TAXATION & REVENUE
NEW MEXICO

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Modified enforcement extended through July

The Taxation and Revenue Department is extending some modifications to its collection and enforcement efforts through July 31.

The modifications were originally announced March 30 to help taxpayers facing financial difficulty because of the public health emergency.

The most severe collection activities, including new liens, seizures and injunctions, are now on hold through July 31.

Other modified enforcement activities that will continue include:

- Taxpayers on payment plans will be offered an additional deadline extension of 30 days, for a total of 90 days, and taxpayers will be encouraged to make good faith payments to prevent defaults.
- Taxpayers undergoing field or desk audits will be offered the opportunity to request an extension or a waiver giving them more time to produce records.
- A program that automatically garnishes state tax refunds for payment of federal tax debts remains suspended.
- Potentially noncompliant taxpayers will be offered managed audits, a voluntary program that can result in a waiver of penalty and interest for 180 days.

Most regular enforcement and collection efforts will resume Aug. 1.

Meanwhile, staff continues to prioritize review and approval of refund requests, business credits and abatements of taxes due, resolving tax protests and clearing identity verification questions on income tax refunds to ensure they are legitimate.

“Combined with the penalty and interest relief enacted during the special legislative session, the State is offering taxpayers experiencing financial strain many options to ease the burden,” said Taxation and Revenue Secretary Stephanie Schardin Clarke.

District Offices are accepting appointments and can be contacted at the numbers listed below.

Santa Fe District: 505-827-0920
Albuquerque District: 505-841-6262
Roswell District: 575-627-2900
Las Cruces District: 575-528-6140
Farmington District: 505-599-9701