

State of New Mexico - Taxation and Revenue Department
RURAL HEALTH CARE PRACTITIONER TAX CREDIT CLAIM FORM

WHO MUST FILE THIS FORM: Effective January 1, 2007, a taxpayer who files a New Mexico personal income tax return, who is not a dependent of another individual, who is an eligible health care practitioner and who has provided health care services in New Mexico in a rural health care underserved area in a tax year, may claim a credit against personal income tax liability.

The rural health care practitioner tax credit may be claimed and allowed in an amount up to \$5,000 for all eligible physicians, osteopathic physicians, dentists, clinical psychologist, podiatrists, and optometrists who qualify, and up to \$3,000 for all eligible dental hygienists, physician assistants, certified nurse-midwives, certified registered nurse anesthetists and clinical nurse specialists who qualify. If the amount of the credit claimed exceeds a taxpayer's tax liability for the tax year in which the credit is being claimed, the excess may be carried forward for three consecutive tax years.

To qualify for the rural health care practitioner tax credit, an eligible health care practitioner shall have provided health care during a tax year for at least 2,080 hours at a practice site located in an approved rural health care underserved area. An eligible rural health care practitioner who provides health care services for at least 1,040 hours, but less than 2,080 hours, at a practice site located in an approved rural health care underserved area during a tax year is eligible for one-half of the credit amount.

Before an eligible health care practitioner may claim the rural health care practitioner tax credit, the practitioner shall submit an application to the New Mexico Department of Health (NMDOH) that describes the practitioner's clinical practice and contains additional information that NMDOH may require. NMDOH will determine whether an eligible health care practitioner qualifies for the rural health care practitioner tax credit, and will issue a certificate to each qualifying eligible health care practitioner. To apply for certification of eligibility, contact NMDOH at (505) 841-5817 or visit their web site at <http://www.health.state.nm.us/care.html>. The address is 300 San Mateo NE, Suite 900, Albuquerque, New Mexico 87108.

HOW TO CLAIM THIS CREDIT: Compute the credit amount on the worksheet below and submit this Form RPD-41326, *Rural Health Care Practitioner Tax Credit Claim Form*, with the New Mexico personal income tax return during the tax year the credit is certified by NMDOH or the tax year in which a carry-forward is claimed against a personal income tax liability. During the tax year the credit is certified by NMDOH, you must also submit a copy of the certificate of eligibility issued by NMDOH. Include Schedule A if you have unused rural health care practitioner tax credit eligible to be carried forward from prior years.

For assistance completing this form or claiming the credit, call (505) 476-3683.

Name of taxpayer	Social security number
Mailing address	City, state and ZIP code

1. Enter the beginning and ending date of the tax year of this claim.
Tax years beginning prior to January 1, 2007 are NOT eligible.

From _____ to _____

2. Enter the amount of the rural health care practitioner tax credit allowed, as certified by NMDOH for the current tax year.
Attach the NMDOH certificate of eligibility.

3. Enter the carry-forward total of unused credit from previous years.
Attach the worksheet, Schedule A.

4. Enter the sum of lines 2 and 3. **This is the total credit available in the current tax year.**

2.	
3.	
4.	

Under penalty of perjury, I declare I have examined this claim, including accompanying returns, 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

State of New Mexico - Taxation & Revenue Department
RURAL HEALTH CARE PRACTITIONER TAX CREDIT CLAIM FORM
Schedule A

Include Schedule A to Form RPD-41326, *Rural Health Care Practitioner Tax Credit Claim Form*, if you have unused rural health care practitioner tax credit eligible to be carried forward from prior years.

Worksheet to calculate the total unused credit available for carry-forward from prior years

- (a) **Tax year of credit approved in prior year.** Enter the tax year for each credit approved for a previous tax year. Do not enter a credit approved for the current tax year, claimed on line 2 of the first page of Form RPD-41326. Do not enter a credit if the certificate of eligibility is for a tax year more than three years from the tax year of this claim or if the credit was not approved by NMDOH. Unused credit may only be carried forward for three years following the tax year for which the credit was approved.
- (b) **Certification number.** For each rural health care practitioner tax credit approved by NMDOH listed in column (a), enter the certification number from the certificate of eligibility issued by NMDOH.
- (c) **Amount of credit approved.** For each tax credit listed, enter the amount of credit approved for the tax year.
- (d) **Credit applied to prior year returns.** For each credit amount listed in column (c), enter the total amount of credit applied to prior year personal income taxes due.
- (e) **Unused credit available for carry-forward.** Subtract column (d) from column (c). Enter the sum of all amounts in column (e) on line 3 of the current year claim form, RPD-41326.

A taxpayer who has both a carry-forward credit amount and a new credit amount derived from a credit approved for the current tax year shall apply the unused credit available from the oldest approved credit first.

(a) Tax year of credit approved for prior year	(b) Certification number	(c) Amount of credit approved	(d) Credit applied to prior year returns	(e) Unused credit available for carry-forward [(c) - (d)]

TOTAL Carry-forward available

Enter the sum of column (e) on line 3 on the first page of this form.

IMPORTANT DEFINITIONS

“Eligible health care practitioner” means: (a) a certified nurse-midwife licensed by the board of nursing as a registered nurse and licensed by the public health division of the New Mexico Department of Health to practice nurse-midwifery as a certified nurse-midwife; (b) a dentist or dental hygienist licensed pursuant to the Dental Health Care Act; (c) an optometrist licensed pursuant to the provisions of the Optometry Act; (d) an osteopathic physician licensed pursuant to the provisions of Chapter 61, Article 10 NMSA 1978, or an osteopathic physician assistant licensed pursuant to the provisions of the Osteopathic Physicians’ Assistants Act; (e) a physician or physician assistant licensed pursuant to the provisions of Chapter 61, Article 6 NMSA 1978; (f) a podiatrist licensed pursuant to the provisions of the Podiatry Act; (g) a clinical psychologist licensed pursuant to the provisions of the Professional Psychologist Act; and (h) a registered nurse in advanced practice who has been prepared through additional formal education as provided in Sections 61-3-23.2 through 61-3-23.4 NMSA 1978 to function beyond the scope of practice of professional registered nursing, including certified nurse practitioners, certified registered nurse anesthetists and clinical nurse specialists.

“Health care underserved area” means a geographic area or practice location in which it has been determined by the New Mexico Department of Health, through the use of indices and other standards set by the New Mexico Department of Health, that sufficient health care services are not being provided.

“Practice site” means a private practice, public health clinic, hospital, public or private nonprofit primary care clinic or other health care service location in a health care underserved area.

“Rural” means an area or location identified by the New Mexico Department of Health as falling outside of an urban area.