

Before you begin your online application, please read the following instructions to make sure you have all information and documentation required to submit your application:

**Upload Checklist (not all may be applicable to your project see below for more detail)**

Proof of inspection and approval of installation; if applicable;
Copy of a property deed or property tax bill
Itemized invoice(s)
Documentation from supplier verifying the following performance values for heating and cooling products (air source heat pumps, ground source heat pumps, and heat pump water heaters).
Documentation from supplier verifying the following performance values for windows and doors.
Documentation showing insulation specification (R-value per inch) and installed insulation thickness meets the minimum R-10 insulation value improvement over existing wall or ceiling insulation value. Insulation replacement with less than an R-10 improvement is not eligible.
Documentation showing the EV ready equipment branch circuit meets the following capacity specifications.

1. Collect all necessary documentation and scan, photograph or otherwise create an electronic copy for upload. See the following table for the documentation required for all applications and each type, of tax credit eligible, energy conserving product installed.

<p>All Application:                  (1) proof of inspection and approval of installation; if applicable;  <b>May be a signed inspection form from the local building code authority, a copy of an online database showing date of inspection and approval status, or a photo of an approval inspection tag (e.g. green tag). This is only required if a building permit was required for the installation.</b>                  (2) a copy of a deed or property tax bill showing the owners name and the legal description of the home or building; and  <b>May be a photo or scanned copy of the most recent property tax bill or assessment or an electronic copy of the county assessor's webpage showing your property information. Your name and the property address must match the data submitted in the online application.</b>                  (3) an itemized invoice showing the quantity of product, product make and model number, cost of the energy-conserving product and the cost for installation.  <b>Cost of installation shall be limited to the installation of the energy conserving product and only ancillary installations of products necessary for the full operation of the energy conserving product (e.g. electrical upgrades). Again all documents must be in electronic format and ready for upload.</b></p>																																
<p>Energy Star Equivalent Heating/Cooling Products (Air Source Heat Pump, Ground Source Heat Pump, and Heat Pump Water Heater):  <b>Verify the product(s) identified in the application meet the required specifications below, as applicable:</b></p>																																
<p><b>Air Source Heat Pumps manufactured prior to 2023</b></p> <table border="1"> <tr> <td>SEER (Seasonal Energy Efficiency Rating)</td> <td>EER (Energy Efficiency Rating)</td> <td>HSPF (Heating Seasonal Performance Factor)</td> </tr> <tr> <td>Greater than or equal to 16.0</td> <td>Greater than or equal to 12.5</td> <td>Greater than or equal to 9.2</td> </tr> </table>			SEER (Seasonal Energy Efficiency Rating)	EER (Energy Efficiency Rating)	HSPF (Heating Seasonal Performance Factor)	Greater than or equal to 16.0	Greater than or equal to 12.5	Greater than or equal to 9.2																								
SEER (Seasonal Energy Efficiency Rating)	EER (Energy Efficiency Rating)	HSPF (Heating Seasonal Performance Factor)																														
Greater than or equal to 16.0	Greater than or equal to 12.5	Greater than or equal to 9.2																														
<p><b>Air Source Heat Pumps manufactured after January 1, 2023</b></p> <table border="1"> <tr> <td>SEER2</td> <td>EER2</td> <td>HSPF2</td> </tr> <tr> <td>Greater than or equal to 15.2</td> <td>Greater than or equal to 11.7</td> <td>Greater than or equal to 7.8</td> </tr> </table>			SEER2	EER2	HSPF2	Greater than or equal to 15.2	Greater than or equal to 11.7	Greater than or equal to 7.8																								
SEER2	EER2	HSPF2																														
Greater than or equal to 15.2	Greater than or equal to 11.7	Greater than or equal to 7.8																														
<p><b>Ground Source Heat Pumps</b></p> <table border="1"> <tr> <td><b>Product Type</b></td> <td><b>EER</b></td> <td><b>COP (Coefficient of Performance)</b></td> </tr> <tr> <td colspan="3"><b>Water-to-Air</b></td> </tr> <tr> <td>Closed Loop Water-to-Air</td> <td>Greater than or equal to 17.1</td> <td>Greater than or equal to 3.6</td> </tr> <tr> <td>Open Loop Water-to-Air</td> <td>Greater than or equal to 21.1</td> <td>Greater than or equal to 4.1</td> </tr> <tr> <td colspan="3"><b>Water-to-Water</b></td> </tr> <tr> <td>Closed Loop Water-to-Water</td> <td>Greater than or equal to 16.1</td> <td>Greater than or equal to 3.1</td> </tr> <tr> <td>Closed Loop Water-to-Water</td> <td>Greater than or equal to 20.1</td> <td>Greater than or equal to 3.5</td> </tr> <tr> <td colspan="3"><b>Direct Geo Exchange (DGX)</b></td> </tr> <tr> <td>DGX-to-Air</td> <td>Greater than or equal to 16.0</td> <td>Greater than or equal to 3.6</td> </tr> <tr> <td>DGX-to-Water</td> <td>Greater than or equal to 15.0</td> <td>Greater than or equal to 3.1</td> </tr> </table>			<b>Product Type</b>	<b>EER</b>	<b>COP (Coefficient of Performance)</b>	<b>Water-to-Air</b>			Closed Loop Water-to-Air	Greater than or equal to 17.1	Greater than or equal to 3.6	Open Loop Water-to-Air	Greater than or equal to 21.1	Greater than or equal to 4.1	<b>Water-to-Water</b>			Closed Loop Water-to-Water	Greater than or equal to 16.1	Greater than or equal to 3.1	Closed Loop Water-to-Water	Greater than or equal to 20.1	Greater than or equal to 3.5	<b>Direct Geo Exchange (DGX)</b>			DGX-to-Air	Greater than or equal to 16.0	Greater than or equal to 3.6	DGX-to-Water	Greater than or equal to 15.0	Greater than or equal to 3.1
<b>Product Type</b>	<b>EER</b>	<b>COP (Coefficient of Performance)</b>																														
<b>Water-to-Air</b>																																
Closed Loop Water-to-Air	Greater than or equal to 17.1	Greater than or equal to 3.6																														
Open Loop Water-to-Air	Greater than or equal to 21.1	Greater than or equal to 4.1																														
<b>Water-to-Water</b>																																
Closed Loop Water-to-Water	Greater than or equal to 16.1	Greater than or equal to 3.1																														
Closed Loop Water-to-Water	Greater than or equal to 20.1	Greater than or equal to 3.5																														
<b>Direct Geo Exchange (DGX)</b>																																
DGX-to-Air	Greater than or equal to 16.0	Greater than or equal to 3.6																														
DGX-to-Water	Greater than or equal to 15.0	Greater than or equal to 3.1																														
<p><b>Heat Pump Water Heaters</b></p> <table border="1"> <tr> <td><b>HPWH Type</b></td> <td><b>Uniform Energy Factor (UEF)</b></td> <td><b>First-Hour Rating (FHR)</b></td> </tr> <tr> <td>Integrated HPWH</td> <td>Greater than or equal to 3.3</td> <td>Greater than or equal to 45 gallons per hour</td> </tr> <tr> <td>Integrated HPWH, 120 Volt / 15 Amp Circuit</td> <td>Greater than or equal to 2.2</td> <td>Greater than or equal to 45 gallons per hour</td> </tr> <tr> <td>Split-system HPWH</td> <td>Greater than or equal to 2.2</td> <td>Greater than or equal to 45 gallons per hour</td> </tr> </table>			<b>HPWH Type</b>	<b>Uniform Energy Factor (UEF)</b>	<b>First-Hour Rating (FHR)</b>	Integrated HPWH	Greater than or equal to 3.3	Greater than or equal to 45 gallons per hour	Integrated HPWH, 120 Volt / 15 Amp Circuit	Greater than or equal to 2.2	Greater than or equal to 45 gallons per hour	Split-system HPWH	Greater than or equal to 2.2	Greater than or equal to 45 gallons per hour																		
<b>HPWH Type</b>	<b>Uniform Energy Factor (UEF)</b>	<b>First-Hour Rating (FHR)</b>																														
Integrated HPWH	Greater than or equal to 3.3	Greater than or equal to 45 gallons per hour																														
Integrated HPWH, 120 Volt / 15 Amp Circuit	Greater than or equal to 2.2	Greater than or equal to 45 gallons per hour																														
Split-system HPWH	Greater than or equal to 2.2	Greater than or equal to 45 gallons per hour																														
<p>Energy Star Windows:  <b>Provide photos of performance stickers or other documentation from supplier verifying the following performance values:</b>                   U-Factor (Btu/ft<sup>2</sup>·x°F)                  Solar Heat Gain Coefficient (SHGC)                  Air Leakage (cfm/ft<sup>2</sup>)   <b>Performance values shall meet the minimum values for each climate region associated with the county the building resides in. The performance values below are from ENERGY STAR Program Requirements for Residential Windows, Doors, and Skylights: Version 6.0. Version 7.0 is under development and so the requirements may change, please verify performance requirements at <a href="https://www.energystar.gov/products/spec">https://www.energystar.gov/products/spec</a>, prior to purchasing equipment and applying for the tax credit.</b>   <b>Climate Regions by County (New Mexico):</b>  <b>New Mexico Counties in Energy Star South-Central Region:</b>  <b>Chaves, Dona Ana, Eddy, Hidalgo, Lea, Luna and Otero</b>   <b>New Mexico Counties in Energy Star North-Central Region:</b>  <b>Bernalillo, Cibola, Curry, De Baca, Grant, Guadalupe, Lincoln, Quay, Roosevelt, Sierra, Socorro, Union, and Valencia</b>   <b>New Mexico Counties in Energy Star Northern Region:</b>  <b>Catron, Colfax, Harding, Los Alamos, McKinley, Mora, Rio Arriba, San Juan, San Miguel, Sandoval, Santa Fe, Taos, and Torrance</b></p>																																

**Windows**

Climate Zone	U-Factor <sup>1</sup>	SHGC <sup>2</sup>	
<b>Northern*</b>	≤ 0.27	Any	Prescriptive
	= 0.28	≥ 0.32	Equivalent Energy Performance
	= 0.29	≥ 0.37	
	= 0.30	≥ 0.42	
<b>North-Central</b>	≤ 0.30	≤ 0.40	
<b>South-Central</b>	≤ 0.30	≤ 0.25	
<b>Southern</b>	≤ 0.40	≤ 0.25	

Air Leakage ≤ 0.3 cfm/ft<sup>2</sup>

<sup>1</sup> Btu/h ft<sup>2</sup>·°F  
<sup>2</sup> Solar Heat Gain Coefficient

Energy Star Doors:  
**Provide photos of performance stickers or other documentation from supplier verifying the following performance values and door type:**

Door Type: sliding or swinging

Door Glazing: opaque (no glass), less than or equal to half glass, or greater than half glass

U-Factor (Btu/ft<sup>2</sup>·°F)

Solar Heat Gain Coefficient (SHGC) – does not apply to opaque doors

Air Leakage (cfm/ft<sup>2</sup>)

**Performance values shall meet the minimum values for each climate region associated with the county the building resides in. The performance values below are from ENERGY STAR Program Requirements for Residential Windows, Doors, and Skylights: Version 6.0. Version 7.0 is under development and so the requirements may change in Fall 2023, please verify performance requirements at <https://www.energystar.gov/products/spec>, prior to purchasing equipment and applying for the tax credit.**

**Climate Regions by County (New Mexico):**

**New Mexico Counties in Energy Star South-Central Region:**

**Chaves, Dona Ana, Eddy, Hidalgo, Lea, Luna and Otero**

**New Mexico Counties in Energy Star North-Central Region:**

**Bernalillo, Cibola, Curry, De Baca, Grant, Guadalupe, Lincoln, Quay, Roosevelt, Sierra, Socorro, Union, and Valencia**

**New Mexico Counties in Energy Star Northern Region:**

**Catron, Colfax, Harding, Los Alamos, McKinley, Mora, Rio Arriba, San Juan, San Miguel, Sandoval, Santa Fe, Taos, and Torrance**

**Doors**

Glazing Level	U-Factor <sup>1</sup>	SHGC <sup>2</sup>
Opaque	≤ 0.17	No Rating
≤ ½-Lite	≤ 0.25	≤ 0.25
> ½-Lite	≤ 0.30	Northern North-Central ≤ 0.40
		Southern South-Central ≤ 0.25

Air Leakage for Sliding Doors ≤ 0.3 cfm/ft<sup>2</sup>  
 Air Leakage for Swinging Doors ≤ 0.5 cfm/ft<sup>2</sup>

Insulation or EV Ready Equipment:

**A basic minimum requirement for insulation:**

**An insulating increase of R-10 or greater to an external feature (wall, ceiling, etc.) where the installation occurs.**

**A basic minimum requirement for EV Ready Equipment:**

**40 amp, 208 to 240 volt dedicated branch circuit for servicing electric vehicles that terminates in a suitable termination point, such as a receptacle or junction box, and is located in reasonably close proximity to the proposed location of the parking spaces.**

2. Determine if, the applicant, is a low-income individual or the home or building is serving as affordable housing. If so, the project may be eligible for a larger tax credit. To qualify, **the owner or occupants of the building must have an annual household adjusted gross income that is equal to or less than two hundred percent of (2 times) the federal poverty level guidelines.** **For federal poverty level guidelines published by the United States department of health and human services. Go to: <https://aspe.hhs.gov/topics/poverty-economic-mobility/poverty-guidelines/> These values change annually so please verify eligibility based on the most current year. For 2021 the values were:**

**2021 POVERTY GUIDELINES FOR THE 48 CONTIGUOUS STATES AND THE DISTRICT OF COLUMBIA**

Persons in family/household	Poverty guideline
For families/households with more than 8 persons, add \$4,540 for each additional person.	
1	\$12,880
2	\$17,420
3	\$21,960
4	\$26,500
5	\$31,040
6	\$35,580
7	\$40,120
8	\$44,660

3. Determine if the building where the energy conserving product installation took place is a residential building or commercial building as defined in the 2021 Sustainable Building Tax Credit statute.

In summary, a Residential building is a building used as a single-family residence (e.g. a detached single-family home) and a Commercial building is any other building.

**AVAILABLE NEW MEXICO TAX CREDIT for ENERGY CONSERVING PRODUCTS**

For installation of energy conserving products for renovation of affordable and non-affordable existing residential or commercial (less than 20,000 square feet) buildings effective January 1, 2021:		
Product	affordable housing and low income	non-affordable housing and non-low income
energy star air source heat pump	\$2,000 including product and installation costs per product installed	\$1,000 including product and installation costs per product installed
energy star ground source heat pump	\$2,000 including product and installation costs per product installed	\$1,000 including product and installation costs per product installed
energy star windows and doors	one hundred percent of product and installation costs up to \$1,000 per product installed	fifty percent of product and installation costs up to \$500 per product installed
insulation improvements that meet department's rules	one hundred percent of product and installation costs up to \$2,000 per product installed	fifty percent of product and installation costs up to \$1,000 per product installed
energy star heat pump water heaters	\$700 including product and installation costs per product installed	\$350 including product and installation costs per product installed
electric vehicle ready equipment	\$1,000 including product and installation costs per product installed at a residential property, \$3,000 for commercial property	\$500 including product and installations costs per product installed at a residential property, \$1,500 for commercial property