

**2023 FID-CR
NEW MEXICO TAX CREDIT SCHEDULE**



Print the name of estate or trust

FEIN of estate or trust

Use this schedule to claim the tax credits listed below that you may take against New Mexico fiduciary income tax reported on your Fiduciary Income Tax Return (FID-1). If applicable, you may also claim the refundable portion of approved tax credits using this schedule, if applicable. On FID-1, line 11, enter the total tax credits you claimed on line A of this schedule to apply to tax due. On FID-1, line 39, enter the total refundable part of the tax credits claimed on line B of this schedule. Be sure to attach the appropriate backup documentation to support each tax credit you take and attach this FID-CR to your income tax return, Form FID-1. To calculate the amount you may claim, refer to the claim form or supporting instructions for the credit. The sum of credits claimed on Schedule FID-CR may not exceed the amount on Form FID-1, line 9, less any credit for tax paid to another state reported on line 10. **For a complete description of credits, see the instructions and FYI-106, Claiming Business-Related Tax Credits for Individuals and Businesses.**

Credit Type Code	Credit Name and Attachments Required to Claim Credit
Non-Refundable (Credits may be claimed in column C only.)	
A01	Affordable Housing Tax Credit. Attach Form RPD-41301 and MFA investment vouchers.
A02	Angel Investment Credit. Attach Form RPD-41320 and certificate of eligibility.
A04	Advanced Energy Tax Credit. Attach Form RPD-41334 and approval letter. (Repealed July 1, 2023)
A05	Agricultural Biomass Tax Credit. Attach Form RPD-41361 and certificate of eligibility.
F02	Foster Youth Employment Corporate Income Tax Credit. Attach Form RPD-41390.
G01	Geothermal Ground-Coupled Heat Pump Tax Credit. Attach Form RPD-41346 and certificate of eligibility.
J01	Job Mentorship Tax Credit. Attach Forms RPD-41281 and RPD-41280
L01	Land Conservation Incentives Credit. Attach Form RPD-41282 and approval letter of qualified donation.
P01	Preservation of Cultural Property Credit. Attach Form PIT-4, certification letter and Part 2 approval.
R01	Rural Job Tax Credit. Attach Form RPD-41243.
R02	Rural Health Care Practitioners Tax Credit. Attach Form RPD-41326 and certification.
S01	Solar Market Development Tax Credit. Attach Form RPD-41317 and certification.
S02	Sustainable Building Tax Credit. Attach Form RPD-41329 and letter of eligibility.
S03	2015 Sustainable Building Tax Credit. Attach Form RPD-41383 and letter of eligibility.
Refundable (Credits may be applied against tax due in column C and refunded in column D)	
F01	Film Production Tax Credit. Attach Form RPD-41228.
F03	New Film Production Tax Credit. Attach RPD-41228.
F04	New Mexico Film Partner New Film Production Tax Credit. Attach RPD-41228.
R03	Renewable Energy Production Tax Credit. Attach Form RPD-41227 and certificate of eligibility.
S04	New Solar Market Development Tax Credit. Attach TRD-41406 and certification.
S05	2021 Sustainable Building Tax Credit. Attach TRD-41252 and certificate of eligibility.
T02	Technology Jobs And Research And Development (additional) Tax Credit. Attach Form RPD-41386.

Important: Fill out columns A-D, rows 1-5 if applicable. Incomplete claim forms may result in denial of the credit. You must use the table below, substitute schedules or tables are not allowed.

	Column A	Column B	Column C	Column D
	Credit Type Code	Credit Approval Number	Amount of Credit Applied to Tax Due	Amount of Credit to Refund
1.				
2.				
3.				
4.				
5.				

A. TOTAL applied to tax liability due.....

Enter the sum of column C. Also enter this amount on FID-1, line 11.
If you are claiming more that 5 credits, include the amounts from your FID-CR Supplemental schedule.

B. TOTAL portion of tax credits to refund

Enter the sum of column D. Also enter this amount on FID-1, line 39.
If claiming more than 5 credits, include all refundable amounts of credit types F01, F03, F04, R03, S04, S05, and T02 from your FID-CR Supplemental schedule.

**2023 FID-CR Supplemental
NEW MEXICO SUPPLEMENTAL TAX CREDIT SCHEDULE**



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If you are claiming more than five tax credits on your New Mexico Fiduciary Income Tax Return (FID-1), use this FID-CR Supplemental Schedule. If this is the case, you must claim the first five on Schedule FID-CR and then claim the sixth and any additional credits on a supplemental schedule. The credit type codes and names are listed on FID-CR.

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>	<u>Column D</u>
	Credit Type Code	Credit Approval Number	Amount of Credit Applied to Tax Due	Amount of Credit to Refund
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
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22.				
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26.				
27.				
28.				
29.				
30.				

Total applied on this sheet

Enter the sum of column C. Include this amount on FID-CR, line A.

Portion of tax credits to refund.....

Enter the sum of column D. Include this amount on FID-CR, line B.

If you need more space, use multiple FID-CR Supplemental Schedules.

You must attach FID-CR and all FID-CR supplemental schedules to your FID-1. If they are not attached, the Department denies any additional tax credit claims.