TAXATION & REVENUE
NEW MEXICO

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Modified enforcement extended through August

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

Also, taxpayers may be eligible for penalty and interest relief on late payments as long as they have met filing deadlines.

“We will continue to work with taxpayers who are under financial strain due to the ongoing health emergency. When we do resume our compliance activities, it will be with as much compassion and understanding as possible,” said Taxation and Revenue Deputy Secretary Emily Oster.

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 Sept. 1.

Staffing and hours in district offices remain limited, and offices are open on an appointment-only basis. Appointments at all district offices should now be made by calling 866-285-2996.

Taxpayers who have an outstanding debt with the Department are reminded that they can create and enter into a payment plan on their own.

The Department's self-service option at tax.newmexico.gov allows taxpayers to create a custom payment plan for tax, penalty and interest. The program is available for all tax programs administered by the Department.

More information is available at tax.newmexico.gov through the Taxpayer Access Point https://tap.state.nm.us/TAP/. Taxpayers will see the payment plan option once they have logged into their accounts.