

State of New Mexico - Taxation and Revenue Department  
**Land Conservation Incentives Tax Credit Application**

This form is required to be completed and submitted to the Taxation and Revenue Department (TRD) to obtain approval for the land conservation incentives tax credit. Once approved, this form will be returned to you and you can begin to claim the credit. Attach a copy of the certificate of eligibility for the land conservation incentives tax credit issued by the New Mexico Energy, Minerals and Natural Resources Department (EMNRD). For assistance completing this form, call (505) 827-0792.

|                        |              |                                                           |
|------------------------|--------------|-----------------------------------------------------------|
| Name of eligible donor |              | Social security or federal employer identification number |
| Mailing address        |              | City, state and ZIP code                                  |
| Name of contact        | Phone number | E-mail address                                            |

**Holder if other than eligible donor.** If the eligible donor is a pass-through entity passing the credit to a member(s), manager(s), partner(s), shareholder(s) or beneficiary(ies), complete the next section and submit a Form RPD-41335, *Land Conservation Incentives Tax Credit Application*, for each member, manager, partner, shareholder, or beneficiary. See the instructions.

|                                                            |                                                                 |                                                           |
|------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------|
| Name of holder if other than eligible donor                |                                                                 | Social security or federal employer identification number |
| Mailing address                                            |                                                                 | City, state and ZIP code                                  |
| Name of contact                                            | Phone number                                                    | E-mail address                                            |
| Percentage of interest in the entity of the eligible donor | Amount of land conservation incentives tax credit to be granted |                                                           |

**Statement of applicant.** EMNRD has determined that the conveyance of property performed by the above named donor qualifies as a donation of land eligible for the land conservation incentives tax credit. The attached certificate of eligibility for the land conservation incentives tax credit, issued by EMNRD, authorizes TRD to approve and allow land conservation incentives tax credits to be applied to the holders' personal, corporate or fiduciary income tax liability.

☐ I certify that I will not claim a credit pursuant to a similar law for costs related to donations for which I claimed a tax credit pursuant to the Land Conservation Incentives Tax Credit (Sections 7-2-18.10 and 7-2A-8.9 NMSA 1978).

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

Signature of applicant \_\_\_\_\_ Date \_\_\_\_\_

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

|                |                             |                                                             |
|----------------|-----------------------------|-------------------------------------------------------------|
| Credit number: | Date of qualified donation: | Approved amount of land conservation incentives tax credit: |
|----------------|-----------------------------|-------------------------------------------------------------|

- ☐ Land conservation incentives tax credit is granted by a delegate of the Secretary of the New Mexico Taxation and Revenue Department to the named holder indicated above.
- ☐ Land conservation incentives tax credit is not granted. An explanation is attached.

Signature of authorized delegate: \_\_\_\_\_ Date of issuance: \_\_\_\_\_

Name (please print): \_\_\_\_\_ Title: \_\_\_\_\_