interest Rates**.

If you expect to owe tax when you file your 2014 return and you obtained an extension of time to file, make a payment using the 2014 PIT-EXT payment voucher to avoid the accrual of interest on the principal tax due. Submit the payment voucher at the bottom of this page with your check or money order.

About the Application for Extension of Time to File

- **Federal automatic extension filed.** New Mexico recognizes and accepts an Internal Revenue Service (IRS) automatic extension of time to file. If you obtain the federal automatic extension by filing Form 4868, *Application for Automatic Extension of Time To File a U.S. Individual Income Tax Return* for tax year 2014, you have the federal automatic extension period allowed by the IRS (through October 15, 2015, for most calendar year filers) to file your New Mexico return. You do not need to file New Mexico Form RPD-41096, *Application for Extension of Time to File*. Detach the voucher at the bottom and submit it to the Department with your payment.
- **New Mexico extension request filed.** If you expect to file your federal return by the original due date or by the six-month automatic extension of time to file allowed by the IRS, but you need additional time to file your New Mexico return, you must obtain approval through the state. To request approval, you must submit Form RPD-41096, *Application for Extension of Time to File*, on or before the due date of the return or the extended due date of the return. You may submit RPD-41096 at the same time you submit your extension payment. Detach the voucher at the bottom and submit it to the Department with your extension payment.

You may submit your payment with the payment voucher below or pay online at no charge by electronic check. You can pay online through Taxpayer Access Point (TAP). Go to <https://tap.state.nm.us> and under **FOR INDIVIDUALS**, click **Make a Payment**. The electronic check authorizes the Department to debit your checking account in the amount and on the date you specify. You may also use any of these credit cards—Visa, MasterCard, American Express, or Discover Card—for your online payment. A convenience fee of 2.40% is applied for using a credit card. The State of New Mexico uses this fee, calculated on the transaction amount, to pay charges from the credit card companies. To file a New Mexico application for extension of time to file and pay, you must submit Form RPD-41096.

NOTE: When you provide a check as payment, you authorize the Department either to use information from your check to make a one-time electronic fund transfer from your account, or to process the payment as a check transaction.

**MAIL TO: New Mexico Taxation and Revenue Department
 PO Box 8390
 Santa Fe, NM 87504-8390**

Please **cut on the dotted line** to detach the voucher and then submit it **with your payment** to the Department.

(CUT ON THE DOTTED LINE)

**2014 PIT-EXT New Mexico Personal Income Tax
 Extension Payment Voucher**

Tax Year _____
mm/dd/ccyy

YOUR FIRST NAME AND INITIAL	LAST NAME	YOUR SOCIAL SECURITY NUMBER
SPOUSE'S FIRST NAME AND INITIAL	LAST NAME	SPOUSE'S SOCIAL SECURITY NUMBER
ADDRESS (Number & Street)		CITY, STATE AND ZIP CODE

**Make your check or money order payable to:
 New Mexico Taxation and Revenue Department**

**Using your own envelope,
 mail payment and voucher to:
 New Mexico Taxation and Revenue Department
 P.O. Box 8390, Santa Fe, NM 87504-8390**

AMOUNT ENCLOSED

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Checklist for 2014 PIT-EXT, *Extension Payment Voucher*

- Did you write name(s) and address that are complete, correct, and easy to read?
- Did you clearly write social security number(s)?
- Did you write social security number(s), PIT-EXT, and the correct tax year on your check?
- Did you select the PIT-EXT for the correct tax year for which you are making the payment?
- Did you mail your PIT-EXT and check to the address on the payment voucher?
- Did you sign and **include your check or money order**?
- Did you attach RPD-41096, *Application for Extension of Time to File*, or otherwise submit a timely request for a New Mexico extension? You can download this form from www.tax.newmexico.gov. At the top right under **ABOUT US**, click the magnifying glass, type **RPD 41096**, and then click **Search**. If you obtained a federal automatic extension, you do not need to file RPD-41096 unless your requested extension period extends beyond the time allowed by the federal automatic extension.
- Are you using the correct form?
 - **Form 2014 PIT-EXT, *Extension Payment Voucher***, is for a taxpayer who obtained a federal automatic extension or a New Mexico extension, expects to owe tax on the 2014 PIT-1 return, and wants to make a payment towards the liability to avoid accrual of interest.
 - **Form PIT-PV, *Tax Payment Voucher***, is for a taxpayer who makes a payment towards a 2014 PIT-1 return that has already been filed or is filed with the payment.
 - **Form PIT-ES, *Estimated Payment Voucher***, is for a taxpayer who makes an estimated payment towards the current year tax liability.

SUBMIT ONLY A HIGH-QUALITY PRINTED, ORIGINAL FORM AND FOLLOW THESE INSTRUCTIONS.

With the high-speed scanners the Department uses when processing payment vouchers, a quality form helps ensure accuracy. Do not use a photocopy of the voucher. Because the scanners can read only one page size to process vouchers, it is important to **cut on the dotted line only**. When printing the voucher from the Department website or a software product, prevent resizing by setting the printer's page scaling function to **None**. If your payment voucher has a scanline (a very long row of numbers) within the bottom 1 and 1/2-inch of the voucher, do not write in the area around the scanline.

IMPORTANT: Make sure to submit your payment with the payment voucher.