



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

New Solar Market Development Tax Credit (NSMDTC)

3.3.14 New Mexico Administrative Code (NMAC)

Contractors Statement of Understanding (CSOU)

The objective of this form is to generate supplemental documentation from the solar system *contractor / installer* to meet statutory requirements for the New Solar Market Development tax credit (NSMDTC) application process. **The Contractors Statement of Understanding (CSOU) is a required supplemental document and shall be attached to the NSMDTC electronic application.** Application website: <https://wwwapps.emnrd.nm.gov/ECMD/NSMDSubmissions/>

Applicant requirements:

A completed application package shall be electronically submitted with the following required documents.

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.
- The equipment, materials, and labor costs of a solar energy system the department certifies shall be documented by an itemized invoice.
- Building Code Inspection that includes the building code authority's, permit number and date of successful passing inspection of the solar system.
- A copy of the solar energy system's design schematic **and** technical specifications for the solar system.
- A completed Contractors Statement of Understanding (CSOU) signed by contractor who installed the solar energy system or the authorized representative.

The Energy, Minerals and Natural Resources Department shall make the final determination of the net cost of a solar energy system using the itemized invoice submitted with the application. The department considers complete applications in the order received, and will review the application package, check documentation for accuracy, and determine fund availability. 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 Certificate of Eligibility for NSMDTC.

Solar installation requirements:

The installation contractor is certifying the installed solar system meets the program requirements:

- ✓ The solar energy system was installed in full compliance that follows the latest adopted version of all applicable federal, state, and local government statutes or ordinances, rules or regulations and codes and standards that are in effect at the time that the applicant submits the application package.
- ✓ 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 installed solar energy system will work properly with regular maintenance.
- ✓ Contractor provided written operations and maintenance instructions to the applicant and posted a one-page summary of these instructions in a sheltered accessible location acceptable to the applicant and which is near or at the solar energy system's array or balance of system components.
- ✓ The New Solar Market Development tax credit shall be based on the equipment, materials, and labor costs of a solar energy system.

- ✓ Solar energy systems or their portions that the department may certify shall meet the following requirements:
 - (1) be made of new equipment, components, and materials.
 - (2) have a written minimum two-year warranty provided by the contractor on parts, equipment, and labor with the following exceptions:
 - (a) the warranty provided by the contractor on each specific piece of equipment shall not exceed the duration and conditions of the warranty provided by the manufacturer of the equipment against defects in materials and workmanship; and
 - (b) in the case of an expansion of an existing system, the warranty provided by the contractor shall be limited to cover only parts, equipment and labor directly related to the expansion.
- ✓ Solar system Contractor has read 3.3.14 NMSA's certification requirements.

~ Certification ~

The information provided on this form is accurate and complies with all New Solar Market Development tax credit (NSMDTC) requirements, any inaccuracies can be a basis for credit denial or other legal recourse. If a contractor installed the solar energy system, the contractor's authorized representative has read, signed, and dated the Statement of Understanding.

Important: *The date of successful final inspection will determine solar system fund year.*

				Y / N
Applicant Email		Project Location Address		Expansion to Existing System
Issuing Authority Name	City	County	Electrical Permit	Final Inspection Date
Contractor Company Name		Contractor Email Address	License Number	
Contractor Address, City, State		Contractor Telephone Number	License Class	
Module Manufacture		Module Model Number	Qty Installed	Unit Cost

Invoice

System Cost: _____ + *Component parts and equipment*

Labor Cost: _____ + *Installation labor*

Other Costs: _____ + *Subcontracting*

Total System Costs: _____ = *Gross total amount all invoices*

Module Tilt	Azimuth Angle	System Size DC kW	
Inverter Manufacturer	Inverter Size kW	Inverter total AC kW	
Battery Model	Qty Installed	Unit Cost	Battery kW Battery kWh

Printed Name Contractor / Representative

Contractor / Representative Signature

Date