



State of New Mexico
Energy, Minerals and Natural Resources Department (EMNRD)
Energy Conservation and Management (ECAM)

**Energy Conservation Products (ECP)
Renovation of Existing Residential Building**

EV Ready

Table of Contents

Introduction	2
General Requirements	3
Service Panel Upgrade	3
Quick Overview	4
Required Supporting Documents	4
Which portal do I use to apply for tax credit	5
o New Building	
o Renovation of Large Commercial Building	
o Renovation of Residential Building	
Performance Sample Labels	6
Performance Glossary	7
Rebates Versus Tax Credit	7
Entering Application	7
o Pre-submission Checklist	7
o Weblinks	8
o Entering Application Portal	8
o Entering Product Information	10
o Required Supporting Documentation	11
o Sign and Submit	11
Refresh Errors	12
Incentives	13
Claim Tax Credit	14
Question's & Answer's	14
Contact Information	15

Introduction

New Mexicans are now eligible for a tax credit for electrification measures they install in their existing homes. The 2021 Sustainable Building Tax Credit helps New Mexico homeowners and businesses save on taxes when they install energy-efficient upgrades. It's all about encouraging cleaner energy use and reducing consumption in buildings. The 2021 Sustainable Building Tax Credit (SBTC2021) incentivizes energy efficiency improvements to existing residential homes and commercial buildings.

Here's a concise summary of how the 2021 Sustainable Building Tax Credit (SBTC2021) works in New Mexico for Energy Conserving Products (ECPs):

✓ Who's Eligible

- New Mexico property owners (residential or commercial).
- Products must be installed between January 1, 2021, and December 31, 2027, and the tax credit must still be in effect.

🏠 Qualifying Energy Upgrades

To qualify for the credit, installations must meet Energy Star standards and climate zone-specific equivalents:

- Air source or ground source heat pumps
- Heat pump water heaters
- Energy Star windows
- Energy Star doors
- Building insulation upgrades
- EV-ready building service panel modifications

📄 How to Apply

- Use EMNRD's online application portal via the Energy Conservation and Management Division (ECAM).
- Upload supporting documents.
- Await verification and approval (allow 3–4 weeks for processing).
- If approved, you'll receive an email with your Certificate of Eligibility.
- Use the certificate when filing with the Taxation and Revenue Department to claim your credit.

⚠ Things to Note

- There are annual funding caps.
- If the cap is reached, your application rolls over to the next available year.
- Incomplete or non-compliant applications are rejected but can be resubmitted with corrections.



Home Renovation:

General Requirements

A person who is the owner of temperature-controlled space and was built at least 10 years prior to the renovation and is broadband and electric vehicle ready effective January 1, 2021, may receive a certificate of eligibility for a *2021 Sustainable Building Tax Credit*.

Here's a high-level summary of eligibility for the 2021 Sustainable Building Tax Credit (SBTC2021):

 For Large Commercial Buildings

- Must be **over** 20,000 sq. ft. of temperature-controlled space.
- Built at least 10 years before renovation.
- Must be broadband and EV-ready as of January 1, 2021.
- Requires a certificate of occupancy or approval verifying the age and renovation.

 For Small Commercial/Residential Buildings

- Must be **under** 20,000 sq. ft. of temperature-controlled space.
- Must have broadband-capable internet connections.
- Must include energy conservation products installed on or after January 1, 2021.

 Product & Installation Requirements

- Energy Conserving Products (ECPs) must meet Energy Star or equivalent standards for the local climate zone in which the products are installed.
- All installations must comply with current New Mexico's building, electrical, and mechanical codes.
- Work must be permitted and inspected by an official code and shall be inspected by the code official having jurisdiction.
- Insulation must meet NM's current energy code.

 Application Process

- Rejected applications can be **resubmitted** as new applications with requested corrections and a completed signature page.

 Low-Income Provision

- Those earning $\leq 200\%$ of the federal poverty level may qualify under additional provisions.
- Annual guidelines available here: <https://aspe.hhs.gov/topics/poverty-economic-mobility/poverty-guidelines>

Sustainable affordable buildings mean housing that serves the needs of low-income persons with an annual household adjusted gross income equal to or less than two hundred percent of the federal poverty level guidelines published by the United States department of health and human services.

Service Panel Upgrade

An improvement to a panelboard, sub-panelboard, or branch circuits which:

- It is installed in a manner consistent with the National Electric Code.
- Has a load capacity of not less than one 40 ampere, 208 volt or 240 volt dedicated branch circuit for charging electric vehicles.
- It is installed in conjunction with and enables the installation and use of a qualified energy efficiency improvement to accommodate electric vehicle charging unit.

Quick Overview

Here's a step-by-step outline of the application process for the **2021 Sustainable Building Tax Credit (SBTC)** in New Mexico, specifically for projects like EV readiness:



Application Process Overview

1. Assess Eligibility

Confirm that your building meets the requirements—such as EV-ready infrastructure, energy-efficient upgrades, or other qualifying improvements.

2. Gather Required Documents

This includes:

- Proof of property ownership (e.g., deed or tax bill)
- Itemized invoices for products and installation
- Inspection reports (if applicable)
- EV charging unit spec sheet
- One-line electrical diagram showing amperage and voltage
- Any additional documentation requested by the EMNRD

3. Submit Application via Online Portal

Use the Energy Conserving Products (ECP) portal provided by the Energy, Minerals and Natural Resources Department (EMNRD). Applications must be submitted electronically and supporting documents attached.

4. Receive Certificate of Eligibility

If approved, EMNRD will issue a certificate confirming your eligibility for the tax credit.

5. To Claim the Tax Credit

Submit the certificate with your New Mexico state income tax return through the Taxation and Revenue Department.

Required Supporting Documents

EV Ready

Prior to starting an application, please make sure to review your documentation for completeness before submitting it electronically. Energy-conserving products installed under the *2021 Sustainable Building Tax Credit* shall reduce the energy consumption of a residential or commercial building. Energy-conserving products shall be energy star rated or equivalent performance values for the climate zone installed and meet requirements in 3.3.35.14 or 3.4.22 NMAC to be eligible for the *2021 Sustainable Building Tax Credit*.

To qualify for an electric vehicle ready *2021 Sustainable Building Tax Credit*:

- A commercial building shall have at least ten percent of parking spaces and for **residential** buildings at least one parking space with one 40 ampere.
- A residential building shall have 208 volt, or 240 volt dedicated branch circuit for charging electric vehicles.

The termination point can be a receptacle or junction box and shall be near where electric vehicles can easily be charged. The extension cord shall be long enough to reach a vehicle and meet code and electric vehicle manufacturing requirements.

Application requirements for the 2021 Sustainable Building Tax Credit:

Required Attachments for Application

-  **Proof of property ownership:**
 - Deed
 - Property tax bill
 - Legal description of the building
-  **Itemized invoice** that includes:
 - Cost of the product and installation labor
 - Manufacturer and model number
 - Product performance ratings
-  **Proof of inspection** (if applicable)
-  **Performance specifications** for product:
 - a specification sheet for the electric vehicle charging unit showing the service panel upgrade with 40 amperes, and a 208-volt or 240-volt dedicated branch circuit
 - a diagram showing the ampere and voltage rating of the dedicated branch circuit for each charging unit.
-  **Any additional documents** the department requests to review the project

All installed products must:

- Be **Energy Star rated** for the location

Which Online Portal Handles My Tax Credit Application

New Building

A person who is the owner of a **new** building in New Mexico constructed to be a sustainable building or permanently installed manufactured housing and receives certification on or after January 1, 2022, may receive a certificate of eligibility for a Sustainable Building Tax Credit. Please use this web portal for new build homes. <https://devwwwapps.emnrd.nm.gov/ECMD/SBTCSubmissions/>

Renovation of a Large Commercial Building

A person who is the owner of a commercial building having **more than** 20,000 square feet of temperature-controlled space and was built at least 10 years prior to the renovation and is broadband and electric vehicle ready effective January 1, 2021, may receive a certificate of eligibility for a *2021 Sustainable Building Tax Credit*.

Additional required document: a copy of certificate of occupancy from the building official for the renovation of a commercial building showing it was built at least 10 years prior to the project.

To apply for the renovation of a large commercial building having **more than** 20,000 square feet use the following link. <https://devwwwapps.emnrd.nm.gov/ECMD/SBTCSubmissions/>

Renovation of Residential Building

A person who is the owner of a commercial / residential building having **less than** 20,000 square feet of temperature-controlled space, with internet connections capable of connecting to a broadband provider, who has installed energy conservation products in an existing commercial on or after January 1, 2021, may receive a certificate of eligibility for a *2021 Sustainable Building Tax Credit* for energy conserving product installation.

The website with information and instruction can be found on our home page <https://www.emnrd.nm.gov/>
To apply for the renovation of a commercial building **less than** 20,000 square feet use the following link. <https://devwwwapps.emnrd.nm.gov/ECMD/ECPSubmissions/>

Performance Sample Labels

Sample Specification Sheet for Charging Unit:

-chargepoint-

Specifications

Connector and Electrical

Input Cord	NEMA 6-50 or NEMA 14-50
AC Power Output Rating	Maximum 12 kW (240V AC * 50A). Output amperage adjustable via mobile app to 16A, 24A, 32A, 40A, 48A, 50A.
AC Power Input Rating	208/240V AC 60Hz single phase @ 16A, 24A, 32A, 40A, 48A, 50A
Required Service Panel Breaker	Dedicated Dual Pole rated for 125% of maximum load (ex: 50A breaker for 40A output)
Service Panel GFCI	External GFCI may conflict with internal GFCI (CCID). For hardwired installations, use a non-GFCI circuit breaker.
Power Wiring	3 Wire - L1, L2 plus Earth (no neutral)
Charging Cable Length	7000.4 mm (23')
Connector Type	SAE J1772**
Power Measurement Accuracy	+/- 2.0% from 2% to full scale
Power Report/Store Interval	15 minute aligned to hour

Safety and Connectivity Features

Ground Fault Detection	20 mA CCID with auto retry
Open Safety Ground Detection	Continuously monitors presence of safety (green wire) ground connection
Plug-Out Detection	Power terminated per SAE J1772 specifications
Local Area Network	2.4/5 GHz Wi-Fi (802.11 a/b/g/n)
Device storage	Local data storage with capacity of up to 90 days of charging session data (100 sessions) in case of interrupted network connection.
Software Updates	Firmware updated over-the-air (OTA)

Safety and Operational Ratings

Enclosure Ratings	Type 3R per UL 508
Safety and Compliance	UL and cUL listed product per UL2594, UL2231-1, UL2231-2, NEC Article 625 compliant For Canada: CSA C22.2, No. 280, 281.1, 281.2, CEC
EMC Compliance	FCC Part 15 Class B
Storage Temperature	-40°C to 50°C (-40°F to 140°F) ambient
Operating Temperature	-30°C to 50°C (-22°F to 122°F) ambient
Operating Humidity	Up to 95% at 50°C (122°F) non-condensing
Non-Operating Humidity	Up to 95% at 50°C (122°F) non-condensing
ENERGY STAR® Certification	Yes

Indicators

WiFi LED	Yes
Fault Indicator per UL	Yes
Status LED	Yes

GRIZZL-E™

Water- and Fire-resistant cast aluminum enclosure. Indoor/Outdoor Rated -30C - 50C (-22F to 122F).

Easy to install with included mounting bracket and security pin. Easy to use and move.

UL Tested and Certified. 3-year or 5-year replacement warranty.

Product Features:

Model Number: GRS-14-24-AB, GRS-6-24-AB
J1772 AC Level 2 (208-240 VAC), 40A Continuous Rated (10.0 kW)

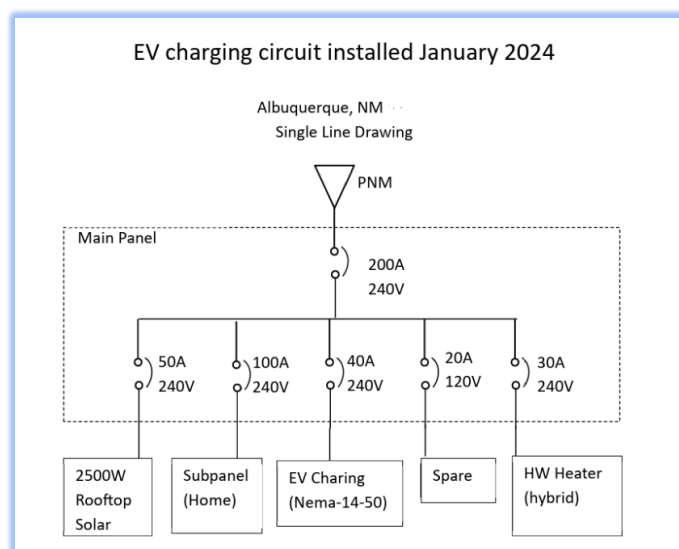
- Enclosure**
NEMA 4X Indoor/Outdoor Rated Aluminum Cast Enclosure
- Dimensions**
EVE: 10.25 x 6.25 x 3.75 inches (26.0 x 16.0 x 9.3 cm)
- Operational Ratings**
Temperature: -22°F - 122°F (-30°C - 50°C); Humidity: 95% RH non-condensing
- Adjustable Maximum Output Ratings**
40A: 10.0 kW Maximum Output - For use with 50A Circuit Rating;
32A: 7.68 kW Maximum Output - For use with 40A Circuit Rating;
24A: 5.76 kW Maximum Output - For use with 30A Circuit Rating;
16A: 3.84 kW Maximum Output - For use with 20A Circuit Rating.
- Charge Cable Length**
24 ft. (7.2m)
- Wi-Fi Connection**
Connects to 2.4GHz Wi-Fi network.
- Cable & Connector Management**
EasyPlug™ Holster and cable management system for J1772 or Tesla.
- Portable and Hardware ready**
NEMA 14-50 or NEMA 6-50 Electrical Plug. Hardwired by licensed electrician.
- Simple, Flexible Mounting Options**
Wall Mount with security features (including single stud mount), Pedestal, Bollard/Pole (Single & Dual Port) available from United Chargers.
- Electrical Circuit / Input Power Requirements**
Circuit Requirement: Dedicated Single Phase 208-240VAC, 50/60 Hz;
Branch Breaker: Double pole; Circuit Conductors: Line 1, Line 2, Ground.
- Display & Indicators**
LED Charge Status Indicators (Ready, Charging, Fault, Connected).
- Safety Features**
Over Current, Over Voltage, Under Voltage, Missing Diode, Ground Fault, and Over Temperature Protections. Self-Monitoring and Recovery, Power Outage Recovery, Built-in GFCI, Automatic fault recovery.
- Energy Star Certified**
- UL Certified for USA and Canada**

25 Pollard St. Richmond Hill, ON, Canada, L4B 1A8
+1-833-971-8118
info@unitedchargers.com
www.unitedchargers.com

UNIT chargers

CONNECT ENERGY STAR UL LISTED E30912 MADE IN CANADA

Single Line Diagram:



Inspection Permit Report:

2/4/24, 11:06 AM LMS Online (OCI) - Electrical Permit EP-2023- (Completed)

Home | Search | Pay | My Payments | Profile | Sign Out

Electrical Permit EP-2023- (Completed)

Status: Completed Application Date: Oct 31, 2023 Issue Date: Oct 31, 2023 Completed Date: Jan 30, 2024 Expiration Date: Jan 28, 2025

Description: Residential - panel upgrade from 100amp to 200amp overhead with additional circuits

DETAILS	RELATED INFORMATION
Type: Residential	Type: Residential
Primary Location: NM	Contractor: [Name]
Specific Location: [Address]	Electrical Contractor: [Name]
Work Description: panel upgrade from 100amp to 200amp overhead with additional circuits	HOLDS: [Name]
Total Project Value: [Amount]	Required Before: [Date]
Type of Work: Existing	Equipment: [List]
Locations: [List]	Quantity: [List]
Parcel ID: [ID]	Address: [Address]
City: [City]	Zip: [Zip]
County: [County]	Other Equipment: [List]

2021 Sustainable Building Tax Credit (SBTC)
7-2-18.32 PIT and 7-2A-28.1 CIT NMSA
3.3.35 PIT and 3.4.22 CIT NMAC

Performance Glossary

Amperage: is another way to measure the amount of electricity running through a circuit. Amperage is the "rate" that current is flowing through the circuit or the number of electrons moving through the wire. Amperage is listed in units called amps (or amperes).

Voltage: is the name given to an electric potential energy difference between two points, and it's defined as the electric potential energy per unit charge. Voltage is a measurement of the electric potential or "pressure" at which electricity flows through a system. Voltage is also described as the speed of individual electrons as they move through a circuit and is measured in units called volts.

Rebate Versus Tax Credit

New Mexico residents can take advantage of various programs aimed at reducing energy costs and promoting sustainability through rebates and tax credit incentives. Rebates provide immediate savings, often as cash back after purchase or directly at the point of sale and may be subject to income eligibility. In contrast, tax credits offer long-term benefits by reducing your tax liability, making them ideal for those planning ahead. Whether upgrading appliances, installing solar panels, or making other energy-efficient improvements, these options help make your home or business more cost-effective and environmentally friendly.

Entering Application

Prior to starting an application, please make sure to review your documentation for completeness before submitting it electronically. Energy-conserving products installed under the *2021 Sustainable Building Tax Credit* shall reduce the energy consumption of a residential or commercial building. Energy-conserving products shall be energy star rated or equivalent performance values for the climate zone installed and meet requirements in 3.3.35.14 or 3.4.22 NMAC to be eligible for the *2021 Sustainable Building Tax Credit*.

Application requirements for the 2021 Sustainable Building Tax Credit:

Pre-Submission Checklist

General Requirements for All Applications:

- Proof of property ownership (e.g. deed, property tax bill, or legal description)
- Itemized invoice showing:
 - Quantity and cost of energy-conserving products
 - Installation costs within the tax year
- Inspection approval documentation, if applicable
- Any additional info requested by the department for project review

EV Ready (service panel upgrade):

- Charging Unit Specs: A specification sheet for each EV charging unit installed.
- Electrical Diagram: A diagram indicating the ampere and voltage rating of each dedicated branch circuit for the charging units.

Web links

Home Web Page:

<https://www.emnrd.nm.gov/>

2021 Sustainable Building Tax Credit (SBTC) Web Page:

<https://www.emnrd.nm.gov/ecmd/tax-incentives/energy-conserving-products/>

Energy Conservation Products Tax Credit Application Submission Portal:

<https://wwwapps.emnrd.nm.gov/ECAM/ECPSubmissions/>

Entering Application Portal

Landing page:

- Check the acknowledgement box.
- Select **Apply** to continue.

Project Description:

- Enter the date of product installation received a successful passing inspection date.
To determine fund year eligibility, a passing inspection date, and if passing inspection permit is not required the invoice date
- Check the acknowledgement box if a permit is required for your project.
- Select your building type:
 - Residential
 - Commercial.
- Select **Continue**

Building Information:

- Enter the year your building was constructed.
 - If applicable, indicate to declare a low-income taxpayer with an annual household adjusted gross income is equal to or less than two hundred percent of the federal poverty level guidelines published by the United States department of health and human services.
- Enter the address of the building where products are installed.
- Select **Continue**

The screenshot shows a form titled "Building Information". It includes a "Year Constructed:" field with a placeholder "YYYY". Below this is a "Concepts" section with a checkbox labeled "The occupants of the residential building, at the address stated below, are low-income persons and low-income persons continue to reside in the building". The "Location" section contains fields for "Address:" (with a sub-field "Building address"), "City/Town:", "Building city/town:", "Zip Code:" (with a placeholder "99999"), and "County:" (with a dropdown menu "Select a County"). At the bottom are "Back" and "Continue" buttons.

Applicant Information:

- Select applicant type.
- Indicate if applicable, to declare a low-income taxpayer with and annual household adjusted gross income is equal to or less than two hundred percent of the federal poverty level guidelines published by the United States department of health and human services.
<https://aspe.hhs.gov/topics/poverty-economic-mobility/poverty-guidelines/>
- Enter applicant's information.
- Select **Continue**

The screenshot shows a form titled "Applicant". It starts with "Tax Payer Information" and a question "Will the tax credit be claimed for an Individual or a Company?" with radio buttons for "Individual" (selected) and "Company". The "Contact" section includes fields for "First Name:", "Middle Initial:", "Last Name:", "Phone:" (with a placeholder "(999) 999-9999"), "Email Address:", and "Confirm Email Address:". Below this is an "Address" section with a "Copy from Building Location" button, and fields for "Address:", "City/Town:", "State:" (with a dropdown menu "NM"), and "Zip Code:" (with a placeholder "99999"). At the bottom are "Back" and "Continue" buttons.

Entering Products Information

Products:

- Click on the Product title tab to select the type installed.
Product tabs available are Heating/Cooling, Windows and Doors, Insulation, and EV Ready. If an applicant has multiple product types, select one tab at a time to add product details. If applicant has multiple products, each qualifying product requires individual entry. (ie: six windows equal six entries) or applicants will have to navigate selecting several tab types for multiple product types.
- To add a product, select tab, select the  sign.

EV Ready

Required Documents:

- A copy of a deed, property tax bill, or legal description of the building
- Itemized invoice with product cost and installation cost.
- Proof of passing inspection, if applicable
- EV ready - a specification sheet for the electric vehicle charging unit
- EV ready - a one-line diagram showing the ampere and voltage rating of the dedicated branch circuit for each charging unit.
 - The supporting documentation must state specification service panel upgrade with 40 amperes, and a 208-volt or 240-volt dedicated branch circuit*
- Select **Save** to continue.

- Once you have entered all Energy Conservation Products, Select **Continue**

Required Supporting Documentation:

In this section, for each product claim you will attach all the supportive documents. All documents displayed in the list are required to be attached and will be displayed. Attach individual files.

- Select the box indicating which required document will be attached.

○ **Enter one attachment at a time.**

- Select **Browse** to search / locate your attachment file.
- Select the file to attach.
- Click **Attach**
 - Repeat process for each individual attachment.
 - Repeat steps until all documents required are attached.
- Select **Sign** to continue.

- Select **Sign** to continue.



- Document Attachment Caution:** If you attach a document and then replace it:
 - The system may still consider the requirement fulfilled.
 - This can cause errors or prevent proper submission.
 - Fix:** Clear your browser cache to reset the attachment status.

Sign and Submit

- Check acknowledgements
- Enter information
- Select **Submit Application**

2021 Sustainable Building Tax Credit (SBTC)
7-2-18.32 PIT and 7-2A-28.1 CIT NMSA
3.3.35 PIT and 3.4.22 CIT NMAC

Congratulations!

Your submission was received.

An email has been sent to the email address you provided letting you know we have received your submission into the system. This email will also include a unique link which allows you to check on the status of your own submission. Save this link. If you do not receive the email, check your junk/spam folder.

Remember to allow 3-4 weeks for processing.

A successful portal application on the will receive this *email* message:

The submission of your application for the Energy Conservation Products Tax Credit has been stored in our system.

ECAM Staff will review submissions in the order they are received. If your submission is considered sufficiently complete, your submission will be entered for processing as an application. Processing may take up to 3-4 weeks.

You can check the status of your submission anytime in the process using the enclosed link. Save the link as it is specific to your submission.

Thank you.

If you do not receive an acknowledgement email, please check email spam/junk file.

If you would like to inquire about the status of your application, please use the unique link assigned to your application to check the application status.

Approved applications will receive a Certificate of Eligibility by email with a link for applicants to download and print a Certificate of Eligibility.

Refresh Errors

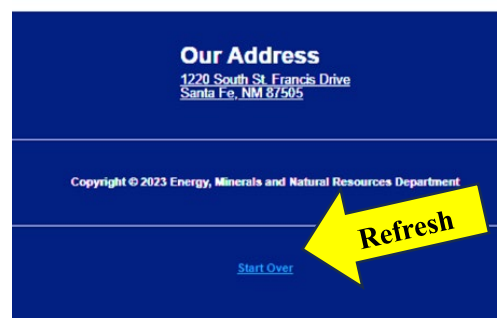
Errors may occur if you attach and replace documents, because the system will recognize attachment requirement as fulfilled. To correct, you must clear your computer cache.

Auto-Save Functionality: Your application data is saved based on your IP address. This means:

- You can pause and resume your application.
- You can navigate between screens.
- If your session times out, your progress is still retained.

Navigation Options: Use the **menu at the bottom of the screen** to:

- Start a new application.
- Select “Start Over” to reset your current session.



Incentives

New Mexico is really stepping up its game when it comes to energy efficiency and sustainability. Here's a quick breakdown of some of the standout programs currently available:

- The **Advanced Energy Equipment Tax Credit** supports investments in qualified manufacturing facilities that produce advanced energy equipment in New Mexico.
- **Agricultural Biomass Income Tax Credit:**
For dairy and feed lot owners who transport manure (agricultural biomass) to facilities that produce renewable fuel or electricity. It offers \$5 per wet ton, with the credit being transferable and carry-forward eligible for 4 years.
- **Clean Car Tax Credit:**
Offers refundable and transferable credits up to \$3,000 for new electric vehicles and \$2,500 for used, available through 2029. Requires pre-approval from EMNRD.
- **Clean Car Charging Unit Tax Credit:**
Helps offset the cost of installing EV charging infrastructure—up to \$25,000 for DC fast chargers or \$400 for standard units. Refundable and available through 2029.
- **Home Electrification and Appliance Rebates (HEAR):**
Provides instant, point-of-sale rebates on energy-efficient electric appliances, including heat pumps and wiring upgrades. Targeted toward low- and moderate-income households, with rebates up to \$14,000.
- **Energy Conserving Products (ECP) Tax Credit:**
For homeowners and businesses installing Energy Star-rated products like insulation, windows, or EV chargers. Reduces tax liability at filing time.
- **Geothermal Electricity Generation Tax Credit** supports taxpayers who hold an interest in a geothermal electricity generation facility that produces electricity in New Mexico
- **Geothermal Ground Coupled Heat Pump Tax Credit:**
It covers 30% of system costs, capped at \$9,000, for ground-source heat pump installations. Refundable and certified systems only; available through 2034.
- **New Solar Market Development Tax Credit (NSMDTC):**
Offers 10% of installation cost for solar photovoltaic or solar thermal systems, up to \$6,000 per taxpayer. Refundable and transferable beginning in 2022, with a \$30M annual cap.
- **The 2021 Sustainable Building Tax Credit (SBTC):**
Encourages high-efficiency green construction. Ranges from \$0.30 to \$5.50 per sq. ft. depending on building type and energy standards met. Available for residential and commercial projects. Transferable with a 7-year carryforward.

You can explore all these programs and check your eligibility using the New Mexico Clean Energy Program portal. It's a handy way to preview which rebates or credits may apply before committing to upgrades.

Additional information: <https://clean.energy.nm.gov/>

Claim Tax Credit

Once you have received your Certificate of Eligibility from the Energy, Minerals, and Natural Resource Department (EMNRD) you will claim your *2021 Sustainable Building Tax Credit* with Taxation Revenue Department.

Questions regarding this process, please contact the Taxation and Revenue Department. The process for claiming the 2021 Sustainable Building Tax Credit in New Mexico, and it has a few moving pieces—let me help break it down a bit:

1. **Start with your Certificate of Eligibility** from the EMNRD. This document confirms you're approved to claim the tax credit.
2. **Complete Form TRD-41252** and attach it to your tax return. This is the official claim form for the tax credit.
3. If your credit **exceeds your tax liability**, you can:
 - **Carry it forward** for up to 7 years, or
 - If you're a **low-income taxpayer**, you may be eligible for a **refund** instead.
 - ❖ **Low-Income Refund Option:** If you qualify as a low-income taxpayer, you may be eligible to request a refund of the unused portion of the credit instead of carrying it forward.
4. **Keep detailed records** of how much of the credit you've used. Each year, you must include that info in **Schedule A of Form TRD-41252** when claiming any carryforward.
5. The **total amount claimed over time** cannot exceed the original credit awarded.

You can file electronically via the Taxpayer Access Point, <https://tap.state.nm.us/tap/> and if you have any issues, contact the **Business Credit Claims Processing Unit** for questions:

- Website: www.tax.newmexico.gov
 - Email: businesscredit.mgr@tax.nm.gov
 - Telephone: (505) 827-0792
 - Mailing address: P.O. Box 5418, Santa Fe, NM 87502-5418
-

Questions and Answers

Q: What is the first eligible year to claim the credit for a fiscal year taxpayer?

A: The first eligible year would be the fiscal year beginning in the year stated on the eligibility certificate.

Q: Bought my home 5 years ago and renovated to flip the home. Can I receive a tax credit on Energy Conserving Product installed.

A: A person who is the owner of a commercial building having **less than** 20,000 square feet of temperature-controlled space, shall have internet connections capable of connecting to a broadband provider, who installed energy conservation products in an existing residential building on or after January 1, 2021, may receive a certificate of eligibility for a *2021 Sustainable Building Tax Credit* for energy conserving product installed.

Q: My Energy Conserving Product has an Energy Certificate, but it keeps getting rejected.

A: Energy Conserving Products installed must be Energy Star Certified or equivalent performance values. Provide the Energy Star Certificate, or specification sheet with model number and equivalent performance values.

Q: What types of photo images are allowed to be uploaded?

A: HEIC file is an Apple Image file. The following types are allowed: .bmp, .doc, .docx, .gif, .jpg, .jpeg, .odp, .odt, .ods, .pdf, .png, .ppt, .pptx, .svg, .tiff. File type: heic are Apple images and are not compatible with our portal.

Q: I installed seven windows and only received \$500 tax credit. I thought I would get more, what happened?

A: You must apply for individual products. Example: If you installed one window, you must enter one entry. If you installed 15 windows, you must create 15 product entries.

Q: Can I scan and attach one document

A: The online portal will expect multiple attachments. An applicant may scan all documents as one document and attach them multiple times.

Contact Information:

Questions on forms, transfers, refunds, and filing income tax return.:



State of New Mexico
Taxation Revenue Department (TRD)
Revenue Processing Division (RPD)
Business Tax Credit Unit
P.O. Box 630, Santa Fe, NM 87504
e-mail: businesscredit.mgr@tax.nm.gov
www.tax.newmexico.gov/
Telephone (505) 827-0792.

Questions on tax credit applications and certificate of eligibility:



State of New Mexico
Energy, Minerals and Natural Resources Department (EMNRD)
Energy Conservation and Management Division (ECMD)
1220 S. St. Francis Dr., Santa Fe, N.M. 87505
e-mail: emnrd.taxcredits@emnrd.nm.gov
www.emnrd.nm.gov/



2021 Sustainable Building Tax Credit (SBTC)
7-2-18.32 PIT and 7-2A-28.1 CIT NMSA
3.3.35 PIT and 3.4.22 CIT NMAC