

State of New Mexico Taxation and Revenue Department

2013 FID-EXT - Fiduciary Income Tax Extension Payment Voucher



Purpose of this form. Use the 2013 FID-EXT payment voucher to make an extension payment towards a 2013 fiduciary 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 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. Annual and daily interest rates for each quarter are posted on the Department website at www.tax.newmexico.gov.

If you expect to owe more tax when you file your 2013 return, make a payment using the 2013 FID-EXT payment voucher to 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 7004, *Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns* for tax year 2013, 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 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 federal 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, *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 bottom portion of this document and submit it to the Department with your extension payment.

Taxpayers may submit payment with the payment voucher below or pay online at no charge by electronic check. To pay online, go to the Taxation and Revenue Department website at www.tax.newmexico.gov and click **Online Services**. 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 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 ALONG DOTTED LINE)

2013 FID-EXT New Mexico Fiduciary Income Tax Extension Payment Voucher

NAME OF ESTATE OR TRUST	
NAME AND TITLE OF FIDUCIARY	FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)
ADDRESS OF FIDUCIARY (number & street) CITY, STATE AND ZIP CODE	

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

AMOUNT ENCLOSED

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

State of New Mexico Taxation and Revenue Department

2013 FID-EXT, *Extension Payment Voucher*, Checklist



- Is the federal employer identification number, FID-EXT, and the correct tax year written on your check?
- Did you select the FID-EXT for the correct tax year for which you are making the payment?
- Did you mail your FID-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? You can download this form from the Department's website at www.tax.newmexico.gov on the **Forms and Publications** page. 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 2013 FID-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 2013 FID-1 return and wish to make a payment towards the liability to avoid the accrual of interest.
 - **Form FID-PV, *Tax Payment Voucher***, is used by taxpayers when making a payment towards a 2013 FID-1 return that has been filed or is filed at the time the payment is made.
 - **Form FID-ES, *Estimated Payment Voucher***, is used by taxpayers making an estimated payment towards the current year tax liability.

SUBMIT ONLY A HIGH-QUALITY PRINTED, ORIGINAL FORM AND FOLLOW THESE INSTRUCTIONS. Because the Department uses high-speed scanners when processing payment vouchers, a quality form helps ensure accuracy. Do not use a photocopy of the voucher. The scanners can read only one page size to process vouchers; therefore, it is important that you **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. **Please ensure you submit the payment with the payment voucher.**