

State of New Mexico - Taxation and Revenue Department  
**SUSTAINABLE BUILDING TAX CREDIT APPROVAL**

**Purpose of this Form.** This form is required to be completed and submitted to the Taxation and Revenue Department to obtain approval for the sustainable building tax credit. Once approved, this form will be returned to the owner or the holder who may begin claiming the credit. Attach a copy of the certificate of eligibility for the sustainable building tax credit issued by the New Mexico Energy, Minerals and Natural Resources Department (EMNRD). Mail to New Mexico Taxation and Revenue Department, Edit Error, P.O. Box 5418, Santa Fe, New Mexico 87502-5418. For assistance completing this form, call (505) 476-3683.

SECTION I

Name of owner of the qualifying sustainable building	Social security or federal employer identification number	
Mailing address	City, state and ZIP code	
Name of contact	Phone number	E-mail address

**Statement of the building owner: (Mark the box to certify the statement below.)**  
 **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 building owner \_\_\_\_\_ Date \_\_\_\_\_

SECTION II

**Holder if other than eligible building owner.** If the qualifying sustainable building is owned by a partnership or other business association the owner may pass the credit to its member(s), manager(s), partners(s), shareholder(s) or beneficiary(ies) by completing Section II, and submitting a Form RPD-41327, *Sustainable Building Tax Credit Approval*, for each member, partner, shareholder or beneficiary. Members, managers, partners and beneficiaries may claim a credit only in proportion to their interest in the partnership or other business association, and will be issued an approval for their portion of the credit.

Name of holder if other than building owner	Social security or federal employer identification number	
Mailing address	City, state and ZIP code	
Name of contact	Phone number	Percentage of ownership interest in the partnership or other business assoc.

**Statement of the holder, if other than building owner: (Mark the box to certify the statement below.)**  
 **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 holder, if other than building owner \_\_\_\_\_ Date \_\_\_\_\_

SECTION III

**TO BE COMPLETED BY THE TAXATION AND REVENUE DEPARTMENT**

Credit number:	Date of approval of the credit:	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: \_\_\_\_\_