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4 State of New Mexico Taxation and Revenue Department
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6 **2024 FID-EXT Fiduciary Income Tax Extension Payment Voucher**
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8 **Purpose of this form.** Use this 2024 FID-EXT payment voucher to make an extension payment towards a 2024 fiduciary income tax
9 liability. An extension payment requires a federal automatic extension or a New Mexico extension; a payment towards a potential tax
10 liability with FID-EXT avoids accrual of interest, if paid timely. By obtaining an extension of time to file your return, penalty for failure
11 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 ex-
12 tended due date. Interest accrues even if you obtain an extension of time to file and pay the return. Interest is assessed daily at the
13 quarterly rate established by the U.S. Internal Revenue Code on the amount of tax due. The Department posts annual and daily interest
14 rates for each quarter at www.tax.newmexico.gov. In the black navigation bar at the top, click **INDIVIDUALS**. Under **FILE YOUR TAXES**,
15 select **Penalty and Interest Rates**.

16 If you expect to owe more tax when you file your 2024 return and you obtained an extension of time to file, make a payment using the
17 2024 FID-EXT payment voucher to avoid the accrual of interest on the principal tax due. Submit the payment voucher at the bottom with
18 your check or money order.

19 **About the Application for Extension of Time to File.**
20

- 21 • **Federal automatic extension filed.** New Mexico recognizes and accepts an Internal Revenue Service (IRS) automatic extension
22 of time to file. If you obtain the federal automatic extension by filing Form 7004, *Application for Automatic Extension of Time to File
23 Certain Business Income Tax, Information, and Other Returns* for tax year 2024, you have the federal automatic extension period
24 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*.
25 Detach the voucher at the bottom and submit it to the Department with your extension payment.
26
- 27 • **New Mexico extension request filed.** If you expect to file your federal return by the original due date or by the federal automatic
28 extension of time to file allowed by the IRS, but you need additional time to file your New Mexico return, you must obtain approval
29 through the state. To request approval, you must submit Form RPD-41096, *Application for Extension of Time to File*, on or before the
30 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
31 payment. Detach the voucher at the bottom and submit it to the Department with your extension payment.

32 You may submit your payment with the payment voucher below or pay online at no charge by electronic check. You can pay online through
33 Taxpayer Access Point (TAP) at <https://tap.state.nm.us>. Under **Payments**, click **Make a Payment**, then **click Business**. From the **Ac-
34 count Type** drop-down, select **Fiduciary Income Tax**. The electronic check authorizes the Department to debit your checking account
35 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
36 using a credit card. The State of New Mexico uses this fee, calculated on the transaction amount, to pay charges from the credit card
37 companies. To file a New Mexico application for extension of time to file and pay, you must submit Form RPD-41096.
38

39 **NOTE:** When you provide a check as payment, you authorize us to use information from your check to make a one-time electronic fund
40 transfer from your account. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from
41 your account the same day you make your payment.

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

45 Please cut on the dotted line to detach the voucher and then submit it with your payment to the Department.
46 (CUT ON DOTTED LINE)

47 Vendor Code 9999
Product Code 99
Version Code 9

48 Tax Year Ended

49 MM/DD/CCYY

50
51 **2024 FID-EXT New Mexico Fiduciary Income Tax
52 Extension Payment Voucher**

53 FEIN

54 99-9999999
55

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

59 **AMOUNT ENCLOSSED** 99,999,999,999

