State of New Mexico Taxation and Revenue Department

2023 S-CORP-EXT Sub-Chapter S Corporate Income and Franchise
Tax Extension Payment Voucher

Purpose of this form. Use this 2023 S-Corp-EXT payment voucher to make an extension payment towards a 2023 corporate income and franchise tax liability. An extension payment requires a federal automatic extension or a New Mexico extension; a payment towards a potential tax liability with S-CORP-EXT avoids accrual of interest. By obtaining an extension of time to file your return, penalty for failure to file and pay is waived through the extension period, provided 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**. Under **FILE YOUR TAXES**, select **Penalty and Interest Rates**.

If you expect to owe more tax when you file your 2023 return and you obtained an extension of time to file, make a payment using the 2023 S-Corp-EXT payment voucher to avoid the accrual of interest on the principal tax due. Submit the payment voucher at the bottom 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 7004, *Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns* for tax year 2023, you have the federal automatic extension period allowed by the IRS to file your New Mexico return. You do not need to file Form RPD-41096, *Application for Extension of Time to File*. Detach the voucher at the bottom and submit it to the Department with your extension payment.
- **New Mexico extension request filed.** If you expect to file your federal return by the original due date or by the federal 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) at https://tap.state.nm.us. Under **PAYMENTS**, click **Make a Payment**, and then click **Business**. From the drop-down box in **Account Type**, select **Corporate Income Tax**. The electronic check authorizes the Department to debit your checking account in the amount and on the date you specify. You may also use a credit card for your online payment. A convenience fee 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 us to use information from your check to make a one-time electronic fund transfer from your account. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day you make your payment.

MAIL TO: New Mexico Taxation and Revenue Department, PO Box 25127, Santa Fe, NM 87504-5127

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)

Vendor Code	Product Code	Version Code
9999	99	9

Tax Year Ended MM/DD/CCYY

2023 S-Corp-EXT New Mexico Sub-Chapter S Corporate Income and Franchise Tax Extension Payment Voucher

Entity Name and Address

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XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXX

FEIN 99-9999999

Using your own envelope, mail payment and voucher to:
New Mexico Taxation and Revenue Department
P.O. Box 25127, Santa Fe, NM 87504-5127

AMOUNT ENCLOSED 99,999,999,999

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State of New Mexico Taxation and Revenue Department

2023 S-CORP-EXT, *Extension Payment Voucher,* Checklist

❑ Did you write your federal employer identification number (FEIN), S-Corp-EXT, and the correct tax year ending date on your check?

❑ Did you select the S-Corp-EXT for the correct tax year for which you are making the payment?

❑ Did you mail your S-Corp-EXT and check to the address on the payment voucher?

❑ Did you sign and **include your check**?

❑ Did you attach Form 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, click **FORMS & PUBLICA-TIONS**, then select Extension from the Income Taxes folder. If you obtained a federal automatic extension, you do not need to file RPD-41096 unless the requested extension period extends beyond the time allowed by the federal automatic extension.

❑ Are you using the correct form?

- **Form 2023 S-Corp-EXT**, *New Mexico Sub-Chapter S Corporate Income and Franchise Extension Payment Voucher,* is for taxpayers who obtained a federal automatic extension or a New Mexico extension, who expect to owe tax on the 2023 S-Corp return, and who want to make a payment towards the liability to avoid accrual of interest.

- **Form S-Corp-PV,** *New Mexico Sub-Chapter S Corporate Income and Franchise Tax Payment Voucher,* is for taxpayers when making a payment towards a 2023 S-Corp return that has already been filed or is filed when making the payment.

- **Form S-Corp-ES**, *New Mexico Sub-Chapter S Corporate Income and Franchise Estimated Tax Payment Voucher*, is for taxpayers when making 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: Please make sure you submit the payment with the payment voucher.