

Form 45.B: Advanced Energy Equipment Tax Credit Application

NMSA Section 7-2-18.39 (Personal Income)

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

The tax credit shall be claimed with the Taxation and Revenue Department within one year of receiving final certification from the Energy, Minerals and Natural Resources Department. As part of the final certification process, EMNRD staff will conduct a site visit to verify the accuracy of the applicant's submissions.

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 January 1, 2025, 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: _____

Section 2: Qualifying Information

10. Calendar year in which the qualified expenditures were made: _____
(Purchase must be made after Jan 1, 2025 to qualify.)
11. Attach a detailed schedule showing the types of manufacturing equipment purchased, the date of purchase and the amount expended.
12. Description of the advanced energy product that is being manufactured by the applicant:

13.		
13.a	Is this form being filled out within 12 months of commencement of production of any advanced energy product?	Yes <input type="checkbox"/> No <input type="checkbox"/>
13.b	On what date did production of any advanced energy products commence?	_____ (MM/DD/YYYY)

13.c	What is the total amount of the qualified expenditures made by the applicant for the qualified manufacturing facility?	\$ _____
13.d	Is proof of purchase supplied by the entity receiving the tax credit?	Yes <input type="checkbox"/> No <input type="checkbox"/>
13.e	Are the following supporting documents attached to the application? <ul style="list-style-type: none"> • Invoices for eligible equipment components, purchased after Jan 1, 2025, that equal the expenditure for which the tax credit will be calculated and demonstrate the delivery to the applicant's facility located in NM. • IRS Form 4562: Depreciation schedule 	Yes <input type="checkbox"/> No <input type="checkbox"/>
13.f	If the applicant selected "yes" on Form 45.A: question 12.i, the applicant must attach all relevant materials submitted to the IRS to claim the 45X production tax credit.	Did the applicant select "yes" on Form 45.A: question 12.i? Yes <input type="checkbox"/> No <input type="checkbox"/> Are relevant materials related to 45X attached? Yes <input type="checkbox"/> No <input type="checkbox"/>

Section 3: Signature

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

14. Print Name	15. Title
16. Signature	17. Date (MM/DD/YYYY)

Please submit forms to Advanced.energy.equipment@emnrd.nm.gov with the subject line "Your Company Name - Form 45.B"