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## YOUR RIGHTS UNDER THE TAX LAW

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The Tax Administration Act governs how the Department administers the Income Tax Act and gives you specific rights and responsibilities.

To help avoid tax problems keep accurate tax records and stay current with changes in the tax law. These instructions and other Department publications contain information that can help you do both.

While most tax problems can be resolved informally, it is important to understand that you must exercise certain rights provided to you under law within specific time frames. If an adjustment is made to your return, you will receive a notice explaining the adjustment with a description of procedures to use if you disagree.

At any time after filing your return, the return may be subject to further review, verification or correction. If your tax return is adjusted or there is an assessment of additional tax, you will receive a copy of publication *FYI-402, Taxpayer Remedies*. The publication outlines your rights and obligations and describes in detail how to dispute a Department action through either the Claim for Refund procedure or the Protest procedure. Read these procedures carefully to ensure you take the necessary steps to protect your rights.

Publication FYI-402 is available by contacting Taxpayer Information by e-mail at [poffice@state.nm.us](mailto:poffice@state.nm.us) or call (505) 827-0951. It is also available on the Department's Internet home page at:

[www.state.nm.us/tax](http://www.state.nm.us/tax)  
Click on "publications".

**Note: The taxpayer may protest the Department's inaction on a claim for refund.** In the event the Department takes no action on a claim for refund within 120 days, you may protest, bring suit, or re-file your claim within three years from the end of the calendar year in which the tax was due or in which you paid a department assessment. If you do not hear from the Department within 120 days, you have 90 days in which to file a protest. You must act if you have not heard from TRD within 120 days. Sec. 7-1-26 NMSA 1978 stops the Department from approving or denying your claim when 210 days have passed without action by you or the Department.

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## WHEN AND WHERE TO FILE AND PAY

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File your return as soon as you have all the necessary information, but not later than the filing deadline of **APRIL 15, 2005. If you file or pay late, you may have to pay penalties and interest.** See *Penalties and Interest* on page 9. The due date for fiscal-year taxpayers is the 15th day of the fourth month following the close of their fiscal year.

If you file *and* pay your tax electronically either through our web site, a personal computer, or a tax professional, your filing deadline is **MAY 2, 2005**. To avoid penalty or interest you must file your return *and* pay your tax electronically. Your electronically filed return and payment of tax due must be transmitted on or before May 2, 2005. See *Electronic Filing* on page 3 and *Making Payment Through the Internet* on this page for a description of electronic filing and payment methods. *Please note that the April 15 deadline holds for paper returns.*

**For a faster refund** file your return electronically and/or file before March 31, 2005.

**Mail refund returns and returns without a payment attached to:**

**Taxation and Revenue Department  
P.O. Box 25122  
Santa Fe, NM 87504-5122**

**Mail returns with a payment attached to:**

**Taxation and Revenue Department  
P.O. Box 8390  
Santa Fe, NM 87504-8390**

A mailed New Mexico income tax return and tax payment are timely if the United States Postal Service postmark on the envelope bears a date on or before the due date. If the due date falls on a Saturday, Sunday, state or national legal holiday, the tax return is timely when the postmark bears the date of the next business day. Delivery through a private delivery service is timely if the date recorded or marked by the private delivery service is on or before the due date.

**Making Payment by Check**

Whether you submit your payment with or without your tax return, complete PIT-PV, *Income Tax Payment Voucher*. Write your social security number and "2004 PIT-1" on your check or money

order. Make the check or money order payable to New Mexico Taxation and Revenue Department.

If you make an estimated payment, complete PIT-ES, *Estimated Income Tax Payment Voucher*. Write your social security number and "2005 PIT-ES" on the check or money order.

**Separating Payments of Tax Due and Estimated Payments.** Please do NOT combine payments for tax due on your 2004 return and payments of your estimated income tax liability on the same check or money order. If you combine payments, it is likely they will not be credited to your account in the way you would wish.

**Mailing Address for Payments.** Mail payment and PIT-ES, *Estimated Income Tax Payment Voucher*, or payment and PIT-PV, *Income Tax Payment Voucher*, to a separate post office box.

**Mail PIT-ES and PIT-PV payments to:**

**Taxation and Revenue Department  
P.O. Box 8390  
Santa Fe, NM 87504-8390**