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| State of New Mexico - Energy, Minerals and Natural Resources Department 1220 S. St. Francis Dr., Santa Fe, NM 87505 ─ [www.emnrd.nm.gov](http://www.emnrd.nm.gov/) ─ 505.476.3372 SBTC Application Form - Commercial Sustainable Building Tax Credit for **Commercial** Buildings  3.3.30 and 3.4.17 New Mexico Administrative Code (NMAC) | **Project No.**  **\*** C-     -A  Enter Project No. assigned on SBTC Request Form.  Form version date: 08/01/2021 |

\* indicates required information \* indicates only applies to Corporate Tax filing

**Applicant Information**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **\* Applicant Name** |  | | | **\* Tax Filing:**  **Corporate Tax**  **Personal Tax** |  |
| **\* Mailing Address, City, State, Zip** |  | | |  |  |
| **\* Telephone** |  | | | **\* Taxpayer ID (SSN or EID)** | |
| **\* Authorized Representative** |  | | | CONFIDENTIAL | |
| **Contact** |  | | | **\*\* Tax Year End (MM/DD)** | |
| **Contact Phone** |  | **Email** |  |  | |

**Project Information**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **\* Project Address, City, State, Zip** |  | | | **\* Qualified Occupied Square Footage** |  | |
| **\* County** |  | | | **\* Ownership:** **Original**  **Purchaser** | |  |
| **\* Legal Description** |  | | |  | |  |
|  |  | | | **\* Rating System:**  **LEED-NC**  **LEED-EB**  **LEED-CS**  **LEED-CI** | |  |
| **\* Modeled Energy Consumption** | kBtu/SF/year | **\* Check to confirm that the inputs for the energy model & Energy Target are the same.** |  | \* **Certification Level Achieved:** **Silver**  **Gold**  **Platinum** | |  |
| **\* Energy Sources** | **%** 0.00 kBtu/SF/year        **%** 2.00 kBtu/SF/year        **%** 0.00 kBtu/SF/year        **%** 0.00 kBtu/SF/year | | | **\* Date of LEED Certification** |  | |

**Applicant Agreement**

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| The applicant, or authorized representative, named above and signing this statement agrees that all information provided in this application package is true and correct to the best of the applicant’s knowledge. The applicant understands that there are annual aggregate state tax credit limits in place for the sustainable building tax credits; the division must verify the documentation submitted; and that, upon approval, the department issues a certificate of eligibility for a sustainable building tax credit for the taxable year in which the sustainable commercial building was certified or the next available year in which funds are available, until the last taxable year the tax credit is in effect. Furthermore, the applicant certifies that the applicant will not claim the solar market development tax credit pursuant to Section 7-2-18.14 NMSA 1978, for any solar thermal system or photovoltaic system installed in the sustainable building that was used as a component of qualification for the energy requirements or rating system certification level used in determining eligibility for the sustainable building tax credit. | |
|  |  |
| **\* Applicant’s Signature** | **\* Date** |
| **Checklist - SBTC Application**  **for Commercial Buildings**  Please review the following list to make sure you have provided all attachments required in the tax credit application package. For assistance, see the Sustainable Building Tax Credit for Commercial Buildings rule, 3.3.30 NMAC for personal income taxes, or 3.4.17 NMAC for corporate income taxes, and other information available at [www.emnrd.nm.gov](http://www.emnrd.nm.gov/), or contact the Energy, Minerals and Natural Resources Department (EMNRD) at (505) 476-3372. | |

**Required Attachments**

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|  | 1. Copy of a warranty deed, property tax bill, or ground lease in the applicant’s name for the address of the sustainable commercial building. |
|  | 1. Copy of the LEED certification form issued by USGBC, showing the date and level of certification achieved. |
|  | 1. Copy of the final LEED project info or project summary that shows the building’s square footage. |
|  | 1. Copy of the final LEED checklist that shows the LEED credits and points achieved. |
|  | 1. Copy of the final LEED optimize energy performance template or templates, signed by a New Mexico licensed design professional, submitted for LEED certification that shows the results of the energy model in kBtu/sf/year. |
|  | 1. If the percent of use of any energy source for the energy model is different from the original Energy Target documentation by more than 10%, submit revised documentation of the energy reduction requirement using the same percentages as in this SBTC Application Form. |
|  | 1. If available under the applicable LEED rating system, submit a copy of the LEED enhanced commissioning template. |
|  | 1. Completed and Signed copy(ies) of the RPD-41327 Tax Credit Approval Form. This will expedite processing your tax credit through Taxation and Revenue Department. |

**Optional Information (Please provide, if possible)**

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| --- | --- | --- |
|  | **Company** | **Name** |
| **Architect** |  |  |
| **Contractor** |  |  |
| **Mechanical Engineer** |  |  |
| **LEED AP** |  |  |

**Include pages 1 and 2 with your application package.**

**Definitions**

**Energy Sources** are the fuel types used in the building, including natural gas, electricity, propane, wood, et cetera.

**kBtu/SF/year** is the number of 1,000 British Thermal Units used per square foot of building space in one year.

**LEED** is the Leadership in Energy & Environmental Design green building rating system developed by the U.S. Green Building Council.

**LEED-CI** is LEED for Commercial Interiors.

**LEED-CS** is LEED for Core & Shell.

**LEED-EB** is LEED for Existing Buildings.

**LEED-NC** is LEED for New Construction and major renovations.

**Qualified Occupied Square Footage** is the square footage of the building’s occupied spaces as reflected on the LEED project summary.

**Taxable Year End** is the ending date of the fiscal year for a corporate tax filing and 12/31 for a personal tax filing.

**Taxpayer ID** is the social security number for a Personal Income Tax credit and the NM CRS number for a Corporate Income Tax credit.