

State of New Mexico - Taxation and Revenue Department  
**NEW SUSTAINABLE BUILDING TAX CREDIT APPROVAL**

**Purpose of This Form.** This form is required to be completed and submitted to the Taxation and Revenue Department to obtain approval for the new sustainable building tax credit. After approval, this form is returned to the owner or the holder who may begin claiming the credit.

Complete Section I and, if applicable, Section II. Mark the box to certify the statement, sign, date, and attach a copy of the certificate of eligibility for the New Sustainable Building Tax Credit issued by the New Mexico Energy, Minerals and Natural Resources Department (EMNRD). Mail to New Mexico Taxation and Revenue Department, Edit Error, P.O. Box 5418, Santa Fe, NM 87502-5418. For assistance completing this form, call (505) 827-0792.

SECTION I

Name of owner of the qualifying sustainable building		Social security number or federal employer identification number
Mailing address		City, state and ZIP code
Name of contact	Phone number	Email address

**Certified statement of the building owner:**  
 **Mark the box to certify this statement and receive this credit.** I certify that I have not and will not claim the solar market development tax credit, pursuant to Section 7-2-18.14 NMSA 1978, for any solar thermal system or photovoltaic system installed in the sustainable building that was used as a component of qualification for the rating system certification level used in determining eligibility for the new sustainable building tax credit for which I have been approved.

Under penalty of perjury, I certify that I have examined this form and attachments, and to the best of my knowledge and belief it is true, correct, and complete. I have also marked the box above to certify the statement and receive the credit.  
 Signature of building owner \_\_\_\_\_ Date \_\_\_\_\_

**Holder, if other than eligible building owner.** If the qualifying sustainable building is owned by a partnership or other business association the owner may pass the credit to its member(s), partners(s), shareholder(s), or beneficiary(ies) by completing Section II, and submitting a Form RPD-41382, *New Sustainable Building Tax Credit Approval*, for each member, partner, shareholder, or beneficiary. Members, partners, shareholders, and beneficiaries may claim a credit only in proportion to their interest in the partnership or other business association, and will be issued an approval for their portion of the credit.

SECTION II

Name of holder if other than building owner		Social security number or federal employer identification number
Mailing address		City, state, and ZIP code
Name of contact	Phone number	Percentage of ownership interest in the partnership or other business association

**Certified statement of the holder, if other than building owner:**  
 **Mark the box to certify this statement and receive this credit.** I certify that I have not and will not claim the solar market development tax credit pursuant to Section 7-2-18.14 NMSA 1978, for any solar thermal system or photovoltaic system installed in the sustainable building that was used as a component of qualification for the rating system certification level used in determining eligibility for the new sustainable building tax credit for which I have been approved.

Under penalty of perjury, I certify that I have examined this form and attachments, and to the best of my knowledge and belief it is true, correct and complete. I have also marked the box above to certify the statement and receive the credit.  
 Signature of holder, if other than building owner \_\_\_\_\_ Date \_\_\_\_\_

SECTION III

**TO BE COMPLETED BY THE TAXATION AND REVENUE DEPARTMENT**

Credit number:	First eligible tax year:	Approved amount of new sustainable building tax credit:
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New sustainable building tax credit is approved as submitted.  
 New sustainable building tax credit is not approved. See the attached explanation.  
 New sustainable building tax credit is approved, but the amount of the credit has been adjusted. See the attached explanation.

Signature of Secretary or authorized delegate: \_\_\_\_\_ Date: \_\_\_\_\_

Name (please print): \_\_\_\_\_ Title: \_\_\_\_\_