

New Mexico Taxation and Revenue Department  
**E-File and E-Pay Waiver Request**

**Who May Use This Form:** A taxpayer may request a waiver for a **single** tax return from the requirement to electronically file (e-file) or electronically pay (e-pay), or both using this Form RPD-41351, *E-File and E-Pay Waiver Request*. Waivers will be granted if the taxpayer is temporarily disabled; if the conduct of the taxpayer's business has been substantially impaired; or if the taxpayer's accountant or other agent or employee who routinely electronically files for the taxpayer has suddenly died or has become disabled per Regulation 3.1.4.18(E) NMAC. See the instructions on the next page for more detail. Submit completed form to: Taxation and Revenue Department Attn: Revenue Processing Division, P.O. Box 630, Santa Fe, New Mexico 87504-0630

**Section 1: Identifying Information**

1. Taxpayer Name (Individual, firm or organization)

2. Mailing Address - City, State, and Zip Code

3. Phone Number

4. Email Address

5. Taxpayer Identification Number Type (**Check Only One**):

<input type="checkbox"/> Social Security Number (SSN)	<input type="checkbox"/> Federal Employer Identification Number (FEIN)	<input type="checkbox"/> Individual Taxpayer Identification Number (ITIN)
<input type="checkbox"/> New Mexico Business Tax Identification Number (NMBTIN)	<input type="checkbox"/> Cannabis Excise Tax Number	<input type="checkbox"/> Weight Distance Tax Identification Number

6. Taxpayer Identification Number

**Section 2: Tax Program, Tax Period, and Other Details**

**Complete all statements about the tax return for which you wish to request a waiver to file or pay electronically.**

You must submit a separate Form RPD-41351 for each program for which you wish to request a waiver of the e-file or e-pay, or both requirement. Do not combine multiple tax programs or multiple report periods on one form. The Department will notify the taxpayer if the request has been approved or denied.

7. The waiver requested is for the e-filing of the following New Mexico tax program (**Check One**):

<input type="checkbox"/> Cannabis Excise Tax	<input type="checkbox"/> Health Care Delivery & Access Assessment	<input type="checkbox"/> Liquor Excise Tax
<input type="checkbox"/> Cigarette Tax	<input type="checkbox"/> Health Care Quality Surcharge	<input type="checkbox"/> Tobacco Products Tax
<input type="checkbox"/> Compensating Tax	<input type="checkbox"/> Insurance Premium Tax	<input type="checkbox"/> Weight Distance Tax
<input type="checkbox"/> Corporate Income Tax	<input type="checkbox"/> Interstate Telecommunication	<input type="checkbox"/> Withholding Tax
<input type="checkbox"/> Gross Receipts Tax	<input type="checkbox"/> Leased Vehicle Gross Receipts and Surcharge	

8. The waiver requested is for the e-payment of the following New Mexico tax program (**Check One**):

<input type="checkbox"/> Cannabis Excise Tax	<input type="checkbox"/> Health Care Delivery & Access Assessment
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9. For the report period ending

10. Provide a clear statement of the reason the waiver is needed. If additional space is needed, attach a separate page.

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**Section 3: Signature**

I declare I have examined this form, and any attachments and to the best of my knowledge and belief they are true, correct and complete.

11. Printed Name

12. Title

13. Signature

14. Date

**Section 4: Department Use Only**

The above request for an waiver has been reviewed and the request has been  Approved  Denied for calendar year: \_\_\_\_\_.

Explanation for Denial, if applicable: \_\_\_\_\_.

Authorized by (Print Name): \_\_\_\_\_ Signature: \_\_\_\_\_

Date of Determination: \_\_\_\_\_ Waiver number: \_\_\_\_\_

## E-File and E-Pay Waiver Request Instructions

Certain tax programs and returns are required to be electronically filed (e-file) or electronically paid (e-pay), or both. This form allows for a taxpayer to request an e-file or e-pay waiver for a single return if there are certain hardships. See publication FYI-108, *Electronic Filing Mandate*, for more information on who must e-file or e-pay, or both, and when you must e-file, and how to e-file.

All returns can be e-filed for free through the Taxation and Revenue Department (Department) Taxpayer Access Point (TAP) here: <https://tap.state.nm.us/Tap>. When you are required to e-file or e-pay, or both you will be required to continue to do so unless you receive an exception or waiver from the Department. See "Requesting an Exception" if your request is for more than one tax return.

### When To File

You must submit Form RPD-41351 **on or before** the date that the taxpayer's electronic return is originally due. If submitting with a paper return close to the due date of the return, please include the completed waiver with your return.

### FORM INSTRUCTIONS

#### Section 1

1. Enter taxpayer's name. If taxpayer is an individual, enter first name, middle initial, and last name.
2. Enter taxpayer's mailing address including city, state and zip code.
3. Enter taxpayer's telephone number.
4. Enter taxpayer's email address.
5. Check the taxpayer identification number type that will be provided to identify taxpayer.
6. Enter the taxpayer's taxpayer identification number that corresponds to the selection on previous item.

#### Section 2

Complete all statements about the tax program for which you wish to request a waiver to file or pay electronically.

You must submit a separate Form RPD-41351 for each tax program for which you wish to request a waiver of the e-file or e-pay, or both requirement. Do not combine multiple tax programs or multiple report periods on one form. The Department will notify the taxpayer if the request has been approved or denied.

7. Check the box next to the tax program an e-file waiver is being requested for. Check only one.
8. Check the box next to the tax program an e-pay waiver is being requested for. Check only one.
9. Enter the report period ending date. Use the date format mm/dd/ccyy. One report period per form
10. Provide a clear statement of the reason the waiver is needed. If additional space is needed, attach a separate page.

The Department will grant a waiver for the following rea-

sons:

- A. If the taxpayer is temporarily disabled because of injury or prolonged illness and the taxpayer can show that the taxpayer is unable to procure the services of a person to complete the taxpayer's return and file or pay it electronically;
- B. if the conduct of the taxpayer's business has been substantially impaired due to the disability of a principal officer of the taxpayer, physical damage to the taxpayer's business or other similar impairments to the conduct of the taxpayer's business causing the taxpayer an inability to electronically file or pay, or
- C. if the taxpayer's accountant or other agent or employee who routinely electronically files or pays for taxpayer has suddenly died or has become disabled and unable to perform services for the taxpayer and the taxpayer can show that the taxpayer is unable either to electronically file or pay for the return or to procure the services of a person to electronically file or pay the return before the due date.

#### Section 3

Before submission, this request must be signed by the taxpayer, a corporate officer, partner, or fiduciary who has been previously identified as such to the Department or an authorized individual representative with the authority to perform all authorized acts that the taxpayer can perform on behalf of the taxpayer. If the taxpayer, a corporate officer, partner, or fiduciary who has been previously identified as such to the Department or an authorized individual representative with the authority to perform all authorized acts that the taxpayer can perform on behalf of the taxpayer is unable to sign the request because of illness, absence, or other good cause, any person standing in close personal or business relationship to the taxpayer may sign the application. However, the signer must state the reasons for their signature and their relationship to the taxpayer. By signing this request you are certifying that this request is true, correct, and complete.

11. Enter the printed name of signer.
12. Enter the title of signer.
13. Enter signature.
14. Enter the date application is signed. Use the date format mm/dd/ccyy.

#### Section 4

This section is for Department use only do not complete any of these items.

#### Penalty for Failure to Comply

Taxpayers who fail to submit a tax return on the required form and in a timely manner will be assessed a penalty. Penalty is assessed at the rate of 2% of the tax due per month or part of a month, up to 20% of the tax due, or a minimum of \$5, whichever is greater, until the return is filed in an accept-

## **E-File and E-Pay Waiver Request Instructions**

able form. Penalty applies even if the payment is remitted properly and timely. The Department assesses penalty for failure to file, failure to remit payment, or failure to use the proper return format.

If you submit a tax return using an incorrect filing format, the Department will reject your tax return, thus subjecting the filer to the penalty imposed for failure to file. You must resubmit the return using the proper format **and** in a timely manner to avoid the penalty.

### **Interest**

Interest is computed in the same manner as before. Interest accrues on tax that is not paid on or before the due date of your return even if you receive an extension of time to file. Interest is calculated on a daily basis at the rate established for individual income tax purposes by the U.S. Internal Revenue Code (IRC). The IRC rate is subject to change quarterly, and is announced by the Internal Revenue Service in the last month of the previous quarter. For current quarterly and daily rates, visit our website at <https://www.tax.newmexico.gov/individuals/file-your-taxes-overview/penalty-interest-rates/>.

### **Payments**

Prior to requesting a waiver for electronic payment, please review the Department's publication FYI-401, *Special Payment Methods*, to review the electronic payment methods available to see if you may be able to comply using one of these methods.

### **Form Submission**

Submit the completed RPD-41351, *E-File and E-Pay Waiver Request* by mail.

Mail: Taxation and Revenue Department  
Attn: Revenue Processing Division  
P.O. Box 630  
Santa Fe, NM 87504-0630

### **Requesting an Exception**

To request an exception, see Form RPD-41350, *E-File and E-Pay Exception Request*. An exception of the e-file or e-pay requirement may be granted for one or more calendar years if a hardship exists and there is not reasonable access to the internet in the taxpayer's community. The taxpayer must also show a good faith effort to comply with the electronic filing or payment requirements before an exception is granted. An exception must be resubmitted annually and applies to the specified calendar year.