

## State of New Mexico Taxation and Revenue Department

If you expect to owe more tax when you file your 2017 return and you obtained an extension of time to file, make a payment using the 2017 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.

- **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 2017, 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.

**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 When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day you make your payment.

Please **cut on the dotted line** to detach the voucher and then submit it **with your payment** to the Department.

# 2017 S-Corp-EXT New Mexico Sub-Chapter S Corporate Income and Franchise Tax Extension Payment Voucher

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**2017 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](http://www.tax.newmexico.gov). At the top right under **ABOUT US**, click the magnifying glass, type **RPD-41096**, and click **Search**. 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 2017 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 2017 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 2017 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.