



State of New Mexico
Energy, Minerals and Natural Resources Department (EMNRD)
Energy Conservation and Management Division (ECMD)

User Guide
New Solar Market Development Tax Credit (NSMDTC)
3.3.14 New Mexico Administrative Code (NMAC)

New Solar Market Development Tax Credit

Table of Contents

Introduction	2
Quick Overview	3
Required Documents	3
Fund Limit	5
Fund Balance	5
Disallowed Costs	6
Tax Credit Claim	7
Questions and Answers	7
Entering Application	8
Status Updates	22
Contact Information	22

Introduction

A New Mexico taxpayer, business or agricultural enterprise who has purchased and installed, on property they own, a photovoltaic solar energy system or solar thermal energy system is eligible for a state tax credit for the tax year in which the system is installed.

Legislation has allocated the annual aggregate amounts of the state tax credit available to applicants owning certified solar energy systems for taxable years March 01, 2020, through December 31, 2031. The years 2024 through December 31, 2031, the annual aggregate fund cap is limited to \$30,000,000 per calendar year, and legislation provided \$20 million in tax credits to individuals whose applications were rejected after the cap was reached in prior tax years 2020 through 2023. Legislation included a pathway for tribal members whose property is held in leasehold to be eligible for the New Solar Market Development Tax Credit (NSMDTC).

When the fund limit for solar energy systems is reached based on the total of applicants certified, the department will no longer certify systems in that calendar year. Applications received after the aggregate limit is reached shall not be approved and will be returned to applicant. Exhausted fund year applications may not apply in the following fund year.

The tax credit is available for up to 10% of the equipment, materials, and labor costs of a solar energy system, which may not exceed \$6,000. Dollars. The cost of a solar energy system the department certifies shall be the net cost of acquiring the system and shall not include disallowed costs pursuant to 3.3.14.14 C NMAC. The fund year of the solar energy system is determined by the date the building code authority certifies a successful inspection of the solar system.

Energy Minerals and Natural Resources Department (EMNRD) no longer accepts paper applications. An applicant must submit an electronic application with required supporting documents to EMNRD no later than one calendar year following the taxable year for which the solar energy system is installed or until fund year has been exhausted by distribution award of certificate of eligibility, whichever comes first. Completed applications are reviewed in the order received. The application package is checked for content, accuracy of documentation, determination of fund year, and fund availability. The department shall disapprove an application that is not complete or does not meet the approval criteria. If the application package is incomplete the applicant may resubmit the application package for the disapproved project. The resubmitted application will be considered as if it were a new application. If the tax credit fund cap has been reached, or the qualification period expired, the applicant will be notified that their application is not certified and will not be issued a tax credit.

Prior to starting an electronic application, make sure to review your supporting documentation for completeness. A completed electronic application will receive an acknowledgement of a successful application submission message. Additionally, applicants will receive an email message alerting submission receipt, and a unique identification link to check the status of their submission. Please allow 3-4 weeks for processing of completed application. The department will send a certificate of eligibility electronically to the e-mail address provided on the application.

Quick Overview

Step 1- Purchase and install an operating solar energy system.

Step 2- Prepare the required supporting documentation in digital form to attach to electronic application.

Step 3- Apply for a tax credit with Energy Minerals and Natural Resources Department (EMNRD).

Step 4- Receive a certificate of eligibility tax credit from EMNRD.

Step 5- File your tax credit claim with New Mexico Taxation and Revenue Department.

Required Documents

The application package shall meet the requirements of 3.3.14 NMAC and must contain the following information as attachments. If an application package fails to meet a requirement, the department shall disapprove the application. If there are multiple owners of the property where the solar energy system is installed, a joint application must be submitted.

The application package requirements in the subparagraph below depend on solar energy system location and whether application is seeking a state tax credit, or a supplemental state tax credit.

Application type: A completed application package for solar energy systems installed in years 2024 and after on private land shall remit the following attachments:

Required Documents:

- A current property tax bill or other equivalent proof of ownership in the applicant's name for the residence, business, or agricultural enterprise where the solar energy system is installed. All names, partnerships and titles listed as property owners shall be listed on application.
- A Building Code Inspection report including the name of the building code authority, the permit number, and the date of successful inspection, either noted on a physical form, photo of inspection sticker, or a web-based report. The department prefers the permit for electrical inspection over the general building permit.
- An itemized invoice documenting the equipment, materials, and labor costs of the solar energy system, including but not limited to itemized accounting of permits, design, equipment, material, categorized fees, and installation labor of the solar energy system. For categorized fees, see Subsection C. of 3.3.14.14 NMAC.
- The solar energy system's design schematic **and** technical specifications; and
 - Site plan, which is a bird's eye view of solar system design.
 - One-line or three-line electrical diagram showing wiring connection
- Other information the department needs to evaluate the specific system type for certification.

Application type: The application package remitted for solar energy systems installed in years 2024 and after on lands of a federally recognized Indian nation, tribe or pueblo and held in leasehold by that taxpayer shall consist of the following information provided as attachments:

Required Documents:

- A leasehold agreement, trust, allotment of property or other equivalent proof that the property where the solar system is installed is held on behalf of the individuals applying. All names, partnerships and titles listed as leaseholders shall be listed on application.
- For projects in areas subject to a building code authority's inspection: the permit number and issuance date, and date of successful inspection, if applicable, noted on a physical form, photo of inspection sticker, or a web-based report the applicable building code authority approves. *For projects in areas not subject to a building code authority's inspection, a certification from a licensed New Mexico electrician that the solar energy system was properly integrated into the applicable structure's electrical system.*
- An itemized invoice documenting the equipment, materials, and labor costs of the solar energy system, including but not limited to itemized accounting of permits, design, equipment, material, categorized fees, and installation labor of a solar energy system. For categorized fees, see Subsection C. of 3.3.14.14 NMAC; and
- The solar energy system's design schematic and technical specifications.
 - Site plan, which is a bird's eye view of solar system design.
 - One-line or three-line electrical diagram showing wiring connection
- Other information the department needs to evaluate the specific system type for certification.

Application type: The application package for a supplemental state tax credit for a project purchased and installed in years 2020 through 2023 shall consist of the following information provided as attachments:

Required Documents:

- A current property tax bill or other equivalent proof of ownership in the applicant's name for the residence, business, or agricultural enterprise where the solar energy system is installed. All names, partnerships and titles listed as property owners shall be listed on application.
 - For projects on tribal lands: a leasehold agreement, trust, allotment of property or other equivalent proof that the property where the solar system is installed is held on behalf of the individuals applying. All names, partnerships and titles listed as leaseholders shall be listed on application.
- The equipment, materials, and labor costs of a solar energy system the department certifies, documented in an itemized invoice. The invoice shall itemize the following costs including but not limited to permits, design, equipment, material, categorized fees, and installation labor of a solar energy system.
 - The department may accept a purchase/installment agreement. For categorized fees please see Subsection C. of 3.3.14.14 NMAC. If an applicant cannot obtain an itemized invoice for a project installed in years 2020 through 2023, due to their contractor no longer being in business, the department may accept at its sole discretion evidence of project costs, such as evidence of total payments made and a certification that such payments did not include otherwise excluded costs under categorized fees please see Subsection C. of 3.3.14.14 NMAC; and
- For projects in areas subject to a building code authority's inspection: the permit number and issuance date, and date of successful inspection, if applicable, noted on a physical form, photo of inspection sticker, or a web-based report the applicable building code authority approves; and
 - For projects in areas not subject to a building code authority's inspection, a certification from a licensed New Mexico electrician that the solar energy system was properly integrated into the applicable structure's electrical system.
- the solar energy system's design schematic and technical specifications.
 - Site plan, which is a bird's eye view of solar system design.
 - One-line or three-line electrical diagram showing wiring connection
- Other information the department needs to evaluate the specific system type for certification.

Application type: Solar thermal system state tax credit.

- ✓ Contact ECMD for instructions on how to claim costs related to a solar thermal system.

Fund Limit

Legislation has allocated the annual aggregate amounts of the state tax credit available to applicants owning certified solar energy systems for taxable years March 01, 2020, through January 1, 2032.

The years 2024 through December 31, 2031, the annual aggregate fund cap is limited to \$30,000,000 per calendar year, and special supplemental provides \$20 million in tax credits to individuals whose applications were rejected after the cap was reached in prior tax years 2020 through 2023. When the fund limit for solar energy systems is reached, based on the total of applicants certified, the department will no longer certify systems in that year.

Applications received after the aggregate limit is reached shall not be approved and will be returned to applicant. If a state tax credit is not available in the calendar year when the application was submitted, the applicant is notified the program has reached the tax credit cap and their application is not certified.

Fund Balance

The Energy Conservation and Management Division (ECMD) collects data pertaining to the New Solar Market Development Income Tax Credit incentive program. The Dashboard is compiled from real time data collected by EMNRD through the tax credit application process. The information you will find is the current and prior year amounts and total tax credit amount approved for annual year. Data collected is only for approved tax credits. The data is a sample of the distributed solar energy generation being installed throughout the state of New Mexico.

New Solar Market Development Tax Credit Dashboard link:

<https://www.emnrd.nm.gov/ecmd/tax-incentives/solar-market-development-tax-credit-smdtc/>

Disallowed Cost

The cost of a solar energy system the department certifies shall be the net cost of acquiring the system and shall not include the following:

3.3.14.14 C.

- (1) expenses, including but not limited to:
 - (a) unpaid labor or the applicant's labor;
 - (b) unpaid equipment or materials;
 - (c) land costs or property taxes;
 - (d) costs of structural, surface protection and other functions in building elements that would be included in building construction if a solar energy system were not installed;
 - (e) mortgage, lease or rental costs of the residence, business or agricultural enterprise;
 - (f) legal and court costs;
 - (g) research fees or patent search fees;
 - (h) membership fees;
 - (i) financing costs or loan interest;
 - (j) marketing, promotional or advertising costs;
 - (k) repair, operating or maintenance costs;
 - (l) warranty or extended warranty costs;
 - (m) system resale costs;
 - (n) system visual barrier costs;
 - (o) adjacent structure modification costs for building structures such as portals, garages or pergolas to hold solar panels, or costs for modification or roof repair to hold solar panels;
 - (p) vegetation maintenance costs including tree trimming;
 - (q) contractor or inspector travel, mileage or overnight hotel stays;
 - (r) recreational vehicle or hot tub ports;
 - (s) trenching exceeding 50 feet; and
 - (t) donations to food banks on the applicant's behalf; and
 - (u) system critter guard;
 - (v) non-descriptive miscellaneous items; and
 - (w) excess battery storage.
- (2) income, including:
 - (a) payments the solar energy system contractor or other parties provide or receive that reduce the system cost, including rebates, discounts and refunds except for federal tax credits;
 - (b) services, benefits or material goods the solar energy system contractor or other parties provide by the same or separate contract, whether written or verbal.

D. The department shall make the final determination of the net cost of a solar energy system the department certifies pursuant to 3.3.14 NMAC.

Energy Minerals and Natural Resources Department (EMNRD) certifies your solar system and upon final approval will issue a certificate of eligibility. Once you have received your certificate of eligibility from the EMNRD you may claim your NSMDTC incentive on your income tax with Taxation and Revenue Department.

Tax Credit Claim

To claim the credit, the taxpayer must attach Form **TRD-41406**, *New Solar Market Development Tax Credit Claim Form*, to your electronic or paper income tax return (Form PIT-1), a completed Schedule CR, and a copy of a certificate of eligibility from EMNRD certifying the system and approving the taxpayer for the credit.

Form **TRD-41417**, *Notice of Transfer of New Solar Market Tax Credit* may be used by an approved holder who sells, exchanges or transfers their credit to another taxpayer, or by a holder, other than the original owner. This credit is required to be transferred for the full value of the credit. If the credit has been partially claimed it can no longer be transferred.

If you have questions with this process, please contact Taxation and Revenue Department: www.tax.newmexico.gov, e-mail: businesscredit.mgr@tax.nm.gov, or documents may be mailed to the Business Credit Claims Processing Unit at P.O. Box 5418, Santa Fe, NM 87502-5418, (505) 827-0792. You may file your return and attach all the necessary documents to claim the credit through the Department's electronic filing system, the Taxpayer Access Point, located at <https://tap.state.nm.us>

Questions and Answers

Q1. What is the Supplemental New Solar Market Development Tax Credit (the “supplemental credit”)?

A1: In 2024, Governor Michelle Lujan Grisham signed a bill that updates New Mexico's tax laws. That bill created a supplemental tax credit for solar thermal or photovoltaic systems installed in calendar years 2020 through 2023 where a taxpayer who was eligible for the tax credit certificate was nevertheless unable to obtain that certificate because EMNRD had exceeded the statutory cap on credits in any one of those years. Those taxpayers are eligible to apply to EMNRD for a Supplemental New Solar Market Development Tax Credit for their solar energy system.

Q2. Do I have to have been previously rejected to qualify for the supplemental tax credit?

A2: No, a prior application rejection is not necessary to qualify for the supplemental tax credit.

Q3. Who is eligible to receive the supplemental credit?

A3: If you purchased and installed a solar energy system in 2020, 2021, 2022 or 2023 and the funds were exceeded, you may submit an application for your solar energy system for New Solar Market Development Tax Credit. Check eligibility to receive the supplemental tax credit.

Entering an application

Before you begin:

For consistency and ease, please use the following naming convention to prepare your documents by naming each attachment:

1. Property Tax
2. Permitting
3. Schematic
4. Invoice

Application type: A completed application package for solar energy systems installed in years 2024 and after on private land shall remit the following attachments:

Required Documents:

- A current property tax bill or other equivalent proof of ownership in the applicant's name for the residence, business, or agricultural enterprise where the solar energy system is installed. All names, partnerships and titles listed as property owners shall be listed on application;
- A Building Code Inspection report including the name of the building code authority, the permit number, and the date of successful inspection, either noted on a physical form, photo of inspection sticker, or a web-based report. The department prefers the permit for electrical inspection over the general building permit;
- An itemized invoice documenting the equipment, materials, and labor costs of the solar energy system, including but not limited to itemized accounting of permits, design, equipment, material, categorized fees, and installation labor of the solar energy system. For categorized fees please see Subsection C. of 3.3.14.14 NMAC;
- The solar energy system's design schematic and technical specifications; and
 - Site plan, which is a bird's eye view of solar system design.
 - One-line or three-line electrical diagram showing wiring connection
- Other information the department needs to evaluate the specific system type for certification.

Additional information for alternative documents:

Application type: The application package remitted for solar energy systems installed in years 2024 and after on lands of a federally recognized Indian nation, tribe or pueblo and held in leasehold by that taxpayer shall consist of previously stated attachments, the following information provided may be considered as alternative attachments:

Alternative Required Documents:

- A leasehold agreement, trust, allotment of property or other equivalent proof that the property where the solar system is installed is held on behalf of the individuals applying. All names, partnerships and titles listed as leaseholders shall be listed on application;
- For projects in areas subject to a building code authority's inspection: the permit number and issuance date, and date of successful inspection, if applicable, noted on a physical form, photo of inspection sticker, or a web-based report the applicable building code authority approves. For projects in areas not subject to a building code authority's inspection, a certification from a licensed New Mexico electrician that the solar energy system was properly integrated into the applicable structure's electrical system;

Application type: The application package remitted for a supplemental state tax credit for a project purchased and installed in years 2020 through 2023 shall consist of the following information provided may be considered as alternative attachments:

Alternative Required Documents:

○ The department may accept a purchase/installment agreement. For categorized fees please see Subsection C. of 3.3.14.14 NMAC. If an applicant cannot obtain an itemized invoice for a project installed in years 2020 through 2023, due to their contractor no longer being in business, the department may accept at its sole discretion evidence of project costs, such as evidence of total payments made and a certification that such payments did not include otherwise excluded costs under categorized fees please see Subsection C. of 3.3.14.14 NMAC; and

Access the online submission portal

Department web page: <https://www.emnrd.nm.gov/>

Tax Credit Incentive: <https://www.emnrd.nm.gov/ecmd/tax-incentives/solar-market-development-tax-credit-smdtc/>

Submission portal: <https://wwwapps.emnrd.nm.gov/ECMD/NSMDSUBmissions/>

Landing Page:

New Solar Market Development Tax Credit Incentive

Welcome to the electronic application portal for the New Solar Market Development Tax Credit (NSMDTC).

Quick overview of tax credit process:

Step 1- Purchase and install an operating solar energy system.

Step 2- Obtain required documents from installation contractor.

Step 3- Apply for tax credit with Energy Minerals and Natural Resources Department (EMNRD).

Step 4- Received a certificate of eligibility from EMNRD.

Step 5- Claim your tax credit with Taxation Revenue Department.

The NSMDTC is available for up to 10% of the equipment, materials, and labor costs of a solar energy system, which may not exceed \$6,000. The cost of a solar energy system the Department certifies shall be the net cost of acquiring the system and shall not include disallowed costs, pursuant to 3.3.14.15 C. NMAC. The building code authority date of a successful inspection permit will determine the fund year of the solar energy system. The Department shall disapprove an application that is not complete or does not meet the approval criteria. If the tax credit fund cap has been reached, the applicant will be notified that their application is not certified and will not be issued a tax credit.

Before you start an application, review your documentation for completeness. A completed application package shall be electronically submitted with the following required documents.

Required Documents:

- A current property tax bill or other equivalent proof of ownership in the applicant's name for the residence, business, or agricultural enterprise where the solar energy system is installed.
For solar energy systems installed on lands of a federally recognized Indian nation, tribe or pueblo, a leasehold agreement, trust, allotment of property or other equivalent proof that the property where the solar system is installed is held on behalf of the individual(s) applying.
- The equipment, materials, and labor costs of a solar energy system the department certifies shall be documented by an itemized invoice.
- Building Code Inspection report: the building code authority's permit number and date of successful inspection; either noted on a physical form, or photo of inspection sticker or a web-based report.
For solar energy systems installed on lands of a federally recognized Indian nation, tribe or pueblo, a certification from a licensed New Mexico electrician that the solar energy system was properly integrated into the applicable structure's electrical system.
- The solar energy system's design schematic and technical specifications.

☐ I understand I will receive an email message alerting submission receipt, with unique link which allows me to check on the status of submission. Please allow three (3) to four (4) weeks to process completed application. The department will send certificates of eligibility electronically to the e-mail address provided on the application.

To begin the application process, click **Apply**.

Apply

- Check acknowledgement box.
- Select **Apply** to continue.

Application prerequisites:

Fund Cap Acknowledgement:

Fund Cap Acknowledgement

[3.3.14.8.G NMAC](#)

The annual aggregate amount of the state tax credit available that may be certified by the department as eligible is, in the calendar year 2024 and any subsequent year thereafter, limited to \$30,000,000 per calendar year. When the \$30,000,000 limit for solar energy systems is reached based on the total of applicants certified, the department will no longer certify systems for that year. Applications received after the aggregate limit is reached shall not be approved and will be returned to applicant. The department shall keep a record of the order of receipt of all application packages to ensure the annual aggregate amount is not exceeded in any given year.

☐ Check if applicant acknowledges their application may be denied if eligible funding has reached the allowed aggregate amount.
Acknowledgement of 3.3.14.8.G NMAC is required.

- Check Fund Cap acknowledgement box.

If the annual limit for solar energy systems is reached based on the total of applicants certified, the department will no longer certify systems in that year.

System Type:

Basic System Eligibility:

☐ Solar System collects solar energy using photovoltaic modules.
Use of this online application process requires a claim for a Photovoltaic Solar System.

☒ Solar System collects solar energy using solar thermal collectors.
This electronic application is for photovoltaic solar systems only. For the process to claim the costs for a Solar Thermal system, contact Energy Conservation Management Division (ECMD) for instructions. ECMD email EMNRD.taxcredits@emnrd.nm.gov

System Inspection Approval Date:

The System Inspection Approval Date must be a valid date.

- Select type of Solar System installed.
➤ *Contact ECMD for instructions on how to claim costs related to a solar thermal system.*
- Enter date of a successful final inspection permit

Message received, if final successful inspection is for exhausted fund year.

Fund Cap Reached

We regret to inform you that the annual calendar year limit for solar energy systems has been reached. EMNRD is no longer accepting applications and will not certify any solar systems purchased and installed in exhausted fund years. The fund year for solar systems is determined by the date of a successful/final inspection permit.

OK

Supplemental Fund Terms:

If date of a successful final inspection is entered
for a previously exhausted fund period,
This secondary acknowledgement box will appear

Supplemental Fund Terms Acknowledgement

This system can only qualify for the supplemental state tax credit. In accordance with 3.3.14.8.G.2, *such supplemental state tax credits shall be claimed in taxable year 2023 regardless of whether the system was purchased and installed in calendar years 2020 through 2023. Applications for supplemental state tax credits certificates must be submitted on or before 12/31/2025.*

☐

Check if applicant acknowledges and understands the conditions of the supplemental state tax credit.

If the installed system received the final passing inspection prior to 2024, the applicant must acknowledge the terms of the Supplemental fund before applying.

Supplemental Fund Terms Acknowledgement

This system can only qualify for the supplemental state tax credit. In accordance with 3.3.14.8.G.2, *such supplemental state tax credits shall be claimed in taxable year 2023 regardless of whether the system was purchased and installed in calendar years 2020 through 2023. Applications for supplemental state tax credits certificates must be submitted on or before 12/31/2025.*

☐

Check if applicant acknowledges and understands the conditions of the supplemental state tax credit.

If the installed system received the final passing inspection prior to 2024, the applicant must acknowledge the terms of the Supplemental fund before applying.

- Check supplemental terms acknowledgement box.

Site Inspection:

Site Inspection Agreement

To ensure compliance with 3.3.14.17.B NMAC, *the applicant agrees to allow the department or its authorized representative to inspect a solar energy system it has certified, within three years after the department's certification, upon the department providing a minimum of five days' notice to an applicant with a certified system.*

☐

Check if applicant freely agrees to a site inspection by EMNRD engineering staff.

Agreement to inspection is required.

- Check Site Inspection Agreement acknowledgement box.

Exclusion Acknowledgement:

Other Tax Credit Exclusions Acknowledgement

3.3.14.13.B NMAC

As indicated by 3.3.14.13.B NMAC, If an applicant has received a state tax credit or a supplemental state tax credit for a solar energy system under this part, the solar energy system may not be used to meet the requirements for other tax credits available under state law:

1. If the 2021 sustainable building tax credit application uses a solar energy system to achieve the energy reduction performance rating, and that solar energy system was previously certified for the state tax credit or the supplemental state tax credit, the department shall disapprove the application for that portion of a 2021 sustainable building tax credit;
2. If an onsite solar system is used to meet the 2021 sustainable building tax credit requirements of either the rating system certification level or the energy reduction requirement, the applicant may not claim a state tax credit or supplemental state tax credit under this part;

☐ Check if applicant acknowledges other tax credit exclusions.
Acknowledgement of 3.3.14.13.B NMAC is required.

- Check exclusion acknowledgement box.

Disallowed expenses:

Certain fees are removed from total solar system cost.

For details select expansion drop down menu.

- Check disallowed acknowledgement box.

Disallowed Costs Acknowledgement

3.3.14.14.C NMAC

As indicated by 3.3.14.14.C NMAC, the cost of a solar energy system the department certifies shall be the net cost of acquiring the system and shall not include the following:

1. expenses, including but not limited to:
 - a. unpaid labor or the applicant's labor;
 - b. unpaid equipment or materials;
 - c. land costs or property taxes;
 - d. costs of structural, surface protection and other functions in building elements that would be included in building construction if a solar energy system were not installed;
 - e. mortgage, lease or rental costs of the residence, business or agricultural enterprise;
 - f. legal and court costs;
 - g. research fees or patent search fees;
 - h. membership fees;
 - i. financing costs or loan interest;
 - j. marketing, promotional or advertising costs;
 - k. repair, operating or maintenance costs;
 - l. warranty or extended warranty costs;
 - m. system resale costs;
 - n. system visual barrier costs;
 - o. adjacent structure modification costs for building structures such as portals, garages or pergolas to hold solar panels, or costs for modification or roof repair to hold solar panels;
 - p. vegetation maintenance costs including tree trimming;
 - q. contractor or inspector travel, mileage or overnight hotel stays;
 - r. recreational vehicle or hot tub ports;
 - s. trenching exceeding 50 feet; and
 - t. donations to food banks on the applicant's behalf;
 - u. system critter guard;
 - v. non-descriptive miscellaneous items;
 - w. excess battery storage; and
2. income, including:
 - a. payments the solar energy system contractor or other parties provide or receive that reduce the system cost, including rebates, discounts, grants, and refunds, except for federal tax credits;
 - b. services, benefits, or material goods the solar energy system contractor or other parties provide by the same or separate contract, whether written or verbal;

☐ Check if applicant acknowledges disallowed costs.
Acknowledgement of 3.3.14.14.C NMAC is required.

Select Continue

Back
Continue

Installation:

Installation

Location

Address:

 The Address where the solar system was installed is required.

City/Town:

 The City/Town of the installation location is required.

Zip Code:

 The Zip Code of the installation location is required.

County:

 The County of the installation location is required.

☐ The installation location is on land held by a federally recognized Indian nation, tribe or pueblo and held in leasehold by the applicant.

Upload the Property Deed or Tax Bill showing ownership:

 Upload at least one file.

Do not drag and drop attachment files. The function is not compatible with portal.

- Enter the solar system project location address.
- **Upload** proof of ownership
Property Tax bill, Property Valuation, Warranty Deed, or other proof of ownership

Attachment requirements change depending on the location of the solar energy project or if for a previously exhausted fund year.

If Solar system is installed on a federally recognized trial nation:

- ☐ The installation location is on land held by a federally recognized Indian nation, tribe or pueblo and held in leasehold by the applicant.

- Check box

- **Upload** proof of ownership
- **Upload** licensed electrical certification

☒ The installation location is on land held by a federally recognized Indian nation, tribe or pueblo and held in leasehold by the applicant.

Upload the leasehold agreement, trust, allotment of property or other equivalent proof that the property where the solar system is installed is held on behalf of the individual(s) applying:

Loading...

Upload at least one file.

Electrical Certification

Upload a certification from a licensed New Mexico electrician that the solar energy system was properly integrated into the applicable structure's electrical system.

Browse...

Upload at least one file.

Back **Continue**

Building Code Authority

- Enter permit number.
- Enter date of a successful final inspection permit.
- Enter permit issuer.
- **Upload** a copy of the Building Code Inspection report.

Building Code Authority

Permit Number:

Permit Number

The Permit Number is required.

Date Permit Issued:

mm/dd/yyyy

The Permit Issued Date is required and cannot be in the future.

Permit Issuer:

☐ NMCID

☐ City: City

☐ County: -- Select a County --

The Permit Issuer must be indicated.

Upload the Building Code Inspection Report or a Copy of Inspection Tag (The department prefers the permit for electrical inspection over the general building permit.)

Browse...

Upload at least one file.

Back **Continue**

- *Preferred: Electrical permit*
- *The building code authority's permit number and date of successful passing inspection.*
- *Allowable documents: a physical form, or photo of inspection sticker/tag/label or a web-based report showing date of successful final approval.*
- *Date of a successful final inspection permit determines fund year of eligibility.*
- Select **continue**

Applicant:

- Select your filing status:

Applicants**Credit Recipient(s)**

Will the tax credit be claimed for an Individual or Joint, a Married Couple (only select if filing separately), or a Company?

- ☐ Individual or Joint
- ☐ Married, Filing Separately
- ☐ Business/LLC/LLP

Note: the property owners listed on property tax bill should be reflected on application.

- An applicant must own the residence, business, or agriculture enterprise on which the solar energy system is located to qualify for the tax credit. (3.3.14.8 B. NMAC)
- A copy of a current property tax bill or other equivalent proof of ownership in the applicant's name for the residence, business or agricultural enterprise where the solar energy system is located. (3.3.14.9 E. (1) NMAC)
- If there are multiple owners of the property where the solar energy system is installed a joint application must be submitted. (3.3.14.9 B. NMAC)
- An applicant must be a taxpayer who is not a dependent of another. (3.3.14.8 E. NMAC)

Individual or Joint: *The primary applicant's name on Certificate of Eligibility.*

Married, filing separately: *Each applicant is awarded 50% ownership of split Certificates of Eligibility*

Business LLC/LLP: *The legal business entity is issued Certificate of Eligibility*

Individual**Joint/secondary applicant****Business**

Primary Applicant

First Name:
 First name
 The Applicant's First Name is required.

Middle Initial:
 M.I.

Last Name:
 Last name
 The Applicant's Last Name is required.

Phone:
 (999) 999-9999
 The Applicant's Phone Number must be a valid phone number.

Alternate Phone:
 (999) 999-9999

E-mail Address:
 Email address
 The Applicant's E-mail Address is required.

Confirm E-mail Address:
 Confirm Email address
 Please Confirm the Applicant's E-mail Address.

☐ Address is the same as the Installation Location.

Secondary Applicant

First Name:
 First name
 The Secondary Applicant's First Name is required.

Middle Initial:
 M.I.

Last Name:
 Last name
 The Secondary Applicant's Last Name is required.

Phone:
 (999) 999-9999
 The Secondary Applicant's Phone Number must be a valid phone number.

Alternate Phone:
 (999) 999-9999

E-mail Address:
 Email address

Confirm E-mail Address:
 Confirm Email address
 Please Confirm the Secondary Applicant's E-mail Address.

☒ Address is the same as the Primary Applicant.

[Back](#) [Continue](#)

Primary Applicant

Company Name:
 Company name

First Name:
 First name
 The Applicant's First Name is required.

Middle Initial:
 M.I.

Last Name:
 Last name
 The Applicant's Last Name is required.

Phone:
 (999) 999-9999
 The Applicant's Phone Number must be a valid phone number.

Alternate Phone:
 (999) 999-9999

E-mail Address:
 Email address
 The Applicant's E-mail Address is required.

Confirm E-mail Address:
 Confirm Email address
 Please Confirm the Applicant's E-mail Address.

☒ Address is the same as the Installation Location.

[Back](#) [Continue](#)

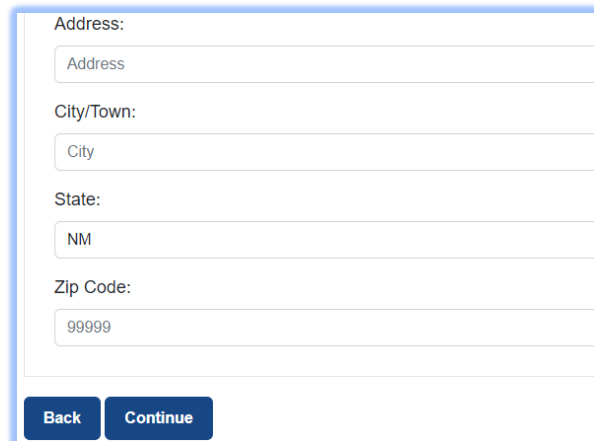
Mailing address:

Check the box, if the applicant mailing address is different than the solar system project location address.

☐ Address is the same as the Installation Location.

- Enter mailing address.

Select **continue**

A form for entering mailing address information. It includes fields for Address, City/Town, State, and Zip Code. The State field is pre-filled with 'NM' and the Zip Code field is pre-filled with '99999'. At the bottom are 'Back' and 'Continue' buttons.

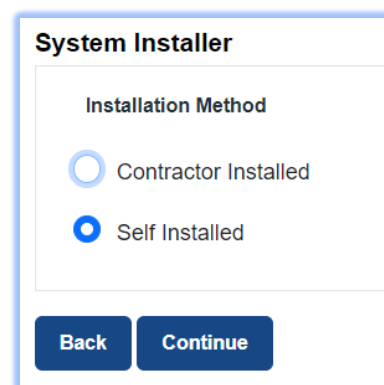
Address:
Address
City/Town:
City
State:
NM
Zip Code:
99999
Back Continue

System Installer:

- Please select who installed solar system

If self-installed, no additional information.

Select **continue**

A form titled 'System Installer' with a section 'Installation Method'. It has two radio button options: 'Contractor Installed' and 'Self Installed'. The 'Self Installed' option is selected. At the bottom are 'Back' and 'Continue' buttons.

System Installer
Installation Method
☐ Contractor Installed
☒ Self Installed
Back Continue

- *Self-installed solar energy systems must remit all receipts and associated itemized invoice with summary cover sheet.*

Contractor:

Contractor installed, enter contractor information.

Contractor

Firm Name:

The Contractor's Firm Name is required.

City:

The Contractor's City is required.

State:

Phone:

The Contractor's Phone Number must be a valid phone number.

Email:

License Number:

The Contractor's License Number is required.

License Class:

The Contractor's License Class is required.

Contractor Representative

Name:

The Contractor Representative's Name is required.

Address:

The Contractor Representative's Address is required.

Phone:

The Contractor Representative's Phone Number must be a valid phone number.

Email:

Select **continue**

Photovoltaic System Specifications:

- **Upload** Electrical Schematic and Design sheet.
Solar system's design and schematic sheet.

- Enter photovoltaic system information.
The information can be found on the schematic sheet.

- Identify utility provider

Interconnect Utility:

-- Select a Utility --

The Interconnect Utility is required. Choose off-grid if there is not an interconnected utility.

- Select **continue**

PV System Specifications

PV System Specifications

Upload the Design Schematic and Technical Specifications:

Browse...

Upload at least one file.

System Size DC Kilowatts (rounded to two decimals):

9999.99

The PV System Size DC kW is required.

Inverter Manufacturer:

The Inverter Manufacturer is required.

Inverter Size Kilowatts (rounded to two decimals):

9999.99

The Inverter Size kW is required.

Inverter Total AC Kilowatts (rounded to two decimals):

9999.99

The Inverter Total AC kW is required.

Mount:

☐ Roof

☐ Ground: Rack

☐ Ground: Pole

The Mount Type must be indicated.

Photovoltaic Panels

Module Tilt Degrees:

999

The Module Tilt is required.

Azimuth Angle Degrees:

999

The Azimuth Angle is required.

Module Manufacturer:

The Module Manufacturer is required.

Module Model Number:

The Module Model Number is required.

Module Quantity:

999

The Module Quantity is required.

Module Unit List \$:

\$0.00

The Module Unit List is required.

Battery Storage:

If no battery storage, select box

The information box will collapse
Select **continue**

Storage
☐ System is not connected to battery storage.

Storage
☒ System is not connected to battery storage.

Back **Continue**

If solar system has battery system,
Enter information.

Select **continue**

Storage
☐ System is not connected to battery storage.
Battery Kilowatts (rounded to two decimals):

The Battery Wattage is required.
Battery Kilowatt Hours (rounded to two decimals):

The Battery Usage is required.
Battery Model Number:

The Battery Model is required.
Battery Quantity:

The Battery Quantity is required.
Battery Unit List \$:

The Battery Unit List is required.

Back **Continue**

System Cost:

The equipment, materials, and labor costs of a solar energy system the department certifies shall be documented by an itemized invoice.

Upload itemized invoice.

Solar system:

Equipment and material cost +

Installation labor cost +

Other invoice costs +

Total system cost =

Important

Solar tax credit may be award for up to 10% of total system costs.

Notice: *Certain fees reduce the computation amount of tax credit awarded.
(See disallowed costs 3.3.14.14 NMAC)*

- Select **Sign**

System Costs

Solar System Cost \$:

The PV System Cost must be more than 0.99 and cannot be more than \$999,999.99.

Contractor Labor Cost \$:

The Contractor Labor Cost must be more than zero and cannot be more than \$99,999.99.

Upload the Contractor Invoice:

Browse...

Upload contractor invoice(s) related to the purchase and installation of the solar system.

Other Costs \$:

Upload the Invoice(s) for the Other Costs:

Browse...

Total System Cost \$:

The Total System Cost must be more than zero and cannot be more than \$999,999.99.

Back Sign

Sign and Submit:

Sign and Submit

- Check acknowledgement.
- Enter name.
- Enter date.
- Select **Submit Application**

Married filing separate *Split certificate*

Signature

☐ I certify that the information provided on this form and attached accurately describes the work performed and the product(s) installed.

Printed Name:

Signed Date:

SSN:

Spouse's Signature

☐ I certify that the information provided on this form and attached accurately describes the work performed and the product(s) installed.

Printed Name:

Signed Date:

SSN:

Submit Application

Business Applicant

Sign and Submit

Signature

☐ I certify that the information provided on this form and attached accurately describes the work performed and the product(s) installed.

Printed Name:

Signed Date:

☐ I certify to having signatory authority for Solar Works Energy LLC.

FEIN:

Submit Application

Individual Applicant / Married filing jointly

Sign and Submit

Signature

☐ Applicant has read the certification requirements, and certifies all information provided in the application package is true and correct to the best of the applicant's knowledge. Additionally, applicant understands that the department must certify the solar energy system documented in the application package before becoming eligible for a state tax credit, and the applicant agrees to make any changes the department requires to the solar energy system for compliance with 3.3.14 NMAC.

Printed Name:

Signed Date:

SSN:

Submit Application

A successful submitted application on the portal will receive this portal message:

Congratulations!

Your submission was received.

An email message has been sent notifying submission receipt. The email will also include a unique link which allows you to check the status of your submission. If you do not receive the email, check your junk/spam folder. Please allow 3 to 4 weeks to process completed application.

The building code authority date of a successful inspection permit will determine the fund year of the solar energy system. The Department shall disapprove an application that is not complete or does not meet the approval criteria. If the tax credit fund cap has been reached, the applicant will be notified that their application is not certified and will not be issued a tax credit.

Status Updates

Applicant email will contain a hyperlink to check the process status of your submission anytime.

Check Status

Check Submission/Application Status

Use this page to get a description of which processing events have occurred for your submission.

NOTE: Your submission is initially reviewed in the order received. However, ECMD staff consider a submission an application when your submission is deemed adequately complete for credit review. Thus, for determining the priority order of credit issuance, ECMD will use the date when the application is accepted by ECMD staff. This will be the Application Accepted Date in the status description.

Please provide the verification information exactly as it was submitted:

Last Name:

Zip Code of installed location:

Submit

Status:

Contact Information:

Questions on claiming, transferring, refund status the tax credit:

State of New Mexico
Taxation Revenue Department (TRD)
Revenue Processing Division (RPD)
Business Tax Credit Unit
P.O. Box 630, Santa Fe, NM 87504
e-mail: businesscredit.mgr@tax.nm.gov
www.tax.newmexico.gov/
Telephone (505) 827-0792

Questions on applying for solar system certification:

State of New Mexico
Energy, Minerals and Natural Resources Department (EMNRD)
Energy Conservation and Management Division (ECMD)
1220 S. St. Francis Dr., Santa Fe, N.M. 87505
e-mail: emnrd.taxcredits@emnrd.nm.gov
www.emnrd.nm.gov/
Telephone (505) 476-3310



New Solar Market Development Tax Credit (NSMDTC)
3.3.14 New Mexico Administrative Code (NMAC)