

State of New Mexico - Taxation and Revenue Department
TECHNOLOGY JOBS TAX CREDIT CLAIM FORM

PURPOSE OF THIS FORM: To claim the technology jobs tax credit, attach this completed *Technology Jobs Tax Credit Claim Form*, to the CRS-1, PIT-1, CIT-1, FID-1 or S-Corp return on which you wish to apply the credit on or before the due date of the return. You may apply this credit when you file your return online. Sign into Taxpayer Access Point (TAP) at <https://tap.state.nm.us>, and follow the prompts to attach this form. To claim the credit by mail, attach this form to the tax return and mail to the address on the return. For assistance claiming your approved credit, call (505) 827-0792.

The holder is the business to whom the credit has been approved.

The **Basic** Tax Credit - may be applied against the taxpayer's compensating tax, gross receipts tax, or withholding tax due to the State of New Mexico. No taxpayer may claim an amount of approved basic credit for any reporting period that exceeds the sum of the taxpayer's gross receipts tax, compensating tax, and withholding tax due for that reporting period.

The **Additional** Tax Credit - may be applied against the taxpayer's income tax or corporate income tax. No taxpayer may claim an amount of additional credit for any reporting period that exceeds the amount of the taxpayer's income tax or corporate income tax due for that reporting period. Married individuals who file separate returns may each claim only one-half the additional credit.

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

NOTE: The technology jobs tax credit provisions are not available for qualified expenditures made after January 1, 2015. However, if you have been approved for the technology jobs tax credit; you may carry forward any unused credit amounts in subsequent periods using this claim form. A taxpayer with expenditures made after January 1, 2015, should review the Form RPD-41385, Application for Technology Jobs and Research and Development Tax Credit, to see if that credit is available to them.

Name of holder	Social security number (SSN) or federal employer identification number (FEIN) of holder Mark one: <input type="checkbox"/> FEIN <input type="checkbox"/> SSN	
Mailing address	City, state and ZIP code	
CRS identification number	Phone number	E-mail address

1. Enter the beginning and ending period in which the credit is to be applied. From _____ to _____

2. Enter the NET NM INCOME TAX less business-related income tax credits applied.	2. \$
3. Enter the portion of total credit available (from Schedule A) claimed on your current New Mexico CRS-1, PIT-1, CIT-1, S-Corp or FID-1 tax return. Do not enter more than the amount of Net New Mexico tax due. The credit used may not exceed the amount of tax otherwise due.	3. \$

NOTE: Failure to attach this form and other required attachments to your New Mexico tax return will result in denial of the credit.

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 claimant _____	Date _____

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Schedule A

Once the technology jobs tax credit is approved, complete and attach Form RPD-41244, *Technology Jobs Tax Credit Claim Form*, including Schedule A, to your New Mexico tax return. If claiming the credit against income taxes, also attach the applicable tax credit Schedule PIT-CR, CIT-CR, S-Corp-CR or FID-CR.

(a) Credit number	(b) Date of approval	(c) Amount of credit approved	(d) Credit previously claimed	(e) Unused credit [(c) - (d)]	(f) Amount applied to the attached return
TOTAL credit available					
Enter the sum of column (f) here and on line 3 of Form RPD-41244.					

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Instructions

Schedule A Instructions

For each technology jobs tax credit approved, complete a row in Schedule A. Do not include credits which have been claimed in full.

COLUMN INSTRUCTIONS

(a) Credit number. Enter the credit number assigned by the Taxation and Revenue Department on your approval documentation.

(b) Date of approval. Enter the date of the Department's approval for the credit from your approval documentation.

(c) Amount of credit approved. For each credit, enter the amount of credit approved.

(d) Credit previously claimed. For each credit, enter the total amount of credit claimed in all tax years prior to the current tax year.

(e) Unused credit. For each credit, subtract the amount in column (d) from the amount in column (c).

(f) Amount applied to the attached return. For each credit, enter in column (f) the amount that is applied to the attached New Mexico tax return.

NOTE: Failure to attach this form and other required attachments to your New Mexico tax return will result in denial of the credit.