Purpose of this form. Use Form 2011 PIT-EXT to make an extension payment towards a 2011 personal income tax liability. An extension payment is made when either a federal automatic extension has been obtained or a New Mexico extension has been obtained, and a payment towards the tax liability is made to avoid the 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 the taxpayer obtains 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. Annual and daily interest rates for each quarter are posted on the Department web site at www.tax.newmexico.gov.

If you expect to owe tax when you file your 2011 return, make a payment using the 2011 PIT-EXT payment voucher and avoid the accrual of interest on the principal tax due. Submit the bottom portion of this page with the 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 automatic extension of time to file. If you have obtained 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 2011, you have the federal automatic extension period allowed by the IRS (through October 15, 2012 for most calendar year filers) to file your New Mexico return. You do not need to file New Mexico Form RPD-41096, *Extension of Time to File.* Detach the bottom portion of this document 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 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, *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 Form RPD-41096 at the same time you submit your extension payment. Detach the bottom portion of this document and submit it to the Department with your extension payment.

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

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.

MAKE YOUR EXTENSION PAYMENT ONLINE AT THE DEPARTMENT'S WEB SITE. Go to <u>www.tax.newmexico.gov</u> and select "Online Services". At no additional charge you may pay using an electronic check that authorizes the Department to debit your checking account in the amount and on the date you specify. You may also pay using Visa, MasterCard, American Express or Discover credit cards, however, a 2.49% convenience fee will be applied to these charges. The fee is calculated on the amount of the transaction and will be used to pay charges by the credit card companies to the State of New Mexico when you use your credit card as a form of payment. To file a New Mexico application for extension of time to file and pay, you must submit Form RPD-41096.

Please detach the bottom portion before you submit the voucher and payment to the Department.

2011 PIT-EXT New Mexico Personal Income Tax Extension Payment Voucher

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

AMOUNT ENCLOSED



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

2011 PIT-EXT, Extension Payment Voucher, Checklist

- □ Are name(s) and address complete, correct and legible?
- □ Are social security number(s) legible?
- □ Are social security number(s), "PIT-EXT", and the correct tax year written 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?
- Have you attached Form RPD-41096, Application for Extension of Time to File, or otherwise submitted a timely request for a New Mexico extension? This form can be downloaded from TRD's web site at <u>www.tax.newmexico.gov</u>, <u>select "Forms and Publications"</u>. If you obtained a federal automatic extension, you do not need to file Form RPD-41096 unless the requested extension period extends beyond the time allowed by the federal automatic extension.
- □ Are you using the correct form?
 - Form 2011 PIT-EXT, *Extension Payment Voucher,* is used by taxpayers who have obtained a federal automatic extension or a New Mexico extension, who expect to owe tax on the 2011 PIT-1 return and wish to make a payment towards the liability to avoid the accrual of interest.
 - Form PIT-PV, Return Payment Voucher, is used by taxpayers when making a payment towards a 2011 PIT-1 return that has been filed or is filed at the time the payment is made.
 - Form PIT-ES, *Estimated Payment Voucher*, is used by taxpayers making an estimated payment towards the current year tax liability.

SUBMIT ONLY HIGH-QUALITY PRINTED, ORIGINAL FORMS TO THE DEPARTMENT. Payment vouchers are processed through high-speed scanners and a quality form ensures your payment is processed accurately. Please follow these instructions for preparing the payment voucher. Do not cut the bottom portion of the voucher except where indicated. Do not photocopy. When printing the voucher from the Internet or a software product, the printer setting, "Page scaling" should be set to 'none' to prevent resizing. If your payment voucher has a scanline, do not write in the area around the scanline. The scanline is located within the bottom 1-1/2 inch of the voucher.