



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

New Solar Market Development Tax Credit (NSMDTC)  
 3.3.14 New Mexico Administrative Code (NMAC)

***New Solar Market Development Tax Credit***

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# Introduction

A New Mexico taxpayer, business or agricultural enterprise who has purchased and installed, on property they own, a photovoltaic solar energy system or solar thermal energy system is eligible for a state tax credit for the tax year in which the system is installed.

Legislation has allocated the annual aggregate amounts of the state tax credit available to applicants owning certified solar energy systems is limited to \$12,000,000 per calendar year for taxable years March 01, 2020, through January 1, 2032. When the \$12,000,000 limit for solar energy systems is reached based on the total of applicants certified, the department will no longer certify systems in that calendar year. Applications received after the aggregate limit is reached shall not be approved and will be returned to applicant. Exhausted fund year applications may not apply in the following fund year.

The tax credit is available for up to 10% of the equipment, materials, and labor costs of a solar energy system, which may not exceed \$6,000. The cost of a solar energy system the department certifies shall be the net cost of acquiring the system and shall not include disallowed costs pursuant to 3.3.14.15 C NMAC. The fund year of the solar energy system is determined by the date the building code authority certifies a successful inspection of the solar system. The tax credit can be sold, exchanged, or otherwise transferred to another taxpayer for the full value of the credit. Any tax credit that is over the taxpayer's liability shall be refunded.

The EMNRD is no longer accepting paper applications. The contractor's statement of understanding is replacing the paper application. The intent is to support the applicants by having the contractor provide required data about the solar energy system installed and to meet statutory requirements.

An applicant must submit an electronic application with required supporting documents to the Energy Minerals and Natural Resources Department (EMNRD) no later than one calendar year following the taxable year for which the solar energy system is installed or until fund year has been exhausted by distribution award of certificate of eligibility, whichever comes first. We consider complete applications in the order received, review the application package for content, check documentation for accuracy, determine fund year, and fund availability. The department shall disapprove an application that is not complete or does not meet the approval criteria. The applicant will have to resubmit the application package for the disapproved project. The resubmitted application will be considered as if it were a new application. If the tax credit fund cap has been reached, the applicant will be notified that their application is not certified and will not be issued a tax credit. Applications may not roll forward to a future fund year.

Prior to starting an electronic application, make sure to review your documentation for completeness. Once completed the electronic application will return an acknowledgement of a successful application submission message. Additionally, applicants will receive an email message alerting submission receipt, and a unique identification link to check the status of their submission. Please allow 3-4 weeks for processing of completed application. The department will send certificates of eligibility electronically to the e-mail address provided on the application.

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## *Quick Overview*

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**Step 1-** Purchase and install an operating solar energy system.

**Step 2-** Obtain required paperwork from installation contractor.

**Step 3-** Apply for tax credit with Energy Minerals and Natural Resources Department (EMNRD).

**Step 4-** Receive a certificate of eligibility tax credit award from EMNRD.

**Step 5-** Claim your tax credit with Taxation Revenue Department.

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## *Required Documents*

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A completed application package shall be electronically submitted with the following required documents. 3.3.14.9 NMAC. The application package shall meet 3.3.14 NMAC's requirements, partial applications will not be accepted. If an application package fails to meet a requirement, the department shall disapprove the application.

### **Required Documents:**

- A current property tax bill or other equivalent proof of ownership in the applicant's name for the residence, business, or agricultural enterprise where the solar energy system is installed. If there are multiple owners of the property where the solar energy system is installed a joint application must be submitted. 3.3.14.9 E. (1) NMAC
- The equipment, materials, and labor costs of a solar energy system the department certifies shall be documented by an itemized invoice. 3.3.14.9 E. (2) NMAC
- Building Code Inspection report that includes the building code authority's permit number and date of successful passing inspection of the solar system. Applicants may submit a physical form, or photo of inspection sticker, or a web-based report. If an electrical permit is issued, please include it. 3.3.14.9 F. (6) NMAC
- A copy of the solar energy system's design schematic **and** technical specifications 3.3.14.9 E (3) NMAC
- A completed Contractors Statement of Understanding signed by authorized representative of contractor who installed the solar energy system. 3.3.14.9 E. (4) NMAC

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## *Fund Limit*

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The annual aggregate amounts of the state tax credit available to applicants owning certified solar energy systems is limited to \$12,000,000 per calendar year. When the \$12,000,000 limit for solar energy systems is reached based on the total of applicants certified, the department will no longer certify systems in that year. Applications received after the aggregate limit is reached shall not be approved and will be returned to applicant. (3.3.14.8 C. NMAC) If a state tax credit is not available in the calendar year when the application was submitted, the applicant is notified the program has reached the tax credit cap and their application is not certified. (3.3.14.10 C. NMAC)

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## *Fund Balance*

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New Solar Market Development Tax Credit Dashboard link:

<https://www.emnrd.nm.gov/ecmd/tax-incentives/solar-market-development-tax-credit-smdtc/>

The Energy Conservation and Management Division (ECMD) collects data pertaining to Solar Market Development tax credit incentive program. The Dashboard is compiled from real time data collected by EMNRD through the tax credit application process. Here you will find the current annual amount and total tax credit amount approved for annual year. Only data for approved tax credits are included. The data is a sample of the distributed solar energy generation being installed throughout the state of New Mexico.

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## *Federal Tax Credit Incentive*

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The State Of New Mexico offers the New Solar Market Development Tax Credit which is available for up to 10% of the equipment, materials, and labor costs of a solar energy system, which may not exceed \$6,000.

The taxpayer's system may be eligible for the federal tax credit incentive, which is 26%-30% of the system cost. Federal income tax credit information can be found on this website:

<https://www.energy.gov/eere/solar/homeowners-guide-federal-tax-credit-solar-photovoltaics>

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## *Expansions / Upgrades*

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Specifics for consideration for an expansion of an existing system follow 3.3.14.13 NMSA

Solar energy systems or their portions that the department may certify shall be made of new equipment, components, and materials. An expansion of an existing solar energy system, end use annual energy production of the new system shall be increased in comparison to the existing system by a minimum total array power output of 100 watts direct current.

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## *Disallowed Costs*

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The cost of a solar energy system the department certifies shall be the net cost of acquiring the system and shall not include the following:

### 3.3.14.15

- C.** The cost of a solar energy system the department certifies shall be the net cost of acquiring the system and shall not include the following:
- (1)** expenses, including but not limited to:
    - (a)** unpaid labor or the applicant's labor;
    - (b)** unpaid equipment or materials;
    - (c)** land costs or property taxes;
    - (d)** costs of structural, surface protection and other functions in building elements that would be included in building construction if a solar energy system were not installed;
    - (e)** mortgage, lease or rental costs of the residence, business or agricultural enterprise;
    - (f)** legal and court costs;
    - (g)** research fees or patent search fees;
    - (h)** fees for use permits or variances;
    - (i)** design fees, permitting inspection fees, review stamp fees and interconnection fees;
    - (j)** membership fees;
    - (k)** financing costs or loan interest;
    - (l)** marketing, promotional or advertising costs;
    - (m)** repair, operating or maintenance costs;
    - (n)** warranty or extended warranty costs;
    - (o)** system resale costs;
    - (p)** system visual barrier costs;
    - (q)** adjacent structure modification costs for building structures such as portals, garages or pergolas to hold solar panels, or costs for modification or roof repair to hold solar panels;
    - (r)** vegetation maintenance costs including tree trimming;
    - (s)** contractor or inspector travel, mileage or overnight hotel stays;
    - (t)** recreational vehicle or hot tub ports;
    - (u)** trenching exceeding 50 feet; and
    - (v)** donations to food banks on the applicant's behalf; and
  - (2)** income, including:
    - (a)** payments the solar energy system contractor or other parties provide that reduce the system cost, including rebates, discounts and refunds except for federal, state and local government and utility company solar incentives;
    - (b)** services, benefits or material goods the solar energy system contractor or other parties provide by the same or separate contract, whether written or verbal; and
    - (c)** other financial incentives provided for solar energy system installation, if applicable.
- D.** The department shall make the final determination of the net cost of a solar energy system the department certifies pursuant to 3.3.14 NMAC.

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## *Tax Credit Claim*

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Energy Minerals and Natural Resources Department (EMNRD) certifies your solar system and upon final approval will issue a certificate of eligibility. Once you have received your certificate of eligibility from the Energy, Minerals, and Natural Resource Department (EMNRD) you may claim your New Solar Market Development tax credit incentive on your personal or fiduciary income tax with Taxation and Revenue Department. To claim the credit, the taxpayer must attach **Form TRD-41406, New Solar Market Development Tax Credit Claim Form**, to your electronic or paper income tax return (Form PIT-1) or fiduciary income tax return (Form FID-1), a completed Schedule CR (PIT-CR or FID-CR), and a copy of a certification of eligibility from EMNRD certifying the system and approving the taxpayer for the credit.

If you have questions with this process, please contact Taxation and Revenue Department: [www.tax.newmexico.gov](http://www.tax.newmexico.gov), e-mail: [businesscredit\\_mgr@tax.nm.gov](mailto:businesscredit_mgr@tax.nm.gov), or documents may be mailed to the Business Credit Claims Processing Unit at P.O. Box 5418, Santa Fe, NM 87502-5418, (505) 827-0792. You may file your return and attach all the necessary documents to claim the credit through the Department's electronic filing system, the Taxpayer Access Point, located at <https://tap.state.nm.us>

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## *Questions and Answers*

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**Q:** Why is my tax credit less than 10% of the cost of my solar energy system?

**A:** The cost of a solar energy system the department certifies shall be the net cost of acquiring the system and shall not include certain fees disallowed and additional costs pursuant to **3.3.14.15 C NMAC**. The tax credit is available for up to 10% of the equipment, materials, and labor costs of a solar energy system, which may not exceed \$6,000.

**Q:** What if I don't have tax liability?

**A:** To claim the credit, the taxpayer must attach to the personal income tax return (Form PIT-1) or fiduciary income tax return (Form FID-1) a completed Schedule CR (PIT-CR or FID-CR), TRD-41406, a copy of a certification of eligibility from EMNRD certifying the system

**Q:** How do you determine solar energy system year of eligibility?

**A:** The date of successful passing inspection permit by the building code authority will determine the fund year the solar energy system is certified.

**Q:** How many times can you claim solar tax credit?

**A:** The New Solar Market Development tax credit incentive is a onetime award.

**Q:** I keep receiving error that my document is uploaded.

**A:** Clear the computer cache or select start over.

**Q:** I live in my family rental and will be installing a solar system; do I qualify for tax credits?

**A:** Renter does not qualify for the tax credit

**Q:** Where is my refund?

**A:** EMNRD does not refund tax credit, the Department only certifies solar systems. Please contact Taxation Revenue Department on how to claim your tax credit.

**Q:** Itemized invoice is one document; the web application portal is asking for multiple invoices.

**A:** You may upload one invoice or upload the same invoice twice. You will have to rename the invoice because the system recognizes the file name and will prevent you from uploading the same invoice twice.

**Q:** What are other costs?

**A:** Other costs are subcontractors' invoices. Some solar installers subcontract for building, tree trimming, service panel upgrades, or other services.

**Q:** The system won't let me submit application.

**A:** All fields should have data values.

**Q:** Can I give my tax credit incentive to another?

**A:** Taxation Revenue Department Form TRD-41417 may be used by holder who sells, exchanges or transfers their credit to another taxpayer for the full value of the credit. Please contact Taxation Revenue Department.

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## *Definitions*

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**Azimuth Angle:** For a fixed array, the azimuth angle is the angle clockwise from true north describing the direction that the array faces. An azimuth angle of 180° is for a south-facing array, and an azimuth angle of zero degrees is for a north-facing array. For an array with one-axis tracking, the azimuth angle is the angle clockwise from true north of the axis of rotation. The azimuth angle does not apply to arrays with two-axis tracking and a zero (0) should be entered into the field. Typical azimuth angles for New Mexico could be from 135 degrees to 225 degrees. For systems where there are multiple modules on different roof faces, use the roof face that has the most modules for the azimuth angle. For arrays where half of the modules face east and half of the modules face west, use the azimuth for the western face, in this case, 270 degrees.

**Inverter Size kW:** the capacity of the inverter. For a microinverter on a module, the size would be the Watts divided by 1000. Example: a 240-Watt micro-inverter would be 0.24 kW. For a single large inverter, enter the capacity of that inverter. A 7,000-Watt inverter would be entered as 7.0 kW. This field does not record the total capacity of a microinverter system, but the individual capacity of one micro-inverter.

**Battery kW:** Enter the capacity of the storage system that is part of the photovoltaic system. Example: If there are three 400-Watt battery modules in the system, then the capacity number to enter is calculated as  $3 \times 400 / 1000 = 1.2$  kW. If the system uses a single battery system, then the capacity of that large system in kW would be entered. If the system uses individual cells, then the capacity in kW should be provided by the contractor or installer.

**Battery kWh:** the energy capacity of the storage system in kilowatt hours. The installer or contractor should provide this information from the battery system vendor. An example is a 1 kW capacity storage system that can operate for 4 hours. This is a  $1 \times 4 = 4$  kWh system.

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## *How do solar panels work?*

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Solar panels aren't new technology, but they still have a cloud of mystery surrounding how they work. The good news is that they aren't all that complicated.

Solar panels contain photovoltaic cells. When faced toward sunlight, these cells collect the sun's energy and transform it into electrical charges. During this process, photons (the light particles) knock electrons off of atoms, creating an electric flow.

The electricity produced by this process is direct current, or "DC." The problem is that our electrical systems use alternating current, or "AC." For this reason, solar systems require inverters to turn DC into usable AC electricity. This inverter is installed between the solar panels and the home's electrical system.

In some cases, the solar system may feed a bank of batteries, allowing the home to store electricity overnight or when cloudy conditions prevent effective electric production. In other cases, the system may wire directly into the home's grid, allowing the user to back feed energy to the utility company, often for a profit.

Depending on the size of the system, a solar system like the one described above can significantly lower a homeowner's utility bill. In some cases, the system's production may even offset the bill completely. This depends on many factors, however, and these factors may determine whether solar is worth it or not.

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## *Entering Application*

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### **Required Documents:**

- A current property tax bill or other equivalent proof of ownership in the applicant's name for the residence, business, or agricultural enterprise where the solar energy system is installed. If there are multiple owners of the property where the solar energy system is installed a joint application must be submitted. 3.3.14.9 E. (1) NMAC
- The equipment, materials, and labor costs of a solar energy system the department certifies shall be documented by an itemized invoice. 3.3.14.9 E. (2) NMAC
- Building Code Inspection report that includes the building code authority's permit number and date of successful passing inspection of the solar system. Applicants may submit a physical form, or photo of inspection sticker, or a web-based report. If an electrical permit is issued, please include it. 3.3.14.9 F. (6) NMAC
- A copy of the solar energy system's design schematic **and** technical specifications 3.3.14.9 E (3) NMAC
- A completed Contractors Statement of Understanding signed by authorized representative of contractor who installed the solar energy system. 3.3.14.9 E. (4) NMAC

**Web page:** <https://www.emnrd.nm.gov/>

**The submission portal:**  
<https://wwwapps.emnrd.nm.gov/ECMD/NSMDSubmissions/>



## Landing Page

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

## Application Prerequisites

- Check Fund Cap acknowledgement box.

*If the annual limit for solar energy systems is reached based on the total of applicants certified, the department will no longer certify systems in that year.*

- Select type of Solar System installed.  
*Contact ECMD for instructions on how to claim costs related to a solar thermal system.*
- Enter date of a successful final inspection permit

**Site Inspection Agreement**

To ensure compliance with 3.3.14.14.B NMAC and 3.3.14.19.B, the applicant agrees to allow the department or its authorized representative to inspect a solar energy system it has certified, within three years after the department's certification, upon the department providing a minimum of five days' notice to an applicant with a certified system.

Check if applicant freely agrees to a site inspection by EMNRD engineering staff.

- Check Site Inspection Agreement acknowledgement box.

### *Building Code Inspection report:*

*The building code authority's permit number and date of successful passing inspection, either noted on a physical form, or photo of inspection sticker or a web-based report.*

**Disallowed Costs Acknowledgment**

As authorized by 3.3.14.19 NMAC, the cost of a solar energy system for department certification must be the net cost of acquiring the system consisting or within the following:

1. expenses, including but not limited to:
  - a. material labor or the applicant's labor
  - b. system equipment or materials
  - c. design and/or permit fees
2. costs of physical contact, installation and other functions in building construction that would be included in building construction if a solar energy system were not installed
3. design, build or install-related transportation, insurance or other-related expenses
4. design staff costs
  - a. design fees or permit fees (if fees)
  - b. design permit fees or expenses
  - c. design fees, including inspection fees, design allow fees and related expenses fees
  - d. construction fees
5. permitting, construction or advertising costs
6. repair, operation or maintenance costs
7. material or electrical supply costs
8. system waste costs
9. financial cost of loan costs
10. additional charges for building or construction cost or permit charges not included in building permit, or used for installation or not used in building permit
11. registration or maintenance costs including this listing
12. contractor or inspection fees, design or design permit fees
13. architectural or other fees not included
14. financing or other costs on the equivalent of a loan, and
15. other existing

It is hereby acknowledged that the net cost of a solar energy system for department certification must be the net cost of acquiring the system consisting or within the following:

- a. payments for solar energy system construction or other project costs that reduce the system cost, including rebates, discounts and financial support for federal, state and local government and utility programs when available.
- b. services, products or additional goods the solar energy system contractor or other parties provide to the owner in accordance with the terms of the contract, whether written or verbal, and in other financial instruments or contracts for solar energy system installation, manufacture

Check if applicant acknowledges disallowed costs.

Next Continue

- Check Acknowledgement of Disallowed Cost box

*EMNRD may approve up to 10% net cost of acquiring system.*

- Select **Continue**

## Installation

**Installation**

Location

Address:  
Installation address

City/Town  
Building city/town

Zip Code:  
88000

County:  
-- Select a County --

Upload the Property Deed or Tax (if still showing ownership):  
Choose File No file chosen

- Enter the solar system project location address.

- **Upload** proof of ownership

*Property Tax bill, Property Valuation, Warranty Deed, or other proof of ownership*

## Building Code Authority

- Enter permit number.
- Enter date of a successful final inspection permit.
- Enter permit issuer.
- **Upload** a copy Building Code Inspection report.
- *Preferred: Electrical permit*

*The building code authority's permit number and date of successful passing inspection.  
Allowable documents: a physical form, or photo of inspection sticker/tag/label or a web-based report showing date of successful final approval.  
Date of a successful final inspection permit determines fund year of eligibility.*

- Select **Continue**

## Applicants

- Select your filing status:

**Individual or Joint:** *The primary applicant's name on Certificate of Eligibility.*

**Married, filing separately:** *Each applicant is awarded 50% ownership of split Certificates of Eligibility*

**Business LLC/LLP:** *The legal business entity is issued Certificate of Eligibility*

## Individual or Joint Filing

**Primary Applicant**

First Name:  
First name

Middle Initial:  
M.I.

Last Name:  
Last name

Phone:  
(999) 999-9999

Alternate Phone:  
(999) 999-9999

E-mail Address:  
Email address

Confirm E-mail Address:  
Confirm Email address

Address is the same as the Installation Location.

[Back](#) [Continue](#)

## Filing Separately

**Primary Applicant**

First Name:  
First name

Middle Initial:  
M.I.

Last Name:  
Last name

Phone:  
(999) 999-9999

Alternate Phone:  
(999) 999-9999

E-mail Address:  
Email address

Confirm E-mail Address:  
Confirm Email address

Address is the same as the Installation Location.

**Secondary Applicant**

First Name:  
First name

Middle Initial:  
M.I.

Last Name:  
Last name

Phone:  
(999) 999-9999

Alternate Phone:  
(999) 999-9999

E-mail Address:  
Email address

Confirm E-mail Address:  
Confirm Email address

Address is the same as the Primary Applicant.

[Back](#) [Continue](#)

- **Enter Primary applicant contact information.**

*This information will appear on Certificate of Eligibility.*

*If application receives final approval the Certificate of Eligibility will be emailed.*

- If mailing address is the same as installation location, leave box checked.
- Uncheck box if mailing address is different than solar system project location address.
- Select **Continue**

## Business/LLC/LLP

- **Enter Primary applicant contact information.**

*This information will appear on Certificate of Eligibility.*

*If application receives final approval the Certificate of Eligibility will be emailed.*

- If mailing address is same as location, leave box checked.
- Uncheck box,  
if mailing address is different than solar system project location address.
- Select **Continue**

**Primary Applicant**

Company Name:  
Company name

Optical the Business/LLC/LLP Form:  
Choose File No file chosen

First Name:  
First name

Middle Initial:  
M.I.

Last Name:  
Last name

Phone:  
(999) 999-9999

Alternate Phone:  
(999) 999-9999

E-mail Address:  
Email address

Confirm E-mail Address:  
Confirm Email address

Address is the same as the Installation Location.

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**System Installer (Self Installed)**

- Please select who installed solar system.

**Installation Method**

Contractor Installed

Self Installed

**Self-Installed**

**PV System Specifications**

PV System Specifications

Upload the Schematic or Design:

No file chosen

System Size DC Kilowatts:

Inverter Manufacturer:

Inverter Size Kilowatts:

Inverter Total AC Kilowatts:

Mount:

Roof

Ground: Rack

Ground: Pole

Tracking

**Photovoltaic Panels**

Module Tilt Degrees:

Azimuth Angle Degrees:

Module Manufacturer:

Module Model Number:

Module Quantity:

Module Unit List \$:

**Storage**

System is not connected to battery storage.

Battery Kilowatts:

Battery Kilowatt Hours:

Battery Model Number:

Battery Quantity:

Battery Unit List \$:

- **Upload** Schematic or Design

*a copy of the solar energy system's design schematic and technical specifications (3.3.14.9 E (3))*

- Enter photovoltaic system information.
- Enter battery storage information.

*Check box, if solar system is not connected to battery storage.*

- Select **Continue**

**System Installer (Contractor Installed)**

- Please select who installed solar system.

**System Installer**

Installation Method

Contractor Installed

Self Installed

**Contractor Installed**

**Contractor**

Firm Name:  
Firm Name

City:  
City

State:  
NM

Phone:  
(999) 999-9999

Email:  
Email Address

License Number:  
XXXXXX

License Class:  
Example: GB98, EE98, MM98

Upload the Statement of Understanding:  
Choose File No file chosen

**Contractor Representative**

Name:  
Full Name

Address:  
Address

Phone:  
(999) 999-9999

Email:  
Email Address

Back Continue

The “**Contractor Statement of Understanding**” is a required supplemental document and shall be attached to the NSMDTC electronic application.

*Applications will be disapproved without this form.*

- Enter contractor company information.  
*The information can be found on “Contractor Statement of Understanding” from to assist you in the application process.*
- Upload** Contractor Statement of Understanding.
- Select **Continue**

## Photovoltaic System Specifications

- **Upload** Electrical Schematic and Design sheet  
*Solar system's design and schematic sheet.*
- Enter photovoltaic system information.  
*The information can be found on "Contractor Statement of Understanding" from to assist you in the application process.*
- Enter battery storage information.  
*Check box, if solar system is not connected to battery storage.*
- Select **Continue**

### PV System Specifications

PV System Specifications

Upload the Schematic or Design:

Choose File No file chosen

System Size DC Kilowatts:

Inverter Manufacturer:

Inverter Size Kilowatts:

Inverter Total AC Kilowatts:

Mount:

Roof

Ground: Rack

Ground: Pole

Tracking

### Photovoltaic Panels

Module Tilt Degrees:

Azimuth Angle Degrees:

Module Manufacturer:

Module Model Number:

Module Quantity:

Module Unit List \$:

### Storage

System is not connected to battery storage.

Battery Kilowatts:

Battery Kilowatt Hours:

Battery Model Number:

Battery Quantity:

Battery Unit List \$:

Back
Continue

## System Cost

**Upload** itemized invoice.

The equipment, materials, and labor costs of a solar energy system the department certifies shall be documented by an itemized invoice.

### Solar system:

equipment and material cost +  
 Installation labor cost +  
 Other invoice costs +  
 Total system cost =

Solar tax credit may be award for up to 10% of total system costs.

**Notice:** *Certain fees reduce the computation amount of tax credit awarded. (See disallowed costs 3.3.14.15 NMAC)*

Do not enter zero as an invoice amount

## Sign and Submit

### Sign and Submit

- Check acknowledgement.
- Enter name.
- Enter date.
- Select **Submit Application**

### Married filing separate Split certificate

### Business Applicant

### Individual Applicant / Married filing jointly



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

## Congratulations!

Your submission was received.

An email message has been sent notifying submission receipt. The email will also include a unique link which allows you to check the status of your submission. If you do not receive the email, check your junk/spam folder. Please allow 3 to 4 weeks to process completed application.

The building code authority date of a successful inspection permit will determine the fund year of the solar energy system. The Department shall disapprove an application that is not complete or does not meet the approval criteria. If the tax credit fund cap has been reached, the applicant will be notified that their application is not certified and will not be issued a tax credit.

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## Errors

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- You can stop and start an application, or if your computer times out, or you may move between screens, the web portal retains your IP address information.
- Errors may occur if you attach and replace documents, because the system will recognize attachment requirement as fulfilled.
- Refreshing or using the back and forward buttons on the browser will cause issues. Please use the buttons on the page for navigation, and there should be no need for a refresh.
- Make sure your browser is up to date.
- Other costs are usually subcontractors' invoices not included in the itemized invoice. If you do not have other cost, you may leave the cell blank. Do not enter a zero, just leave it untouched. If you enter a zero, you will receive an error and the system will force you to attach a document.
- You can clear your computer cache, by selecting "Start Over" on the bottom of computer screen.



**Contact Information:**

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

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/)  
Telephone (505) 476-3310

