

**RURAL JOB TAX CREDIT CLAIM FORM**

Requesting application of approved Rural Job Tax Credit to the attached form.

**INSTRUCTIONS FOR USING THIS FORM:** When claiming an approved Rural Job Tax Credit, this form must accompany the CRS-1, personal income tax or corporate income tax return to which the taxpayer wishes to apply the credit. The holder of the credit may apply all or a portion of the Rural Job Tax Credit to gross receipts less any taxes collected with respect to local option gross receipts taxes (5.125% of taxable receipts), compensating, and withholding taxes due, less the amount of any credit other than the Rural Job Tax Credit applied. The holder may also apply the credit to his personal or corporate income tax liability. If a PTE is a holder of a credit, the PTE may pass the credit to its owners so that the owners may claim the credit against their corporate or personal income tax liabilities. Use Form RPD-41365, *Notice of Transfer of Rural Job Tax Credit*, to report to TRD a distribution of approved rural job tax credit to the owners, members or partners of a PTE. The credit claim can be carried forward for a period of three years from the date the credit is issued. Complete the Rural Job Tax Credit Claim Form, attach it to the return that it is being claimed against and mail to the address on that return along with any applicable payment.

Any amount of credit not claimed for a reporting period may be claimed in subsequent reporting periods.

The original holder is the business to whom the credit has been approved. When the credit is transferred to a new holder, notification to the New Mexico Taxation and Revenue Department must be made within ten days of the transfer.

For assistance call 505-476-3683.

**TAXPAYER'S COPY**

Name of Holder \_\_\_\_\_ Approval Number **RJ-**

Taxpayer Identification Number \_\_\_\_\_

CRS Number: \_\_\_\_\_ Social Security Number: \_\_\_\_\_ FEIN: \_\_\_\_\_

**REPORT PERIOD**

**AMOUNT OF RURAL JOB TAX CREDIT CLAIMED**

through     
Month Day Year Month Day Year

\$

I declare that I have examined this return including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of Taxpayer or Agent \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

▽ **RETURN BOTTOM PORTION WITH YOUR RETURN AND PAYMENT** ▽

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