

Form 45.B: Advanced Energy Equipment Tax Credit Application

NMSA Section 7-2-18.39 (Personal Income)

NMSA Section 7-2A-19.3. (Corporate)

Within twelve months of commencement of production of any advanced energy product, the taxpayer shall seek final certification from the Energy, Minerals and Natural Resources Department (EMNRD) via this form. The tax credit shall be claimed with the Taxation and Revenue Department within one year of receiving final certification from EMNRD. As part of the final certification process, EMNRD staff will conduct a site visit to verify the accuracy of the applicant's submissions. Please submit completed forms to Advanced.energy.equipment@emnrd.nm.gov with the subject line "[Insert your company name] - Form 45.B".

Section 1: Identifying Information

1. Name of Taxpayer: _____
2. FEIN, SSN, or ITIN: _____
3. New Mexico Business Tax Identification Number (NMBTIN): _____
4. Date (MM/DD/YYYY): _____

This form must be completed between May 20, 2026, and January 1, 2033.

5. Mailing Address (City, State, Zip Code): _____
6. Physical Address (City, State, Zip Code): _____
7. Name of Contact Person: _____
8. Telephone Number: _____
9. Email Address: _____

Section 2: Qualifying Information

10. Calendar year in which the qualified expenditures were made: _____
(Purchase must be made after May 20, 2026 to qualify.)
11. Attach a detailed schedule of all manufacturing equipment purchased, including the equipment type, purchase date, amount paid, and supporting documentation (e.g., invoices, receipts, and proof of payment).
12. Attach a description of the advanced energy product that is being manufactured by the applicant.

13.	Is this form being filled out within 12 months of commencement of production of any advanced energy product?	Yes ☐ No ☐
14.	On what date did production of any advanced energy products commence?	_____(MM/DD/YYYY)
15.	What is the total amount of the qualified expenditures made by the applicant for the qualified manufacturing facility?	\$_____
16.	Is proof of purchase supplied by the entity receiving the tax credit?	Yes ☐ No ☐
17.	Are the following supporting documents attached to the application? • Invoices for eligible equipment components, purchased after May 20, 2026, that equal the expenditure for which the tax credit will be calculated and demonstrate the delivery to the applicant's facility located in NM. • IRS Form 4562: Depreciation schedule	Yes ☐ No ☐
18.	If the applicant selected "yes" on Form 45.A: question 20., the applicant must attach all relevant materials submitted to the IRS to claim the 45X production tax credit.	Did the applicant select "yes" on Form 45.A: question 20.? Yes ☐ No ☐ Are relevant materials related to 45X attached? Yes ☐ No ☐

Section 3: Signature

I hereby affirm that all of the information provided is true and accurate.

19. Print Name	20. Title
21. Signature	22. Date (MM/DD/YYYY)

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