

Form 45.A: Application for Preliminary Certification of Eligibility

NMSA Section 7-2-18.39 (Personal Income)

NMSA Section 7-2A-19.3. (Corporate)

The taxpayer must file this form with the Energy, Minerals and Natural Resources Department before the taxpayer incurs a qualified expenditure. Please submit complete forms to advanced.energy.equipment@emnrd.nm.gov with the subject line “[Insert your company name] - Form 45.A”.

Section 1: Identifying Information

- 1. Name of Taxpayer: _____
- 2. FEIN, SSN, or ITIN: _____
- 3. New Mexico Business Tax Identification Number (NMBTIN): _____
- 4. Date (MM/DD/YYYY): _____

This form must be completed between May 20, 2026, and January 1, 2033.

- 5. Mailing Address (City, State, Zip Code): _____
- 6. Physical Address (City, State, Zip Code): _____
- 7. Name of Contact Person: _____
- 8. Telephone Number: _____
- 9. Email Address: _____
- 10. Provide a breakdown of ownership interest: _____

Section 2: Qualifying Information

- 11. Description of the advanced energy product, the manufacturing equipment or component being purchased, and how that manufacturing equipment or component is necessary for the manufacture of the advanced energy product:

12.	Is the facility producing an advanced energy product?	Yes <input type="checkbox"/> No <input type="checkbox"/>
13.	Which category best describes the advanced energy product being produced?	<input type="checkbox"/> Solar energy components <input type="checkbox"/> Solar module <input type="checkbox"/> Photovoltaic cell

		<ul style="list-style-type: none"><input type="checkbox"/> Photovoltaic wafer<input type="checkbox"/> Solar grade polysilicon<input type="checkbox"/> Torque tube<input type="checkbox"/> Structural fastener<input type="checkbox"/> Polymeric backsheet<input type="checkbox"/> Solar tracker<input type="checkbox"/> Structural fastener<input type="checkbox"/> Wind energy components<ul style="list-style-type: none"><input type="checkbox"/> Blade<input type="checkbox"/> Nacelle<input type="checkbox"/> Tower<input type="checkbox"/> Offshore wind foundation or related offshore wind vessel<input type="checkbox"/> Inverters (Must be used by renewable power generation)<ul style="list-style-type: none"><input type="checkbox"/> Central inverter<input type="checkbox"/> Commercial inverter<input type="checkbox"/> Distributed wind inverter<input type="checkbox"/> Microinverter<input type="checkbox"/> Residential inverter<input type="checkbox"/> Qualifying battery components<ul style="list-style-type: none"><input type="checkbox"/> Electrode active materials<ul style="list-style-type: none"><input type="checkbox"/> Cathode electrode materials<input type="checkbox"/> Anode electrode materials<input type="checkbox"/> Electrochemically active materials<input type="checkbox"/> Battery cells<input type="checkbox"/> Battery modules<input type="checkbox"/> Battery grade materials<input type="checkbox"/> Nuclear Fusion<ul style="list-style-type: none"><input type="checkbox"/> A fusion machine<input type="checkbox"/> Components of a fusion machine<input type="checkbox"/> Associated systems essential to facilitate fusion processes<input type="checkbox"/> Applicable critical minerals<ul style="list-style-type: none"><input type="checkbox"/> Aluminum<input type="checkbox"/> Antimony<input type="checkbox"/> Arsenic<input type="checkbox"/> Barite<input type="checkbox"/> Beryllium
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| | | <ul style="list-style-type: none"><input type="checkbox"/> Bismuth<input type="checkbox"/> Cerium<input type="checkbox"/> Cesium<input type="checkbox"/> Chromium<input type="checkbox"/> Cobalt<input type="checkbox"/> Dysprosium<input type="checkbox"/> Erbium<input type="checkbox"/> Europium<input type="checkbox"/> Fluorspar<input type="checkbox"/> Gadolinium<input type="checkbox"/> Gallium<input type="checkbox"/> Germanium<input type="checkbox"/> Graphite<input type="checkbox"/> Hafnium<input type="checkbox"/> Holmium<input type="checkbox"/> Indium<input type="checkbox"/> Iridium<input type="checkbox"/> Lanthanum<input type="checkbox"/> Lithium<input type="checkbox"/> Lutetium<input type="checkbox"/> Magnesium<input type="checkbox"/> Manganese<input type="checkbox"/> Neodymium<input type="checkbox"/> Nickel<input type="checkbox"/> Niobium<input type="checkbox"/> Palladium<input type="checkbox"/> Platinum<input type="checkbox"/> Praseodymium<input type="checkbox"/> Rhodium<input type="checkbox"/> Rubidium<input type="checkbox"/> Ruthenium<input type="checkbox"/> Samarium<input type="checkbox"/> Scandium<input type="checkbox"/> Tantalum<input type="checkbox"/> Tellurium<input type="checkbox"/> Terbium<input type="checkbox"/> Thulium<input type="checkbox"/> Tin<input type="checkbox"/> Titanium<input type="checkbox"/> Tungsten<input type="checkbox"/> Vanadium |
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		<input type="checkbox"/> Ytterbium <input type="checkbox"/> Yttrium <input type="checkbox"/> Zinc <input type="checkbox"/> Zirconium <input type="checkbox"/> Other minerals purified to 99% by mass <input type="checkbox"/> Other: _____
14.	Is the manufacturing equipment being purchased essential to the production of the advanced energy product(s)?	Yes <input type="checkbox"/> No <input type="checkbox"/>
15.	Is the manufacturing equipment being used directly and exclusively in a taxpayer's qualified manufacturing facility and is the manufacturing equipment subject to depreciation pursuant to the Internal Revenue Code by the taxpayer carrying on the manufacturing?	Yes <input type="checkbox"/> No <input type="checkbox"/>
16.	Where is the facility located in New Mexico?	Address (City, State, Zip Code): _____
17.	Please provide an estimated value of the qualified equipment being purchased.	\$ _____
18.	Please provide an estimate of the amount of tax credit for which the taxpayer may be eligible.	\$ _____
19.	Has the manufacturing facility previously received a certification of eligibility to claim the Advanced Energy Equipment Income tax credit? <small>**Only one certificate of eligibility shall be issued for all activities performed at a qualified manufacturing facility, regardless of ownership of the facility.</small>	Yes <input type="checkbox"/> No <input type="checkbox"/>
20.	Are you expecting to qualify and apply for the Section 45X	Yes <input type="checkbox"/> No <input type="checkbox"/>

	Advanced Manufacturing Production Credit?	
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Section 3: Signature

I hereby affirm that all of the information provided is true and accurate.

21. Print Name	22. Title
23. Signature	24. Date (MM/DD/YYYY)

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