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	4	State of New Mexico Taxation and Revenue Department	H
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	5	2022 PTW-EXT Pass-Through Entity Withholding Detail (PTW-D) Report	
	6	Extension Payment Voucher	
	7	<u>                                     </u>	
	8	Purpose of this form. Use this 2022 PTW-EXT payment voucher to make an extension payment towards a 2022 annual withholding 8	
	9	of net income from a pass-through entity tax liability. An extention payment requires a federal automatic extension or a New Mexico	
	10	extension; a full payment towards a potential tax liability with PTW-EXT avoids accrual of interest. By obtaining an extension of time to file	
	11	your report, penalty for failure to file and pay is waived through the extension period, provided you file the report and pay the tax shown by the report by the extended due date. Interest accrues even if you obtain an extension of time to file. Interest is assessed daily at the	Г
	12	quarterly rate established for individuals by the U.S. Internal Revenue Code on the amount of tax due. The Department posts annual 12	r
		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.	
		<del>                                      </del>	H
		if you expect to owe tax when you lie you live zozz report and you entailed an extension of unite to life, make a payment using the zozz	L
		PTW-EXT payment voucher to avoid the accrual of interest on the principal tax due. Submit the payment voucher at the bottom of this 16	L
	17	page with your check or money order.	L
	18	About the Application for Extension of Time to File.	L
	19	<u>                                     </u>	L
	20	Federal automatic extension filed. New Mexico recognizes and accepts an Internal Revenue Service (IRS) automatic	
	21	extension of time to file. If you obtain the federal automatic extension for tax year 2022, you have the federal automatic extension 21	
	22	period allowed by the IRS to file your New Mexico report. You do not need to file Form RPD-41096, Application for Extension of	
	23	Time to File. Detach the voucher at the bottom and submit it to the Department with your extension payment.	
	24	New Mexico extension request filed. If you expect to file your federal return by the original due date or by the federal automatic 24	
	25	extension of time to file allowed by the IRS, but you need additional time to file your New Mexico report, you must obtain approval 25	H
	26	through the state. To request approval, you must submit Form RPD-41096, Application for Extension of Time to File, on or before	H
	27	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.	H
	28	You may submit your payment with the payment voucher below or pay online at no charge by electronic check. You can pay online	L
	29	through Taxpayer Access Point (TAP) at https://tap.state.org.us Under GENERAL TASKS click Make a Payment, and then click	L
	30	Business. From the drop-down box in Account Type, select PTW Remitter. The electronic check authorizes the Department	L
	31	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.	L
	32	A convenience fee is applied for using a credit card. The State of New Mexico uses this fee, calculated on the transaction amount,	
	33	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   33	L
	34	Form RPD-41096.	⊢
	35	F01111RFD+41090.	
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