



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

# Insulation

## Table of Contents

|                                                             |    |
|-------------------------------------------------------------|----|
| Introduction .....                                          | 2  |
| General Requirements .....                                  | 3  |
| Discovering Insulation .....                                | 4  |
| Quick Overview .....                                        | 4  |
| Required Supporting Documents .....                         | 5  |
| Which online portal handles my tax credit application ..... | 6  |
| 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 .....                             | 8  |
| Entering Application .....                                  | 8  |
| o Pre-submission Checklist .....                            | 8  |
| o Weblinks .....                                            | 8  |
| o Entering Application Portal .....                         | 9  |
| o Entering Product Information .....                        | 10 |
| o Required Supporting Documentation .....                   | 11 |
| o Sign and Submit .....                                     | 12 |
| Refresh Errors .....                                        | 13 |
| Incentives .....                                            | 14 |
| Claim Tax Credit .....                                      | 15 |
| Question's & Answer's .....                                 | 15 |
| Contact Information .....                                   | 16 |

## 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.
- 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 be broadband and EV-ready as of January 1, 2021.
- 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.

## Discovering Insulation

Insulation levels are specified by R-Value. R-Value is a measure of insulation's ability to resist heat traveling through it. The higher the R-Value, the better the thermal performance of the insulation. Think of sealing and insulating your home like giving it a warm sweater in winter and a cool shade in summer. It is one of the most cost-effective ways to boost comfort, cut energy bills, and protect your home year-round. Insulation helps block noise, allergens, pests, and even improves humidity control. Every home has an "envelope"—the outer walls, windows, doors, and other openings. When air leaks through this envelope, it's like leaving a window open 24/7. That's a lot of wasted energy and money!

Pairing a well-sealed envelope with the right amount of insulation can:

- Reduce energy waste
- Lower utility bills
- Improve indoor comfort

### What Is R-Value?

Insulation is rated by **R-Value**, which measures its resistance to heat flow. The **higher the R-Value**, the better the insulation performs. Different parts of your home (attic, walls, floors) may need different R-Values depending on your climate.

## 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 heat pump installation:

### 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 invoice with product and labor costs
- Inspection reports (if applicable)
- Performance specs or Energy Star label
- Material specs showing R-value or U-value
- Flame spread index specifications and smoke development index specifications.
- 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

### Insulation

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*.

#### Eligibility Criteria

- The insulation product must be Energy Star rated and appropriate for the location.
- It must meet the insulation standards of 3.3.35.14 PIT or 3.4.22.11 CIT NMAC.
- The **R-factor increase** must be **greater than 10** over the existing insulation (e.g., R-35 to R-60 or R-15 to R-25). Insulation installed must increase the existing insulation R-factor by an R-factor greater than 10.
  - Example: If a building's current insulation R-factor installed is R-35, and the renovation installs additional insulation with an R-factor 25, this project qualifies, since it results in a total insulation R-factor of 60 installed in the home.
- Materials must be fire resistant, with:
  - Exposed facing insulation materials shall be fire resistant and tested and certified not to exceed a flame spread index of  $\leq 25$
  - Foam plastic insulation shall be tested to demonstrate a flame-spread index of  $\leq 75$
  - Smoke development index  $\leq 450$
  - Slab insulation must be suitable for applications in direct contact with soil and have a water absorption rate less than 0.3 percent when tested and a vapor performance not greater than 2.0 perm/inch when tested.

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)
-  **Heat pump performance specifications**, See Performance Values for product:
  - Energy Star certification or equivalent performance values; material specs showing **R-value or U-value**
  - Flame spread index specifications and smoke development index specifications.
  - Contractor certification of **installed thickness** (for blown-in/sprayed-on)
-  **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

Examples of web-based certification Energy Star **insulation** performance:

**Foamular® and Foamular NGX®**

ENERGY STAR Partner: **Owens Corning**

Product Type: **Rigid Board**

Material: **Extruded Polystyrene Foam (XPS)**

**PINK Next Gen™ Fiberglas™ Insulation**

ENERGY STAR Partner: **Owens Corning**

Product Type: **Blanket**

Material: **Fiberglass**

**AtticCat, ProPink L77, and ProCat**

ENERGY STAR Partner: **Owens Corning**

Product Type: **Loose Fill**

Material: **Fiberglass**

### Sample Technical Data Sheet

**TECHNICAL DATA SHEET - FICHA TÉCNICA**

**DESCRIPTION / DESCRIPCIÓN:**  
Rigid board, extruded polystyrene foam.  
Piso rígido de espuma de poliestireno.

**IDENTIFICATION / IDENTIFICACIÓN:**  
Rigid board, extruded polystyrene foam.  
Piso rígido de espuma de poliestireno.

**APPLICATIONS / APLICACIONES:**  
Roofs, walls, floors, basements, and other applications.  
Techos, muros, pisos, sótanos y otras aplicaciones.

**MATERIAL:**  
Extruded Polystyrene.

**PRODUCTION PROCESS / PROCESO DE FABRICACIÓN:**  
Extrusion.

**PACKAGING / ENVOLUPADO:**  
Rigid board, extruded polystyrene foam.  
Piso rígido de espuma de poliestireno.

**GENERAL DIMENSIONS / DIMENSIONES GENERALES:**

| Physical Properties / Propiedades Físicas               | Test Method / Método de Prueba | Unit of Measurement / Unidad de Medida | Value / Valor   |
|---------------------------------------------------------|--------------------------------|----------------------------------------|-----------------|
| Length / Longitud                                       | Standard / Estándar            | m                                      | 2.44 m (8'0")   |
| Width / Ancho                                           | Standard / Estándar            | m                                      | 1.22 m (4'0")   |
| Thickness / Espesor                                     | Standard / Estándar            | mm                                     | 25.4 mm (1" 0") |
| Core / Núcleo                                           | Standard / Estándar            | mm                                     | 25.4 mm (1" 0") |
| Weight / Peso                                           | Standard / Estándar            | kg/m³                                  | 28.0 kg/m³      |
| Compressive Strength / Resistencia a la Compresión      | ASTM D 1621                    | kgf/cm²                                | 0.25 kgf/cm²    |
| Tensile Strength / Resistencia a la Tracción            | ASTM D 1621                    | kgf/cm²                                | 0.25 kgf/cm²    |
| Flexural Strength / Resistencia a la Flexión            | ASTM D 1621                    | kgf/cm²                                | 0.25 kgf/cm²    |
| Impact Resistance / Resistencia al Impacto              | ASTM D 1621                    | kgf/cm²                                | 0.25 kgf/cm²    |
| Fire Resistance / Resistencia al Fuego                  | ASTM E 136                     | min                                    | 30 min          |
| Sound Absorption / Absorción de Sonido                  | ASTM C 423                     | α                                      | 0.90            |
| Thermal Conductivity / Conductividad Térmica            | ASTM C 518                     | W/m·K                                  | 0.025 W/m·K     |
| Water Vapor Transmission / Transmisión de Vapor de Agua | ASTM E 96                      | g/m²·day                               | 0.001 g/m²·day  |
| Dimensional Stability / Estabilidad Dimensional         | ASTM D 1621                    | %                                      | 0.1%            |

US Phone: (800) 575-1811  
New Tel: (505) 833-0000

polyglobal.us  
polyglobal.com.mx

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

## Insulation sample Contractor Certification

Example flame spread index, and smoke index

**SANCTUARY** by GREENFIBER™ **BLOW-IN on SPRAY-APPLIED** GREENFIBER **ATTIC CARD**

**ATTIC COVERAGE CHART – LOOSE-FILL and STABILIZED APPLICATIONS**  
Table of Coverage and R-Value – GreenFiber® Loose-Fill and Stabilized Applications

| Material Recommendation |            | Thickness in inches (in.) |            | R-Value per inch (in.) |            | R-Value per square foot (sq. ft.) |            |
|-------------------------|------------|---------------------------|------------|------------------------|------------|-----------------------------------|------------|
| Loose-Fill              | Stabilized | Loose-Fill                | Stabilized | Loose-Fill             | Stabilized | Loose-Fill                        | Stabilized |
| 10                      | 10         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |
| 15                      | 15         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |
| 20                      | 20         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |
| 25                      | 25         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |
| 30                      | 30         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |
| 35                      | 35         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |
| 40                      | 40         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |
| 45                      | 45         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |
| 50                      | 50         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |

**GREENFIBER®** provides outstanding thermal performance, fire resistance and sound control. Consisting of up to 95% recycled content, GreenFiber® insulation is specially treated for flame resistance. R-value means resistance to heat flow – the higher the R-value, the greater the insulation power.

This insulation has been installed in accordance with the above recommendations, to provide a value of R-\_\_\_\_\_. Using \_\_\_\_\_ bags of this insulation to cover \_\_\_\_\_ square feet of area at an installed thickness of \_\_\_\_\_ (in.).

Contractor Signature: \_\_\_\_\_  
 Company Name: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Architect's Signature: \_\_\_\_\_  
 Company Name: \_\_\_\_\_  
 Date: \_\_\_\_\_

**LOOSE-FILL APPLICATIONS**  
 The loose-fill application must be applied in a manner that ensures the material is evenly distributed throughout the attic space. The material must be applied in a manner that ensures the material is evenly distributed throughout the attic space. The material must be applied in a manner that ensures the material is evenly distributed throughout the attic space.

**STABILIZED APPLICATIONS**  
 The stabilized application must be applied in a manner that ensures the material is evenly distributed throughout the attic space. The material must be applied in a manner that ensures the material is evenly distributed throughout the attic space. The material must be applied in a manner that ensures the material is evenly distributed throughout the attic space.

**SIDEWALL & FLOOR COVERAGE CHART**  
**DENSE-PACK APPLICATION**  
Table of Coverage and R-Value – GreenFiber® Dense-Pack Applications

| Material Recommendation |            | Thickness in inches (in.) |            | R-Value per inch (in.) |            | R-Value per square foot (sq. ft.) |            |
|-------------------------|------------|---------------------------|------------|------------------------|------------|-----------------------------------|------------|
| Dense-Pack              | Loose-Fill | Dense-Pack                | Loose-Fill | Dense-Pack             | Loose-Fill | Dense-Pack                        | Loose-Fill |
| 10                      | 10         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |
| 15                      | 15         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |
| 20                      | 20         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |
| 25                      | 25         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |
| 30                      | 30         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |
| 35                      | 35         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |
| 40                      | 40         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |
| 45                      | 45         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |
| 50                      | 50         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |

**SIDEWALL & FLOOR COVERAGE CHART**  
**SPRAY-APPLIED APPLICATIONS**  
Table of Coverage and R-Value – GreenFiber® Spray-Applied Applications

| Material Recommendation |            | Thickness in inches (in.) |            | R-Value per inch (in.) |            | R-Value per square foot (sq. ft.) |            |
|-------------------------|------------|---------------------------|------------|------------------------|------------|-----------------------------------|------------|
| Spray-Applied           | Loose-Fill | Spray-Applied             | Loose-Fill | Spray-Applied          | Loose-Fill | Spray-Applied                     | Loose-Fill |
| 10                      | 10         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |
| 15                      | 15         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |
| 20                      | 20         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |
| 25                      | 25         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |
| 30                      | 30         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |
| 35                      | 35         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |
| 40                      | 40         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |
| 45                      | 45         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |
| 50                      | 50         | 5.8                       | 5.8        | 4.0                    | 4.0        | 22.0                              | 22.0       |

**GREENFIBER®** is a registered trademark of GreenFiber®. All rights reserved.  
 GreenFiber® is a registered trademark of GreenFiber®. All rights reserved.  
 GreenFiber® is a registered trademark of GreenFiber®. All rights reserved.

Contractor Signature: \_\_\_\_\_  
 Company Name: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Architect's Signature: \_\_\_\_\_  
 Company Name: \_\_\_\_\_  
 Date: \_\_\_\_\_

GreenFiber® is a registered trademark of GreenFiber®. All rights reserved.  
 GreenFiber® is a registered trademark of GreenFiber®. All rights reserved.  
 GreenFiber® is a registered trademark of GreenFiber®. All rights reserved.

### MATERIALS

1. PINK Next Gen™ Fiberglas™ Insulation Unfaced Batt Insulation: ASTM C 665, Type I, free glass fiber batt type, unfaced. Includes Unfaced PINK Next Gen™ Fiberglas™ Fiberglas™ Sonobatts® Insulation and PINK Next Gen™ Fiberglas™ Sound Attenuation

1. Noncombustible per ASTM E 136.
2. Flamespread less than 25, smoke developed less than 50 per ASTM E84.
3. ICC Building Code Construction Classification: All types.
4. Water vapor sorption, Maximum by weight: not more than 5 percent.

## Performance Glossary

**Air Leakage (AL):** measures the rate at which air passes through joints in the window. AL is measured in cubic feet of air passing through one square foot of window area per minute. The lower the AL value, the less air leakage. Most industry standards and building codes require an AL of 0.3 cf-m/ft². (EPA requires that the AL for ENERGY STAR labeled products is certified.)

**Flame Spread Index** refers to the sliding movement of the flaming ignition point over the surface of a solid combustible material, influenced by factors such as heat exposure, density, moisture content, and thermal conductivity. The index is determined by the distance that a flame travels along a test substrate in a limited time, compared to inorganic reinforced cement board, which is rated 0, and select grade red oak flooring, which is assigned an arbitrary rating of 100.

**R-Value** is a measure of insulation's ability to resist heat flow. The higher the R-Value, the better the thermal performance of the insulation. The recommended level for most attics is to insulate to R-38 or about 10 to 14 inches, depending on insulation type.

**Smoke- index** is a measure of the concentration of smoke a material emits as it burns. Like the Flame Spread Index, it is based on an arbitrary scale in which asbestos-cement board has a value of 0, and red oak wood has 100.

**U-Value** is a value that is used to measure how well a specific type of insulation can resist heat flow. The lower the U-value, the more effective the material is at preventing heat transfer. The U-value is very closely linked to the R-value, as it simply represents its inverse.

## *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

#### **Insulation:**

- Material specification sheet with R-value or U-value
- Flame spread and smoke development ratings
- Contractor's certification of installed thickness (per manufacturer guidelines)

### **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, use the passing inspection date. If a passing inspection permit is not required, use 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, declare that the applicant is a low-income taxpayer 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.
- Enter the address of the building where products are installed.
- Select **Continue**

## Applicant Information:

- Select applicant type.
- Indicate if applicable, that the applicant is a low-income taxpayer with 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**

## 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 an individual entry. (ie: six windows require 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.

## Insulation

### Required Documents:

1. Deed, property tax bill, or building legal description
2. Itemized invoice (product + labor)
3. Proof of passing inspection (if applicable)
4. Equipment specification sheet
  - a. (performance values)
5. Material specs showing R-value or U-value
6. Flame spread index specifications.
7. Smoke development index specifications.
8. Contractor certification of installed thickness (for blown-in/sprayed-on)
9. Enter information required for Insulation.
  - a. *The newly added insulation R-value must be an increase of at least 10 above insulation previously in place.*
  - b. *Visit manufacturer websites and input the product model number to obtain technical specification sheet.*
10. Select **Save** to continue.
11. Once you have entered all Energy Conservation Products, Select **Continue**

Add Insulation ✕

Cost (including installation) \$:

Rooms/Areas Insulation Added:

R-Value Newly Added (Must be an increase of at least 10 above what was previously in place)

R-Value per inch:

Inches of Insulation Added:

Total R-Value Added:

Location Installed

☐ Front or street side wall

☐ Back wall

☐ Left-side wall (as viewed from the front of the structure)

☐ Right-side wall (as viewed from the front of the structure)

☐ Attic, ceiling cavity or roof of structure

☐ Slab, floor, crawlspace or basement

**Save**

### 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.

**Required Supporting Documentation**

Attached Documentation

Instructions to retrieve telephone messages.docx

Property Deed/Tax Bill
Product Invoice
Installation Invoice
Inspection
EV Ready Branch Circuit Specification

✕

Insulation Specification Sheet
Window/Door Specification
Window/Door Specification
Product Certification

Back
Sign

**Required Supporting Documentation**

Tag and Attach Documents

To qualify for the tax credit, documentation must be attached to this application. Each box below represents a requirement for this application, based on the information you have provided in your application. ECAM Administration will need to determine if the documentation supplied satisfies the tax credit requirements.

To help administrators identify which of the requirements each attachment satisfies, please check the pertinent boxes prior to attaching it to the document. Do this for all attachments until all requirements have been met, and all boxes have been checked.

**First, select one or more of following tags indicating which of the documentation requirements this attachment will satisfy:**

☒ Deed or Property Tax Bill

☒ Product Invoice or Receipt Showing Product Cost

☒ Installation Invoice or Receipt Showing Installation Cost

☒ Insulation Specification Sheet showing R-Value per inch.

**Next, select the file to attach:**

**Browse ...**

**Then, attach the file...**

**Attach**

**Repeat for each remaining attachments until all documentation requirements have been attached.**

- 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 acknowledgement.
- Enter information.
- Select **Submit Application**

 A screenshot of a web form titled 'Sign and Submit'. The form contains several sections: 'Site Inspection Agreement' with a paragraph of text and a checkbox; 'Certify Low Income Claims' with a paragraph of text and a checkbox; 'Signature' with a paragraph of text and a checkbox; 'Printed Name' with a text input field; 'Signed Date' with a date picker; and 'SSN' with a text input field. At the bottom right, there is a blue button labeled 'Submit Application'.

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

### 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 application on the portal will also receive this **email** message:

*ECMD 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.*

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

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*

---

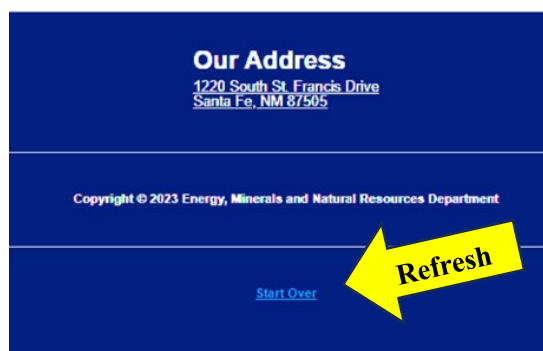
Errors may occur if you attach and replace documents, because the system will recognize attachment requirement as fulfilled. To correct, you must clear your computer cache.

**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 can claim your *2021 Sustainable Building Tax Credit* with Taxation Revenue Department.

For questions regarding this process, please contact the Taxation and Revenue Department. The process for claiming the 2021 Sustainable Building Tax Credit in New Mexico, 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](http://www.tax.newmexico.gov)
- Email: [businesscredit.mgr@tax.nm.gov](mailto: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.

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

**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](mailto:businesscredit.mgr@tax.nm.gov)  
[www.tax.newmexico.gov/](http://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](mailto:emnrd.taxcredits@emnrd.nm.gov)  
[www.emnrd.nm.gov/](http://www.emnrd.nm.gov/)



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