

State of New Mexico - Taxation and Revenue Department
AGRICULTURAL BIOMASS 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 agricultural biomass 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 agricultural biomass 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) 827-0792.

SECTION I

Name of owner of the qualifying facility		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 facility owner: (Mark the box to certify the statement below.)

- ☐ I certify that I have not and will not claim the agricultural biomass tax credit pursuant to Section 7-2-18.26 NMSA 1978 and Section 7-2A-26 NMSA 1978, for transportation of the same agricultural biomass on which the claim for that agricultural biomass tax credit is based.

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 facility owner _____ Date _____

Holder if other than eligible facility owner. If the qualifying facility 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-41362, *Agricultural Biomass 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.

SECTION II

Name of holder if other than facility 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 association

Statement of the holder, if other than facility owner: (Mark the box to certify the statement below.)

- ☐ I certify that I have not and will not claim the agricultural biomass tax credit pursuant to Section 7-2-18.26 NMSA 1978 and Section 7-2A-26 NMSA 1978, for transportation of the same agricultural biomass on which the claim for that agricultural biomass tax credit is based.

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 _____

TO BE COMPLETED BY THE TAXATION AND REVENUE DEPARTMENT

SECTION III

Credit number:	Date of approval of the credit:	Approved amount of agricultural biomass tax credit:
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☐ Agricultural biomass tax credit is approved as submitted.

☐ Agricultural biomass tax credit is not approved. See the attached explanation.

☐ Agricultural biomass 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: _____