

CERTIFICATE OF ELIGIBILITY FOR THE RURAL JOB TAX CREDIT

Purpose of Form. Form RPD-41247 is to be used by a qualified employer to supplement a claim for the Rural Job Tax Credit. This form certifies the wages of an eligible employee during a qualified period for a qualified job. See the instructions for important definitions.

How to File this Form. To apply for the Rural Job Tax Credit, complete Form RPD-41238 *Application for Rural Job Tax Credit*. Attach Form RPD-41247, *Certificate of Eligibility for the Rural Job Tax Credit*, for each qualified job in the eligible period claimed. Summarize the total eligible jobs and the wages on Form RPD-41238, *Application for Rural Job Tax Credit*. Submit all documentation to the Taxation and Revenue Department for approval. Once the credit is approved, you will receive notification from the Department. See the instructions for Form RPD-41238, *Application for Rural Job Tax Credit*, for further details.

For the status of the credit application call (505) 841-6478.

Name of eligible employer		New Mexico CRS identification number	
Physical address		City, state and ZIP code	
Mailing address		City, state and ZIP code	
Name of contact	Phone number	Fax number	

1. The date the qualifying job was created: _____
2. Name of eligible employee(s) : _____
3. The qualifying period for this certificate is: _____ through _____
(mmyy) (mmyy)
4. The number of qualified periods previously claimed for this qualifying job: _____

I certify that: (Mark the boxes that apply and complete the required information.)

5. ☐ the person employed in this qualified period is an eligible employee as defined in 7-2E-1.1 NMSA 1978 (see reverse).
6. ☐ wages paid to the eligible employee during this qualified period were: \$ _____
7. ☐ number of weeks during the qualifying period (see reverse) that the position was occupied : _____
8. ☐ the qualifying job is located in a: ☐ tier one ☐ tier two area. (See reverse for definition.)

Under penalty of perjury I declare that I have examined this claim, and to the best of my knowledge and belief it is true, correct and complete.

Signature of claimant _____ Date _____

Subscribed and sworn before me this _____ day of _____, 20 _____

Notary Public _____ My commission expires _____

INSTRUCTIONS FOR CERTIFICATE OF ELIGIBILITY FOR THE RURAL JOB TAX CREDIT

ABOUT THIS CREDIT

Eligible employers may earn the rural job tax credit for each qualifying job created after July 1, 2000. The holder of the credit may apply all or a portion of the rural job tax credit to gross receipts (excluding tax imposed by a municipality or county), compensating, and withholding taxes due. The holder also may apply the credit to personal or corporate income taxes due. See Form-41238, *Application for Rural Job Tax Credit*, for further details.

HOW TO COMPLETE THIS FORM

Complete all information requested in the address block. An "eligible employer" is an employer in a tier one or tier two area (see below) who has been approved for in-plant training assistance by the Economic Development Department pursuant to Section 21-19-7 NMSA 1978.

1. Enter the date the qualifying job was created. The qualifying job must have been created after July 1, 2000.
2. Enter the name of the eligible employee(s) occupying the qualifying job. If more than one employee occupied the job during the qualified period, include the names of each employee.
3. Enter the qualifying period for which this credit is claimed. See the definition of "Qualifying Period" below.
4. Enter the number of previous qualified periods claimed for this job. The rural job tax credit may be claimed a maximum of:
 - a. four qualifying periods for each job performed or based at a location in a tier one area.
 - b. two qualifying periods for each job performed or based at a location in a tier two area.

I certify that:

To qualify, all of the following certifications must be met. Check the applicable boxes on the form.

5. Certify that the employee(s) who is occupying the job during this period meets the definition of "eligible employee" below.
6. Certify the wages paid to the eligible employee(s) occupying the qualifying job for the qualified period. Enter the lower of either the total wages paid to the employee or \$16,000. The maximum that may be claimed is \$16,000 per qualifying job, per qualifying period.
7. Certify that an eligible employee has occupied this job for at least 48 weeks of this period.
8. Certify whether the job is performed or based at a location in a tier one or a tier two area.

Attach this form to Form RPD-41238, *Application for Rural Job Tax Credit*, and mail to: Taxation and Revenue Department, ATTN: Director's Office, P.O. Box 8485, Albuquerque, NM 87198-8485.

Tier Areas Defined:

This credit is not available for jobs performed or based in Los Alamos County, the cities of Albuquerque, Los Ranchos, Corrales, Rio Rancho, Tijeras, Santa Fe, Las Cruces or Farmington, or within 10 road miles of any of these cities. Tier two areas are Roswell, Clovis, Carlsbad, Hobbs, Gallup and Alamogordo. Tier one area is anywhere within New Mexico not listed above. Effective June 3, 2003, Farmington and the 10 miles surrounding this city no longer qualified for the rural job tax credit.

Eligible Employee Defined:

"Eligible Employee" means any individual **other than** an individual who:

- a. bears any of the relationships described in Paragraphs (1) through (8) of the 26 U.S.C. Section 152(a) to the employer or, if the employer is a corporation, to an individual who owns, directly or indirectly, more than 50% in value of the outstanding stock of the corporation or, if the employer is an entity other than a corporation, to any individual who owns, directly or indirectly, more than 50% of the capital and profits interest in the entity;
- b. if the employer is an estate or trust, is a grantor, beneficiary or fiduciary of the estate or trust or is an individual who bears any of the relationships described in Paragraphs (1) through (8) of the 26 U.S.C. Section 152(a) to a grantor, beneficiary or fiduciary of the estate or trust, or
- c. is a dependent, as that term is described in 26 U.S.C. Section 152(a)(9), of the employer or, if the taxpayer is a corporation, of an individual who owns, directly or indirectly, more than 50% in value of the outstanding stock of the corporation or, if the employer is an entity other than a corporation, of any individual who owns, directly or indirectly, more than 50% of the capital and profits interests in the entity or, if the employer is an estate or trust, of a grantor, beneficiary or fiduciary of the estate or trust.

Qualifying Period Defined:

"Qualifying Period" means the 12 months starting on the first day of an eligible employee's working in a qualifying job, or 12 months starting on the anniversary of the day the eligible employee begins working in a qualifying job.