



**FORM 1 RESIDENTIAL SOLAR NMAC 3.3.14  
SOLAR SYSTEM CERTIFICATION APPLICATION**

For ECMD USE Only

New Solar Market Development Income Tax Credit Form 1

**\*Asterisk indicates required information**  
EIN numbers are accepted. NM CRS numbers are not accepted. Report only one Primary SSN unless you will file separately.

**NM Taxpayer Information CONFIDENTIAL** (when Social Security Number entered)

|                           |   |  |
|---------------------------|---|--|
| <b>1* Name</b>            | Title First Name MI Last Name   | <b>*SSN</b>  |
| <b>2 Name</b>             | Title First Name MI Last Name   | <b>SSN</b>   |
| <b>3* Mailing Address</b> | Street Number Street Name or HWY Number or PO Box # Town or City State        | <b>*ZIP (+ 4)</b>  |
| <b>4* System Location</b> | Street Number Street Name or HWY Number or PO Box # Town or City State County | <b>*ZIP (+4)</b>   |
| <b>5 *Contact Info</b>    | Phone Number with Area Code Email Address                                     | <b>Other Contact</b> Phone Number with Area Code Email Address |

**14\* Individual/Joint** Married, Filing Separately Business/LLC/LLP

**Contractor(s) Information** 6 If applicant installed the system without a contractor, check here

|                         |                              |                     |   |
|-------------------------|------------------------------|---------------------|---|
| <b>7 *Contractor #1</b> | Firm Name Town or City State | <b>Contact Info</b> | Phone Number with Area Code Email Address |
| <b>8 Contractor #2</b>  | Firm Name Town or City State | <b>Contact Info</b> | Phone Number with Area Code Email Address |

**Solar System Information (Specify 9 and/or 10)**

**9\* PV System Size in kW DC Inverter total AC kW Roof Ground Mount: Rack Pole Tracking**  
Off Grid On Grid Utility

**10\* Solar Thermal System Number of Collectors Roof Top Ground Mount Hot Water Space Heating**

**11 Solar System Costs for NM Tax Credit**

a. \*Contractor #1 invoice \$ \_\_\_\_\_  
b. Contractor #2 invoice \$ \_\_\_\_\_  
c. Other Costs (w invoice) \$ \_\_\_\_\_  
d. \*Total System Cost (basis) \$ \_\_\_\_\_

**12 Applicant Agreement**

The applicant 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 has read the certification requirements of 3.3.14 NMAC. The applicant understands that there are annual aggregate state tax credit limits in place for solar thermal systems and photovoltaic systems and that the department must certify the solar energy system documented in this application package before the applicant is eligible for a state tax credit. Furthermore, the applicant agrees to:

- make any changes the department requires to the solar energy system for compliance with 3.3.14 NMAC;
- operate the solar energy system for a minimum of five years after department certification or, if the residential, business, or agricultural enterprise where the solar energy system is located is sold or transferred to another party within five years after the department's certification of the solar energy system, the sale or transfer agreement shall require the solar energy system's continued operation or maintenance for energy production for no less than the balance of the five-year period remaining;
- provide for the solar energy system's regular maintenance for a minimum of five years with the applicant's own resources or through a contractor;
- and allow the division or its authorized representative to inspect the solar energy system that is described in the application package, from the application package's submittal to three years after the department has certified the solar energy system, upon the division providing a minimum of five days notice to the applicant.

Date System was placed in Operation \_\_\_\_\_

\_\_\_\_\_  
APPLICANT'S SIGNATURE DATE

\_\_\_\_\_  
APPLICANT'S SIGNATURE DATE

\_\_\_\_\_  
\* APPLICANT'S PRINTED NAME

\_\_\_\_\_  
\*APPLICANT'S PRINTED NAME

For ECMD USE Only



## Form 2 Residential Solar NMAC 3.3.14

### Solar PV System Installation Form

For ECMD USE Only

New Solar Market Development Income Tax Credit Form 2

\*Asterisk indicates required information

#### NM Taxpayer Information

|                    |  |              |                             |
|--------------------|--|--------------|-----------------------------|
| 1* Name            | First Name MI Last Name                              | Contact Info | Phone Number with Area Code |
| 2* System Location | Street Number Street Name or HWY Town or City County | *ZIP(+ 4)    |                             |

#### Contractor Information

|                             |           |                          |       |               |                                      |
|-----------------------------|-----------|--------------------------|-------|---------------|--------------------------------------|
| 3 * Business                | Firm Name | License Number           | XXXXX | License Class | GB98, EE98, MM98                     |
| * Contractor Representative | Name      | Street Address or PO Box | Town  | Contact Info  | Phone Number with Area Code or Email |

#### 4 \* Photovoltaic System List Information

Module Tilt \_\_\_\_\_ deg. Azimuth Ang. \_\_\_\_\_ deg. Module Mfr. \_\_\_\_\_

Inverter Size kW \_\_\_\_\_ Inv. Mfr. \_\_\_\_\_ Battery kW \_\_\_\_\_ kWhrs \_\_\_\_\_

\*Solar System Costs Reference Contractor Invoice(s) \_\_\_\_\_

- a. \*Module model number \_\_\_\_\_ Quantity \_\_\_\_\_ Unit list \$ \_\_\_\_\_
- b. Battery model \_\_\_\_\_ Quantity \_\_\_\_\_ Unit list \$ \_\_\_\_\_
- c. \*Labor Costs \_\_\_\_\_ \$ \_\_\_\_\_
- d. \*System Cost \_\_\_\_\_ \$ \_\_\_\_\_

#### 5 \* BUILDING CODE AUTHORITY (BCA) Include inspection printout from BCA with application

\*Permit # \_\_\_\_\_ NMCID \_\_\_\_\_ City \_\_\_\_\_ County \_\_\_\_\_

Date permit issued: \_\_\_\_\_ \* Date when the final inspection was complete: \_\_\_\_\_

6 Applicant installed the system without a contractor and is signing as the contractor in the representation below. Check

#### 7\* \*CONTRACTOR REPRESENTATION

The contractor named above agrees:

- That the solar energy system was installed in full compliance with all applicable federal, state, and local government laws, regulations, codes and standards that are in effect at the time of installation.
- The contractor has read the certification requirements of 3.3.14 NMAC.
- The installed solar energy system will work properly with regular maintenance.
- The contractor provided written operations and maintenance instructions to the above named taxpayer and posted a one-page summary of these instructions in a sheltered accessible location acceptable to the taxpayer and which is near or at the solar energy system's array or balance of system components.

Date when the solar system was complete and ready to operate: \_\_\_\_\_

\_\_\_\_\_  
\*CONTRACTOR SIGNATURE

\_\_\_\_\_  
\*DATE

\_\_\_\_\_  
\*CONTRACTOR PRINTED NAME



**Form 3 Residential Solar NMAC 3.3.14**  
**Solar Thermal System Installation Form**

For ECMD USE Only

New Solar Market Development Income Tax Credit Form 3

| NM Taxpayer Information   |  |                                      |  |                          |  |
|---|--|--------------------------------------|--|--------------------------|--|
| 1*Name  |  | Contact Info                         |  |                          |  |
| First Name MI Last Name   |  | Phone Number with Area Code          |  |                          |  |
| 2*System Location   |  | *ZIP(+ 4)                            |  |                          |  |
| Street Number or HWY or Street Name Town or City County   |  |                                      |  |                          |  |
| 3* Contractor Information   |  |                                      |  |                          |  |
| Business Name   |  | * License Number                     |  | * License Class          |  |
| Firm Name   |  | XXXXX                                |  | GB98, FF98, MM98         |  |
| 4* Contractor Representative  |  | Contact Info                         |  |                          |  |
| Name Street Address or PO Box Town  |  | Phone Number with Area Code or Email |  |                          |  |
| 5* Solar Thermal List Information   |  |                                      |  |                          |  |
| SRCC ID _____ Collector Tilt _____ deg. Azimuth Ang. _____ deg.   |  |                                      |  |                          |  |
| Collector Mfr. _____ Collector Aperture _____ in. X _____ in.   |  |                                      |  |                          |  |
| Thermal Storage Fluid _____ Volume _____  |  |                                      |  |                          |  |
| Freeze Protect: Glycol Controller Drainback   |  |                                      |  |                          |  |
| Overheat Protect: TPR valve Radiator Dump   |  |                                      |  |                          |  |
| 6* Solar System Costs Reference Contractor Invoice(s) _____   |  |                                      |  |                          |  |
| a. *Collector model number _____ Quantity _____ unit list \$ _____  |  |                                      |  |                          |  |
| b. Storage tank model _____ Quantity _____ unit list \$ _____   |  |                                      |  |                          |  |
| c. *Labor Cost _____ \$ _____   |  |                                      |  |                          |  |
| d. *System Cost _____ \$ _____  |  |                                      |  |                          |  |
| 7* BUILDING CODE AUTHORITY (BCA) Include inspection printout from BCA with application  |  |                                      |  |                          |  |
| *Permit # _____ NMCID City _____ County _____   |  |                                      |  |                          |  |
| Date permit issued _____ *Date when the final inspection was complete _____   |  |                                      |  |                          |  |
| 8* Applicant installed the system without a contractor and is signing as the contractor in the representation below. Check  |  |                                      |  |                          |  |
| 9* CONTRACTOR REPRESENTATION  |  |                                      |  |                          |  |
| The contractor named above agrees:  |  |                                      |  |                          |  |
| a) That the solar energy system was installed in full compliance with all applicable federal, state, and local government laws, regulations, codes and standards that are in effect at the time of installation.  |  |                                      |  |                          |  |
| b) The contractor has read the certification requirements of 3.3.14 NMAC.   |  |                                      |  |                          |  |
| c) The installed solar energy system will work properly with regular maintenance.   |  |                                      |  |                          |  |
| d) The contractor provided written operations and maintenance instructions to the above named taxpayer and posted a one-page summary of these instructions in a sheltered accessible location acceptable to the taxpayer and which is near or at the solar energy system's array or balance of system components. |  |                                      |  |                          |  |
| Date when the solar system was complete and ready to operate: _____   |  |                                      |  |                          |  |
| *CONTRACTOR SIGNATURE   |  | *DATE                                |  | *CONTRACTOR PRINTED NAME |  |



**Form BCA Residential Solar NMAC 3.3.14**  
**Solar System Installation Form- BCA**

New Solar Market Development Income Tax Credit Form BCA

For ECMD USE Only

|   |            |       |                   |              |                             |
|---|------------|-------|-------------------|--------------|-----------------------------|
| <b>*Asterisk indicates required information</b>   |            |       |                   |              |                             |
| <b>NM Taxpayer Information</b>  |            |       |                   |              |                             |
| 1 *Name   | First Name | MI    | Last Name         | Contact Info | Phone Number with Area Code |
| 2 *BUILDING CODE AUTHORITY (BCA)  |            |       |                   |              |                             |
| NMCID      City      County   |            |       |                   |              |                             |
| *Permit #   |            |       |                   |              |                             |
| Date permit issued      *Date when the final inspection was complete  |            |       |                   |              |                             |
| *AUTHORITY HAVING JURISDICTION SIGNATURE  |            | *DATE | *AHJ PRINTED NAME |              | PHONE NUMBER                |
| <p>The application for the Solar Market Development Tax Credit requires evidence of the system being inspected and being approved by the local building official. By having the official or inspector sign the Building Code Authority (BCA) block above, the requirement can be satisfied. Other ways of approval are having a <b>copy</b> of the 'Green Tag' approval (example shown below) attached to the application, or attaching a printout issued by the local building inspection authority of the inspection report showing the permit number, date and a pass result.</p> <div style="border: 1px solid green; padding: 10px; margin: 10px auto; width: 80%;"><p style="text-align: center; font-weight: bold; font-size: 1.2em;">Local Building Authority</p><div style="display: flex; justify-content: space-around; align-items: center;"><div style="text-align: center;"><br/><u>Mr. Example</u><br/>Inspector</div><div style="text-align: center;"><u>Today</u><br/>Date</div></div></div> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"><p><sup>3</sup> Example of the size and typical shape of the 'Green Tag' showing system approval by the local Building Inspector.</p></div> |            |       |                   |              |                             |



## Form 4 Residential Solar NMAC 3.3.14

### Taxpayer and Contractor Statement of Understanding (SOU)

For ECMD USE Only

New Solar Market Development Income Tax Credit Form 4

|              |                      |                 |  |
|--------------|----------------------|-----------------|--|
| 1 Applicant  | <div>Name</div>      | Contact<br>Info | <div>Phone Number with Area Code</div> |
| 2 Contractor | <div>Firm Name</div> | Contact<br>Info | <div>Phone Number with Area Code</div> |

### <sup>3</sup> TAXPAYER AND CONTRACTOR STATEMENT OF UNDERSTANDING

- A. If a contractor installs the solar energy system, the contractor shall inform the taxpayer about system design, installation, performance, operation and maintenance by providing the following:
- (1) prior to system installation, a summary of the specific system type that meets all 3.3.14 NMAC's requirements, the system's capacity or size, and the system's estimated annual energy production;
  - (2) upon completion of system installation, written operation and maintenance instructions, including how to conduct simple diagnostic observations and tests to determine if the solar energy system is working properly to produce energy;
  - (3) upon completion of system installation, a written summary of operation and maintenance instructions on one page, posted at an accessible location acceptable to the taxpayer and that is near or at the solar energy system's array or balance of system components; and
  - (4) upon completion of system installation, written warranties in effect for equipment and contractor's labor, including their start and end dates and telephone, address and website contact information, as applicable, for honoring or extending warranties.
- B. If the solar energy system is a solar thermal system, the following information shall be displayed:
- (1) pump or fan status by a visual indicator, as applicable;
  - (2) outlet temperature of the collector loop;
  - (3) if a liquid collector, the collector loop's pressure; and
  - (4) the solar storage tank's temperature, if applicable.
- C. If the solar energy system is a photovoltaic system, the following information shall be displayed:
- (1) for all photovoltaic systems, a visual indicator for operating status;
  - (2) for an electric utility interconnected system without batteries
    - (a) daily and cumulative energy production in kilowatt-hours alternating current of the inverter output; and
    - (b) instantaneous power output in kilowatts alternating current of the inverter output;
  - (3) for an electric utility interconnected system with batteries, a method to enable real-time evaluation of system power or energy production; and
  - (4) for a stand-alone system with battery storage
    - (a) voltage and amperes of module array; and
    - (b) battery storage level.
- D. If the system is installed by a contractor, 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;
  - (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 upgrade or expansion; and

|                                    |                  |                                      |
|------------------------------------|------------------|--------------------------------------|
| <div>*Contractor's Signature</div> | <div>*Date</div> | <div>Contractor's Printed Name</div> |
| <div>*Applicant's Signature</div>  | <div>*Date</div> | <div>Applicant's Printed Name</div>  |
| <div>Applicant's Signature</div>   | <div>Date</div>  | <div>Applicant's Printed Name</div>  |



New Mexico Energy, Minerals, and Natural Resources Department  
1220 South St. Francis Dr. Santa Fe, NM 87505  
<https://www.emnrd.nm.gov/ecmd/>  
EMNRD.TaxCredits@state.nm.us



## Form 5 Residential Solar NMAC 3.3.14

### Business/LLC/LLP Form

For ECMD USE Only

New Solar Market Development Income Tax Credit Form 5

| Contact Information  |   |              |  |
|--|---|--------------|--|
| 1 LLC/LLP  | <div>Firm Name</div>  | *FEIN        |  |
| 2 Authorized Representative  | <div>Name</div>   | Contact Info | <div>Phone Number with Area Code</div> |
| 3* Mailing Address   | <div>Street Number and Street Name or HWY Number or PO Box #      Town or City      State</div> | *ZIP (+ 4)   |  |
| Signature  |   |              |  |
| <div><div><div>*Authorized Representative Signature</div><div>*Date</div><div>Authorized Representative Printed Name</div></div></div> |   |              |  |



**Form 0 Residential Solar NMAC 3.3.14**  
**Solar System Certification Application Checklist**  
New Solar Market Development Income Tax Credit Form 0

For ECMD USE Only

**NM Taxpayer Information**

|         |            |    |           |               |  |
|---------|------------|----|-----------|---------------|--|
| 1 Name: |            |    |           | Contact Info: |  |
|         | First Name | MI | Last Name |               |  |

Use this Checklist to ensure you have a complete application package. Forms 1 through 3 are available from the Solar Market Development section of the website above or may be provided as completed documents if you employed a contractor. Attachments (A-1 to A-5) are supporting documents from the tax assessor, contractor, or the utility.

| Application completed date:           |      |  |   |     |                                   | For ECMD USE |
|---------------------------------------|------|--|---|-----|-----------------------------------|--------------|
|                                       |      |  | Month   | Day | Year                              |              |
| Document Order in Application Package | Form | Form Name  | Complete Criteria<br>√  |     | Part of Application Package?<br>√ |              |
| 1                                     | 0    | Application Checklist                                      |   |     |                                   |              |
| 2                                     | 1    | Solar System Certification Application                     | Signed ?<br>Dated ?<br>SSN/EIN filled in?                     |     |                                   |              |
| 3                                     | 2    | Solar PV System Installation Form                          | Signed ?<br>Dated ?   |     |                                   |              |
| 4                                     | BCA  | Solar System BCA / Inspection Report                       | Optional if Form 2 is complete in BCA block Signed ? / Dated? |     |                                   |              |
| 5                                     | 3    | Solar Thermal Installation Form                            | Signed ?<br>Dated ?   |     |                                   |              |
| 6                                     | BCA  | Solar System BCA / Inspection Report                       | Optional if Form 3 is complete in BCA block Signed ? / Dated? |     |                                   |              |
| 7                                     | 4    | Taxpayer and PV Contractor SOU                             | Signed ?<br>Dated ?   |     |                                   |              |
| 8                                     | 4    | Taxpayer & Thermal Contractor SOU                          | Signed ?<br>Dated ?   |     |                                   |              |
| 9                                     | 5    | Business/LLC/LLP Form                                      | FEIN?<br>Signed ?<br>Dated ?                                  |     |                                   |              |
| 10                                    | A-1  | Property Tax Bill, or Notice of Valuation                  | Appl' name listed?<br>LLC / LLP / Co. ?                       |     |                                   |              |
| 11                                    | A-2  | Invoice(s)   |   |     |                                   |              |
| 12a                                   | A-3  | Solar System Design or Schematic                           |   |     |                                   |              |
| 12b                                   | A-4a | For PhotoVoltaic – Utility Interconnect Agreement          | Contract Number?<br>Signed ?<br>Dated ?                       |     |                                   |              |
| 13                                    | A-4b | For Solar Thermal – SRCC Certification Form                | Not Required for PV System                                    |     |                                   |              |
| 14                                    | A-5  | Building Code Inspection Report, or Copy of Inspection tag | Required by Form 2 or Form 3                                  |     |                                   |              |