

Notice of Transfer of Sustainable Building Tax Credit

Purpose of This Form. Form RPD-41342, *Notice of Transfer of Sustainable Building Tax Credit*, must be used to report to the Taxation and Revenue Department (TRD) a transfer of approved sustainable building tax credit to another taxpayer. Before using this notice to report a transfer, the current holder must have a TRD-approved Form RPD-41327, *Sustainable Building Tax Credit Approval*.

The holder, or the authorized representative of an approved credit holder, must mark the box to certify the statement, sign and date this notice, and mail it within 10 days of a sale, exchange, or other transfer to: New Mexico Taxation and Revenue Department, Edit Error, PO Box 5418, Santa Fe NM 87502-5418. For help, see RPD-41327 instructions for this credit or call (505) 827-0792.

Sustainable building tax credit sold, exchanged, or transferred:

Credit number of holder:	Approval date:	Date of the transfer:	Approved amount of sustainable building tax credit to be transferred:
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Transferred from:

Name of holder	SSN or FEIN	
Name of contact (if applicable)	Phone number	Email address

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

Signature of holder authorizing the transfer of the credit. _____ Date _____

Transferred to:

Name of new holder	SSN or FEIN
Mailing address	City, state, and ZIP code

Certified statement of the holder to whom the credit is transferred:

Mark the box to certify this statement and receive this credit. I certify that I have not and 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 for qualification for the energy requirements or rating system certification level used in determining eligibility for the sustainable building tax credit for which I have been approved.

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

Signature of the holder to whom the credit is transferred. _____ Date _____

TO BE COMPLETED BY THE TAXATION AND REVENUE DEPARTMENT

New credit number:	Date of credit approval:	Approved amount of sustainable building tax credit:
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- Sustainable building tax credit is approved as submitted.
- Sustainable building tax credit is not approved. See the attached explanation.
- Sustainable building tax credit is approved, but the amount of the credit has been adjusted. See the attached explanation.

Signature of Secretary or authorized delegate: _____ Date: _____

Name (please print): _____ Title: _____

INSTRUCTIONS FOR RPD-41342
NOTICE OF TRANSFER OF SUSTAINABLE BUILDING TAX CREDIT

COMPLETING THE NOTICE OF TRANSFER

Follow these instructions to complete each section of RPD-41342, *Notice of Transfer of Sustainable Building Tax Credit*.

Sustainable building tax credit sold, exchanged, or transferred. Enter the credit number and the approval date TRD assigned to the holder of the credit. You can find the credit number and approval date on RPD-41327, *Sustainable Building Tax Credit Approval*, Section III or on RPD-41342, *Notice of Transfer of Sustainable Building Tax Credit*, depending on the how the previous holder recieved TRD approval for the credit. Enter the date of the transfer and the amount of the tax credit to transfer.

Transferred from. Complete this section to identify the owner or holder who transferred the approved sustainable building tax credit. Sign and date to authorize the transfer.

Transferred to. Complete this section to identify the new holder of the approved sustainable building tax credit. You must mark the box to certify the statement, and sign and date to receive the transfer.

Two Signatures and ENMRD Certificate

Both transferring parties must sign and date the form. Mail RPD-41342 to: Taxation and Revenue Department, Edit Error, P.O. Box 5418, Santa Fe, NM 87502-5418. For assistance completing this form, call (505) 827-0792.

IMPORTANT: You must mail the notice to TRD within 10 days of a sale, exchange, or other transfer.