NEW MEXICO ECAM ENERGY CONSERVATION AND MANAGEMENT

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

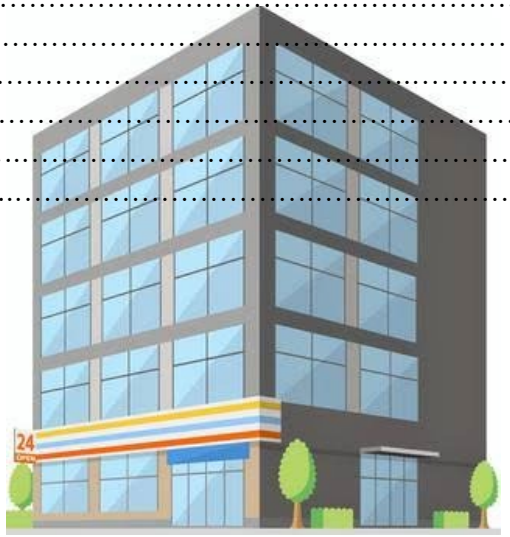
2021 Sustainable Building Tax Credit (2021SBTC)
7-2-18.32 NMSA 3.3.35 NMAC – PIT
7-2A-28.1 NMSA and 3.4.22 NMAC – CIT

Job Aid – Existing Building: Commercial Renovation Over 20,000 sq. ft.

Table of Contents

Introduction 02
General Requirements 03
Quick Overview 04
Required Supporting Documents 05
Sample Supporting Document Images 05
Entering the Online Application 06
- Submitting the Application 07
- Log Into Web Portal 07
- Building Information 08
- Building Energy 10
- Applicant 12
- Additional Documents 13
- Sign and submit 14

Troubleshooting 14
Claiming the Tax Credit 15
Fund Allocation Caps 16
Incentives 17
Contact Information 18



2021 Sustainable Building Tax Credit (2021SBTC)
7-2-18.32 NMSA and 3.3.35 NMAC – PIT
7-2S-28.1 NMSA and 3.4.22 NMAC – CIT

Introduction

The New Mexico 2021 Sustainable Building Tax Credit (SBTC) for Commercial Renovations ≥20,000 sq ft.

The 2021 Sustainable Building Tax Credit (SBTC) provides income-tax incentives for major commercial renovation projects 20,000 square feet or larger of temperature-controlled space that implement high-performance, energy-efficient improvements. Eligible renovations qualify when they meet required sustainability or performance standards, including achieving a 50% reduction in total energy consumption compared to the most current ASHRAE energy standard for buildings other than low-rise residential structures. Administered by EMNRD's Energy Conservation and Management Division, the program supports long-term reductions in energy use while encouraging sustainable building practices statewide. These incentives help decrease overall energy consumption, improve comfort, and promote environmentally responsible building practices across New Mexico.

Eligibility: A person may qualify for the SBTC if they:

- Own property in New Mexico where the home is installed.
- Renovation: Existing commercial buildings ≥20,000 sq ft
- Renovation: Building must be at least 10 years old; broadband- and EV-ready
- Complete installation on or after January 1, 2022.

Tax credit features:

- **Non-refundable**: reduces tax liability but does not generate a cash refund.
- **Transferable**: credits may be sold or transferred.
- **Carry-forward**: unused credit can be carried forward for up to seven tax years.

Credit Amount

- **Renovation: Flat rate:** $2.25 per sq ft.
- **Maximum credit:** $150,000 per project

Application Process

Applicants must submit a complete electronic application through the ECAM Sustainable Building Tax Credit online portal. https://wwwapps.EMNRD.nm.gov/ECAM/SBTCSubmissions/ A successful application must include all required sustainability documentation and proof that the home has been permanently built on New Mexico property. The online portal provides applicants step-by-step guidance for uploading materials and submitting the application for review.

General Requirements

The Sustainable Building Tax Credit (SBTC) in New Mexico provides financial incentives to support the installation of energy-efficient products. For owners of large commercial buildings (20,000 square feet or more) that are at least 10 years old, you can also qualify by making significant energy-saving renovations. To qualify, your improvements need to meet a recognized energy certification like HERS (Home Energy Rating Score), ASHRAE standards, or Leadership in Energy and Environmental Design (LEED).

To be eligible for the New Mexico Sustainable Building Tax Credit (SBTC) applicants must meet several specific requirements. Here's a clear breakdown:

📌 **Application Process:**

- Applications must be submitted through the ECAM electronic portal.
- All required documentation must be uploaded at the time of submission.
- Include any additional documents requested by the portal.

🔍 **Verification & Approval:**

- ECAM will review your application to ensure it meets all eligibility criteria.
- If the application is incomplete or incorrect, you'll be notified and will need to resubmit with corrections.
- Applicants receive a Certificate of Eligibility when approved.

🏡 **Property & Location:**

- The building must be located in New Mexico.
- The building must be owned by the taxpayer at the time it is certified.
- The building must be an existing commercial building ≥20,000 sq ft.
- The building must be temperature-controlled space.
- Renovation must occur more than 10 years after the building's original construction.

🌟 **Energy Efficiency Standards to be eligible:**

- The building must achieve an approved sustainable building certification (e.g., HERS, IECC, ASHRAE for residential, or commercial certifications).
- The building must be broadband-ready.
- The building must be EV-ready, meaning it includes electric-vehicle charging infrastructure that meets all specifications defined in the program rules.
- Building projects must achieve third-party certification through recognized green building rating systems.

📝 **Application & Documentation**

- Applications must be submitted through the ECAM electronic portal.
- All required documentation must be provided at the time of submission; incomplete applications will be returned.
- A Certificate of Occupancy or equivalent completion certification (commercial/residential) must be obtained.
- All sustainability documentation (e.g., certification reports, HERS/IECC verification) must be submitted with the application.
- Final building Certificate of Occupancy determines the tax credit year.

📌 **SBTC Required Documents Checklist**

Ownership & Occupancy

- Proof of ownership (warranty deed, property tax bill, or ground lease with legal description)
- Certificate of Occupancy

HERS Documentation

- HERS Emissions
- HERS Fuel Summary
- HERS 2021 IECC Building UA Compliance report

Building Certification Documents

- ASHRAE report (showing renovation reduces total energy and power costs by fifty percent)
- EMNRD Supplemental Verifier Certification confirming:
  - – EV-ready
  - – Broadband-ready

Reviewer Discretion

• Any additional information requested by ECAM to complete the review.

⏳ **Program Deadlines and Limits**

- The SBTC program expires December 31, 2027.
- Applications have one calendar year after the year building receives renovation certificate of occupancy.
- Program funds have annual caps, so early submission in the calendar year is encouraged.
- Credit amounts are awarded per square foot, based on building type and certification level.
- Funds are distributed on a first-come, first-served basis until annual allocations are exhausted.
- Credits are non-refundable, but they are transferable and may be carried forward for up to seven years.

To be considered under the 2021SBTC cap, your completed application must be submitted by February 1 of the following year for those seeking funds from that cycle. Any unused category funds may roll over to other building types in that year's cap.

This guidance should be used when conducting preliminary eligibility checks, verifying documentation requirements

Quick Overview

✅ **How to Apply**

1. Use the ECAM online portal to apply.
2. Upload all required documentation.
3. Once submitted, you'll receive a confirmation email with a status link.
4. ECAM reviews your application—expect a processing time of about 3–6 weeks.
5. If approved, you'll receive a Certificate of Eligibility, which you then can claim on your New Mexico income tax return using Taxation & Revenue Department (TRD) forms.

Resubmissions:

- If your application is incomplete, ECAM will reject it via email with reasons.
- You can modify/correct and resubmit your application.
- The revised application is treated as a new submission and goes to the back of the queue.
- Applications are processed in the order they are received.

Required Supporting Documents

Before beginning a Sustainable Building Tax Credit (SBTC) application, commercial properties must confirm that the renovated existing commercial/multi-unit building meets the required certification standards such as HERS, and the American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE) ensuring all documentation is complete and accurate will help avoid delays during EMNRD's review process.
The checklist below outlines the essential documents and readiness requirements needed to demonstrate compliance.

SBTC Required Documents Checklist for Existing Commercial/Multi-Unit Building Renovations

Ownership & Occupancy
- Proof of ownership (warranty deed, property tax bill, or ground lease with legal description)
- Certificate of Occupancy

HERS Documentation
- HERS Emissions
- HERS Fuel Summary
- HERS 2021 IECC Building UA Compliance report

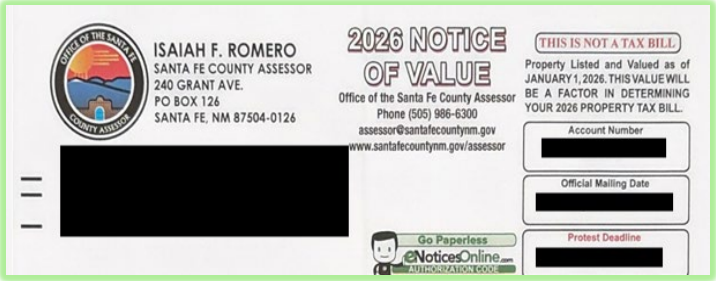
Building Certification Documents
- ASHRAE report (showing that the renovation reduces total energy and power costs by at least fifty percent)
- EMNRD Supplemental Verifier Certification confirming the building is:
  - – EV-ready
  - – Broadband-ready

Reviewer Discretion
- Any additional information requested by ECAM to complete the review.

Documentation must demonstrate that renovation of a commercial building 20,000 sq. ft. or larger results in at least a 50 percent reduction in total energy and power costs compared to the most current Energy Standard for Buildings Except Low-Rise Residential Buildings developed by ASHRAE.

Sample Supporting Document Images

Proof of ownership (warranty deed, property tax bill, or ground lease with legal description)


ISAIAH F. ROMERO
SANTA FE COUNTY ASSESSOR
240 GRANT AVE.
PO BOX 126
SANTA FE, NM 87504-0126

2026 NOTICE OF VALUE

Office of the Santa Fe County Assessor
Phone (505) 986-6300
assessor@santafecountynm.gov
www.santafecountynm.gov/assessor

THIS IS NOT A TAX BILL

Property Listed and Valued as of JANUARY 1, 2026. THIS VALUE WILL BE A FACTOR IN DETERMINING YOUR 2026 PROPERTY TAX BILL.

[redacted]

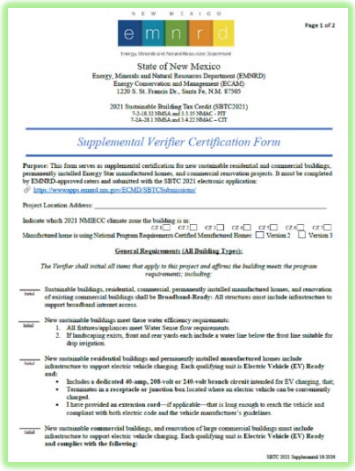
Account Number [redacted]

Official Mailing Date [redacted]

Protest Deadline [redacted]

Go Paperless eNoticesOnline.com AUTHORIZATION CODE

EMNRD Supplemental Verifier Certification


State of New Mexico
Energy, Minerals and Natural Resources Department (EMNRD)
Energy Conservation and Management (ECAM)
1220 S. St. Francis Dr., Santa Fe, N.M. 87505

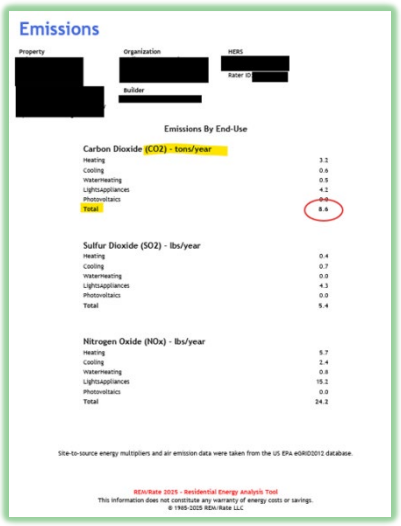
2021 Sustainable Building Tax Credit (SBTC2021)
7-2-18.32 NMSA and 3.3.35 NMAC – PIT
7-2S-28.1 NMSA and 3.4.22 NMAC – CIT

Supplemental Verifier Certification Form

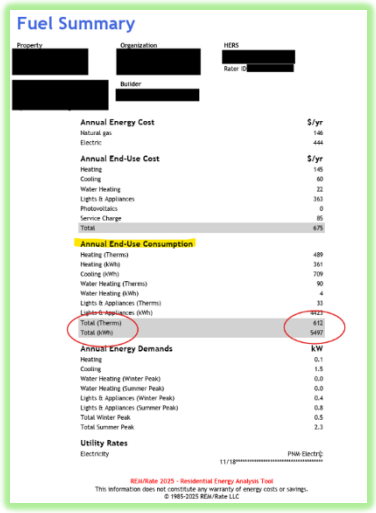
ASHRAE report

2021 Sustainable Building Tax Credit (2021SBTC)
7-2-18.32 NMSA and 3.3.35 NMAC – PIT
7-2S-28.1 NMSA and 3.4.22 NMAC – CIT

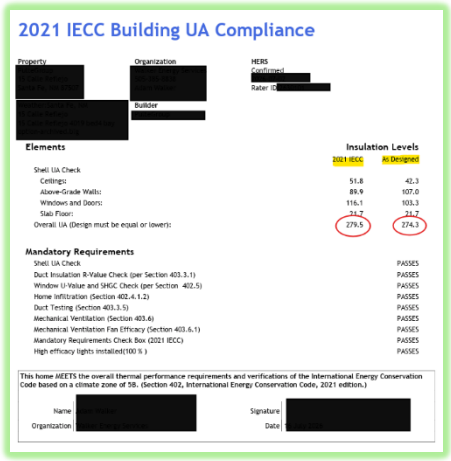
HERS Emissions



HERS Fuel Summary



HERS 2021 IECC Building UA Compliance report



Entering the Online Application

For owners of large commercial buildings (20,000 square feet or more) that are at least 10 years old, you can also qualify by making significant energy-saving renovations. Prior to starting an application, please review all supporting documentation for completeness before beginning your online submission. The checklist below outlines the essential documents and readiness requirements needed to demonstrate compliance. Apart from proof of ownership, all documents are to be remitted on a per-unit basis.

Required Documents:

Ownership & Occupancy

- Proof of ownership
- Certificate of Occupancy

HERS Documentation

- HERS Emissions
- HERS Fuel Summary
- HERS 2021 IECC Building UA Compliance report

Building Certification Documents

- ASHRAE report (showing renovation reduces total energy and power costs by at least fifty percent)
- EMNRD Supplemental Verifier Certification

Reviewer Discretion

- Any additional information requested by EMNRD to complete the review

Important Tips for Successful Submission:

- ✓ Have all documents ready before starting the portal application.
- ✓ Use a supported browser. For best results, open the portal in Chrome or Microsoft Edge.
- ✓ Avoid refreshing the page: refreshing your browser may cause errors or data loss of information.
- ✓ Prior to starting an application, please make sure to review your supporting documentation for completeness before submitting it electronically.

2021 Sustainable Building Tax Credit (2021SBTC)
7-2-18.32 NMSA and 3.3.35 NMAC – PIT
7-2S-28.1 NMSA and 3.4.22 NMAC – CIT

Submitting the Application

NM Clean Energy Gateway: www.CleanEnergy.nm.gov

EMNRD Home Web Page: https://www.EMNRD.nm.gov/

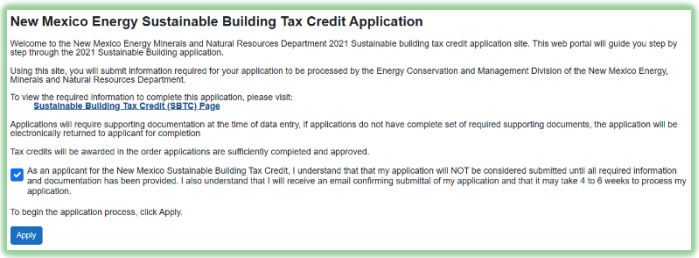
The 2021 SBTC Information Web Page:
https://www.EMNRD.nm.gov/ECAM/tax-incentives/sustainable-building-tax-credit-sbtc/

The 2021 SBTC online application portal: https://wwwapps.EMNRD.nm.gov/ECAM/SBTCSubmissions/

Log into web portal

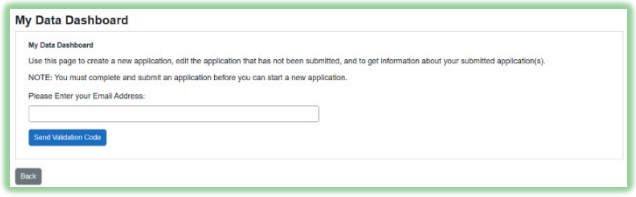
Landing Page:

- Select acknowledgement box.
- Select "Apply" to continue.

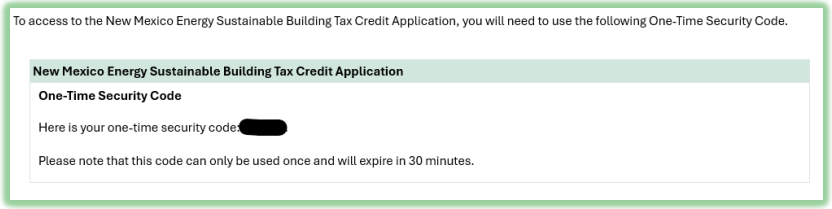


My Data Dashboard:

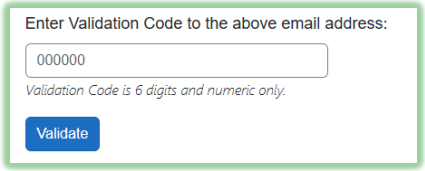
- Enter your Email Address
- Select "Send Validation Code"

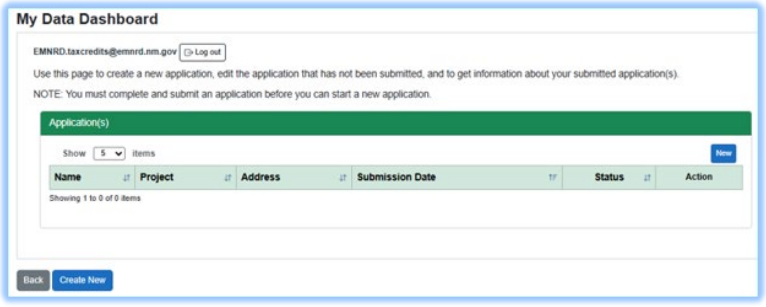


An email will be sent to you with a security code:

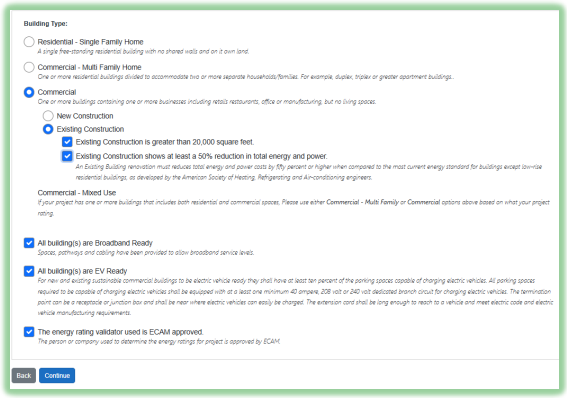


- Enter Validation Code received.
- Select "Validate"





- If this is a new submission, select "Create New" or "New"
- If this is a Re-Submission, select the "pencil icon" for editing under Action column.



Project Description:

Building Type:

- Select "Commercial"
- Select "Existing Construction"

Select the self certification box:
"Acknowledge" the building is broadband ready.
"Acknowledge" the building is electric vehicle (EV) ready.
"Acknowledge" the energy rating validator is approved by ECAM.

Select "Continue" 

Building Information

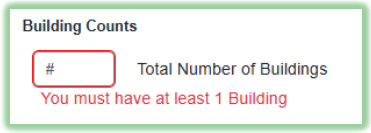
Building Counts

The program allows one application per address, so it is important to correctly identify multiple buildings.
• Applicants may include multiple buildings within a single application.
• Alternatively, applicants may choose to submit one application per multifamily building.

Important:

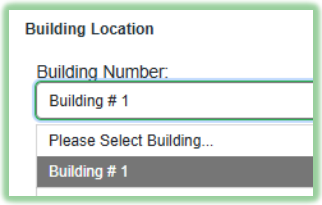
An address cannot be duplicated. If you choose to submit an application for a single building, please include the building number in the address to ensure each application entry is unique (eg that each address is unique).

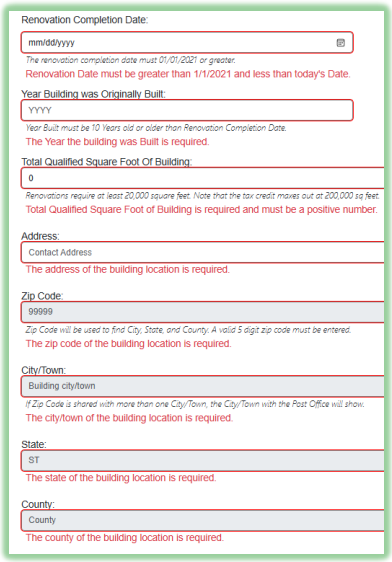
- Enter total number of buildings on application.



Building Location

Select the building you will enter data. *If you wish to enter multiple buildings on this application, you will have to return to this section and repeat steps for next building.*





- Name your building.
- Enter the year the building was built.
- Enter qualified square foot of building. (Greater than 20K sq. ft.)
- Enter building physical location address.

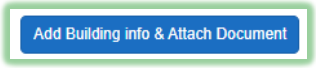
A valid address will auto complete the remaining data fields.

Attachments:

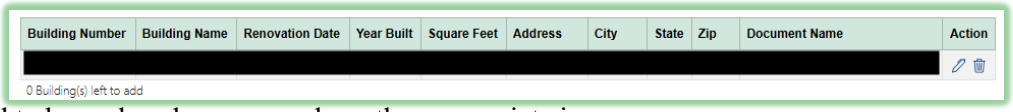
Select: "Choose File" and attach document for building



- Select: "Add Building Info and Attach Document"



The document will appear attached:



If documents need to be replaced or removed use the appropriate icon.

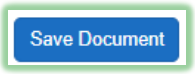
- Trash can will remove attachment.
- Pencil for editing and replacing.

Building Legal Documents

Attach Legal Document

- Select legal document type from drop down list:
- Select: "Choose File"



- Select: “Save Document” 

This document will appear as attached



If documents need to be replaced or removed use the appropriate icon.

- Trash can will remove attachment.
- Pencil for editing and replacing.

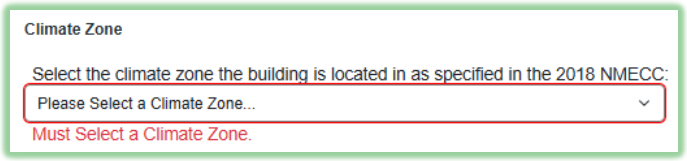
If you enter multiple buildings on one application, please go back to repeat the “Building Information” steps..

Once all buildings have attachments
Select: “Continue” 

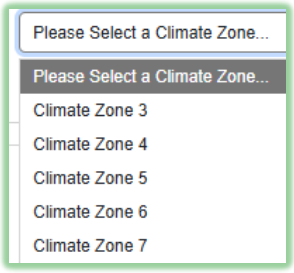
Building Energy

Climate Zone

Select: the “Climate Zone” where the building is located.



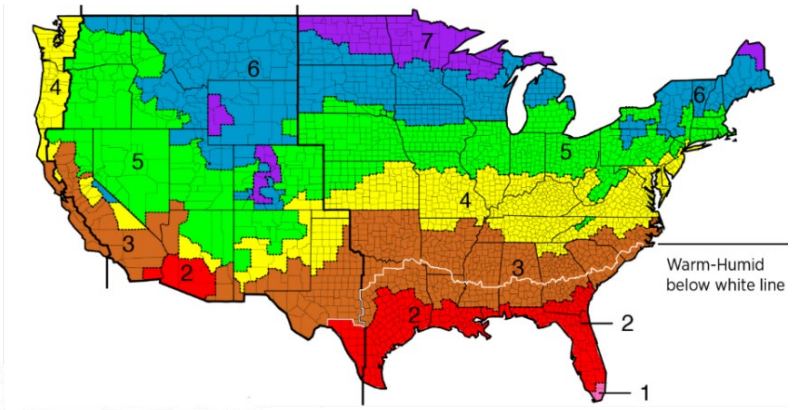
Drop down-list options are:



Climate Zones

New Mexico's climate zones are not uniform - the state contains at least four distinct zone designations New Mexico’s climate zones range from 3B through 7B, varying with elevation and regional location. These designations set the minimum energy-efficiency standards for new and altered construction per IECC envelope, mechanical, and duct requirements, as administered by NM’s Construction Industries Division (CID).

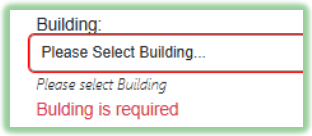
- ➢Lower elevations around Las Cruces and Alamogordo fall in Zones 3B–4B.
- ➢Mid-elevations (e.g., Albuquerque) are mainly Zone 4B.
- ➢High elevation and northern areas can require Zone 5B, 6B, or even 7B standards.



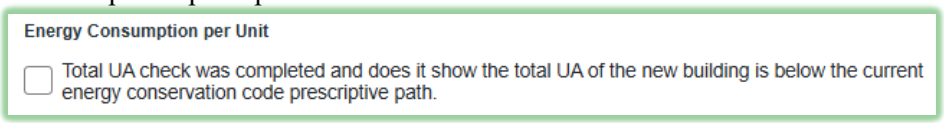
2021 Sustainable Building Tax Credit (2021SBTC)
7-2-18.32 NMSA and 3.3.35 NMAC – PIT
7-2S-28.1 NMSA and 3.4.22 NMAC – CIT

Building Rating

- Use the drop-down list to select building.



Acknowledge:
Total UA is below prescriptive path



What is "UA"?
UA is a measure of how much heat a building loses.

- U-value = how easily heat moves through a building assembly (walls, windows, roof, etc.).
- Area (A) = the size of that assembly.
- So, the UA = U-value × Area for each part of the building.

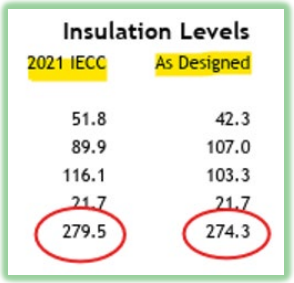
When you add all those up, you get the Total UA of the building. Lower Total UA means better insulation and less heat loss.

<u>Please note:</u> <u>performance values are found in HERS reports.</u>

HERS Documentation:

- HERS Emissions
- HERS Fuel Summary
- HERS 2021 IECC Building UA Compliance report

Enter the building energy data into the web portal.



Data can be found on the HERS report: IECC 2021 Building UA Compliance:
Enter the "Overall UA"



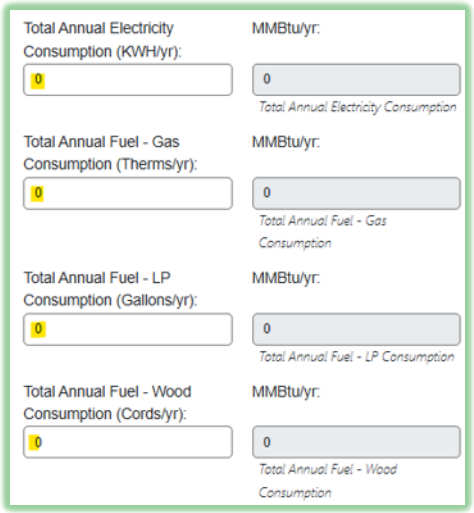
Data can be located on *<u>HERS Fuel Summary Report</u>*



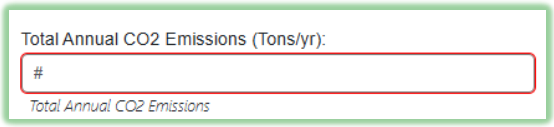
Section: *Annual End-Use consumption*.

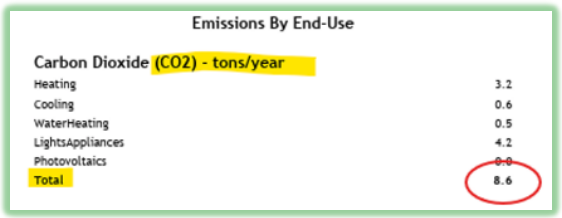
- Enter Total kWh numeric value.
- Enter Total Therms numeric value.
- Enter Total Gallons numeric value.
- Enter Total Cord numeric value.

If the numeric value is zero, enter zero.

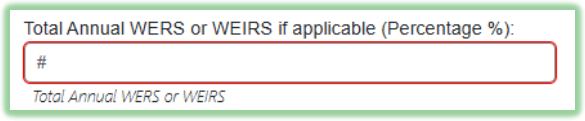


Annual Carbon Dioxide (CO2) total
Located on HERS Emissions Report

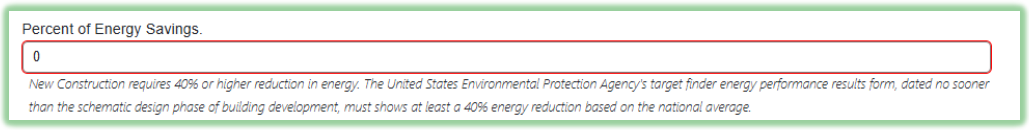




Annual Water Efficiency Rating Score (WERS) total
Located on Build Green NM Certificate



Energy Savings



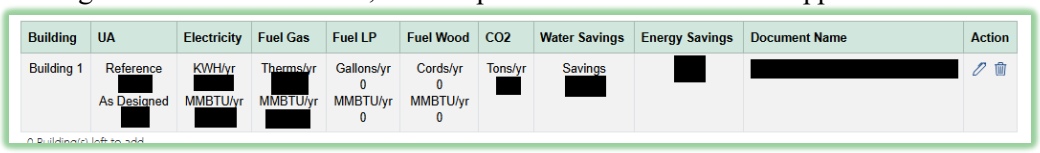
Attachment:



- Select: "Choose File"
- Attach the Energy Consumption Documents (HERS Reports
- Select: "Add Building Energy & Attach Document



Once all building data have been entered, the completed documentation will appear as attached.



If a document needs to be replaced or removed use the appropriate icon.

- Trash can will remove attachment.
- Pencil for editing and replacing.

- Select: "Continue"



Applicant

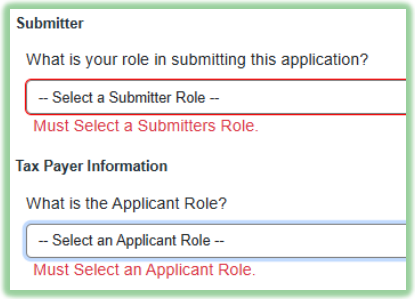
Applicant

Enter required information for Submitter.

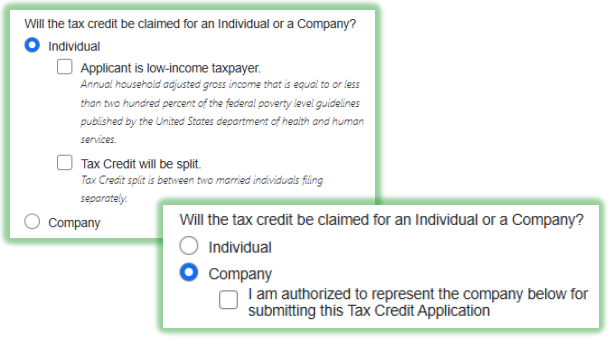
- Applicant (the property owner)

or

- Third Party Remitter (on behalf of Applicant)



Identity tax credit recipient



An Individual

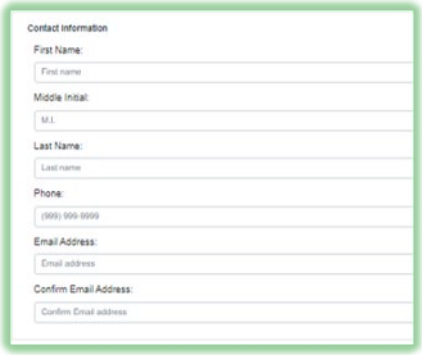
- Is the household low income?
- If owners are married filing separately? (require a split 50/50 tax credit)

A Company

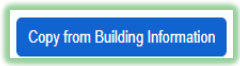
- Acknowledge authorization

Contact Information:

- Enter Contact and Mailing address information



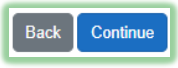
Mailing Address:



Information may be copied from owner information.

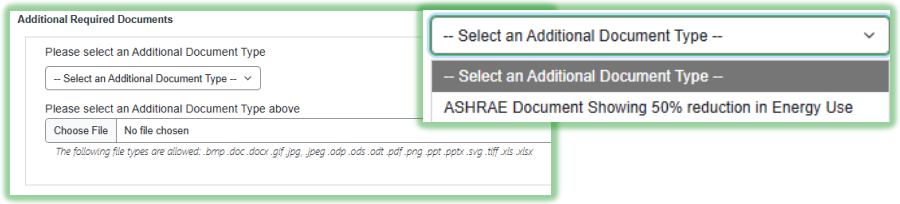
- Or applicant mya manually enter alternate mailing address.

Select: "Continue"



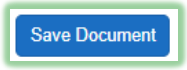
Additional Documents

Use the drop-down list to attach additional/supplemental documents.

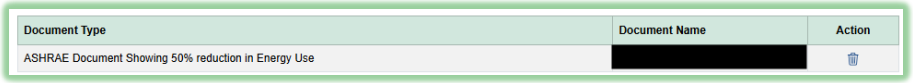


- Select ASHRAE Certification showing reduced total energy use by at least 50% compared to current building energy standards (set by ASHRAE)

- Select: "Choose File"
- Select: "Save Document"



Document will appear as attached:



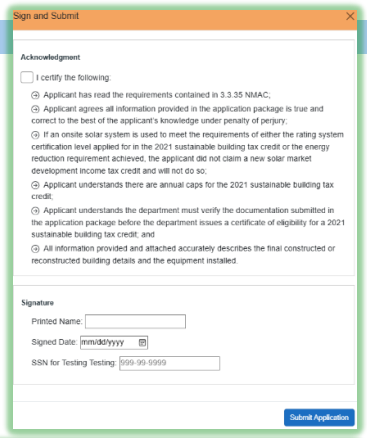
If document needs to be replaced or removed use the appropriate icon

- Trash can will remove attachment.
- Pencil for editing and replacing.

Select: "Sign"



Sign and Submit



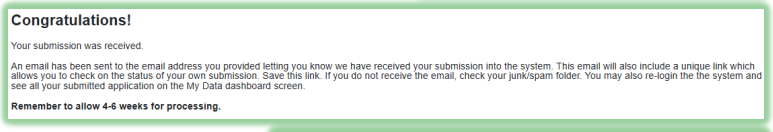
Sign and Submit

- Select acknowledgement box.
- Print your full legal name as the signature.
- The signed date is required and must be today.
- The taxpayer identification number is required and must be 9 digits.
- A business requires the federal identification number (FEIN).

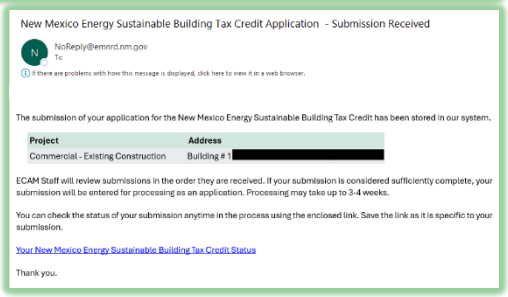
Select: "Submit Application"



A successful application,
the portal will receive this portal message:



Application will recive an email confirming submission,
with a unique link to check the status of the application:



Troubleshooting

⚠️ Error Handling

- Errors may occur if you attach and replace documents.
  - The system will recognize the attachment requirement as fulfilled, even after it is replaced.
  - To correct this, clear your computer cache by selecting "Start Over" at the bottom of the screen.

💾 Auto-Save Functionality

Your application data is saved based on your IP address, which allows:

- Pausing and resuming your application.
- Navigating between screens without losing progress.
- Retaining progress even if your session times out.

🧭 Navigation Options

Use the menu at the bottom of the screen to:

- Start a new application.
- Select "Start Over" to reset your current session.

Important notes:

- Do not use your browser's refresh, back, or forward buttons.
  - Always use the buttons provided on the page.
- Make sure your browser is up to date for best performance.

📝 Document & Cost Entry Rules

- "Other costs" usually refer to subcontractors' invoices not included in the itemized invoice.
- If you do not have other costs:
  - Leave the cell blank.
  - Do not enter a zero.
  - Entering zero will trigger an error and force you to attach a document.

🔄 Cache Clearing

- To clear your computer cache, select **"Start Over"** at the bottom of the screen.

Claiming the Tax Credit

How to claim the 2021 Sustainable Building Tax Credit (SBTC) in New Mexico.

If you've received your Certificate of Eligibility from the Energy, Minerals, and Natural Resources Department (EMNRD), you're ready to claim your 2021 SBTC through the New Mexico Taxation and Revenue Department (TRD). Follow these steps to ensure a smooth filing process. Claim forms are no longer required to be submitted with a return. Instead, taxpayers must ensure that each credit is properly claimed using the Schedule-CR associated with the tax program on which the credit is being claimed.

Step-by-Step Instructions

1. Obtain Your Certificate of Eligibility
   - This certificate is issued by EMNRD after your building meets the sustainable criteria.
   - Keep this document safe - it is required for your tax credit claim.

2. Attach to Your Income Tax Return
   - Attach a copy of the Certificate of Eligibility to your completed New Mexico personal or corporate income tax return.

3. File Electronically (recommended)
   - Use the Taxpayer Access Point (TAP) to file your return and upload all required documents:
   - 🔗 https://tap.state.nm.us/tap/_/

Alternative Submission Options

If you prefer to mail your documents to TRD, send them to:
Business Credit Claims Processing Unit
P.O. Box 5418
Santa Fe, NM 87502-5418
📞 (505) 827-0792

For questions or assistance with filing your taxes:
Visit: www.tax.newmexico.gov
Email: businesscredit.mgr@tax.nm.gov

Pro Tips

- Filing electronically through TAP can speed processing and reduce errors.
- Keep copies of all submitted documents for your records.
- If required documentation is not provided, claims may be delayed.
- Detailed instructions for claiming credits on Schedule-CR are provided within the CR instructions.

TRD-41253 2021 Sustainable Building Tax Credit Notice of Transfer

Form TRD-41253, 2021 Sustainable Building Tax Credit Notice of Transfer, must be used to report to the Taxation and Revenue Department (TRD) any transfer of a 2021 Sustainable Building Tax Credit. Before using this notice to report a transfer, the current holder must have a Certificate of Eligibility from the Energy, Minerals and Natural Resources Department (EMNRD) or a TRD approved Form TRD-41253.

Fund Allocation Caps

Annual Program Caps for the Sustainable Building Tax Credit:

The New Mexico Legislature sets the annual limits on how much the Energy Minerals and Natural Resources Department (EMNRD), through the Energy Conservation Management Division (ECAM), can approve in Sustainable Building Tax Credits. Because these caps apply to each calendar year, applicants are encouraged to submit applications as early in the tax year as possible.

- EMNRD shall not exceed aggregate $7.15 million total in Sustainable Building Tax Credit certificates in each calendar year.
- When a specific sustainable building category reaches its annual cap, applications in that category will be placed in a queue until EMNRD determines the availability of funds across all categories. This determination happens February 1 of the following year.
- After February 1, EMNRD reviews all categories of allocations. Once the department has verified which categories are less than annual cap limits, the department will transfer any excess available allocation to a different sustainable building category that is exceeding the annual cap.
- EMNRD will issue certificates of eligibility to remaining applicants in queue who meet the requirements of the 2021 Sustainable Building Tax Credit as long as funds remain available in the calendar year for their category.
- If there are no funds remaining in the 2021 Sustainable Building Tax Credit program when your application is reviewed, EMNRD may deny your application due to fund exhaustion.

Annual Fund Category Limits	
2021 Sustainable Building Tax Credit	
Building Type	**Annual Fund Cap**
Sustainable Residential Buildings	2,000,000.00
Sustainable Commercial Buildings	1,000,000.00
Sustainable Manufactured Housing	250,000.00
Renovation of Large Commercial Buildings	1,000,000.00
Energy Conservation Products	2,900,000.00
Statutory Reference: *7-2-18.32 NMSA and 3.3.35 NMAC – Personal Income Tax* *7-2A-28.1 NMSA and 3.4.22 NMAC – Corporate Income Tax*	7,150,000.00



2021 Sustainable Building Tax Credit (2021SBTC)
7-2-18.32 NMSA and 3.3.35 NMAC – PIT
7-2S-28.1 NMSA and 3.4.22 NMAC – CIT

Incentives

New Mexico is really stepping up its game when it comes to energy efficiency and sustainability. Here's a quick breakdown of some of the standout programs currently available:

- The **Advanced Energy Equipment Tax Credit** supports investments in qualified manufacturing facilities that produce advanced energy equipment in New Mexico.

- **Agricultural Biomass Income Tax Credit:**
  For dairy and feed lot owners who transport manure (agricultural biomass) to facilities that produce renewable fuel or electricity. The tax credit offers $5 per wet ton, with the credit being transferable and carry-forward eligible for 4 years.

- **Clean Car Tax Credit:**
  Offers refundable and transferable credits up to $3,000 for new electric or hybrid vehicles and $2,500 for used, available through 2029. Requires pre-approval from EMNRD.

- **Clean Car Charging Unit Tax Credit:**
  Helps offset the cost of installing EV charging infrastructure—up to $25,000 for DC fast chargers or $400 for standard units. Refundable and available through 2029.

- **Home Electrification and Appliance Rebates (HEAR):**
  Provides instant, point-of-sale rebates on energy-efficient electric appliances, including heat pumps and wiring upgrades. Targeted toward low -income households, with rebates up to $14,000.

- **Energy Conserving Products (ECP) Tax Credit:**
  For homeowners and businesses installing Energy Star-rated products like insulation, windows, or EV chargers. Reduces tax liability at filing time.

- **Geothermal Electricity Generation Tax Credit** supports taxpayers who hold an interest in a geothermal electricity generation facility that produces electricity in New Mexico

- **Geothermal Ground Coupled Heat Pump Tax Credit:**
  It covers 30% of system costs, capped at $9,000, for ground-source heat pump installations. Refundable and certified systems only; available through 2034.

- **New Solar Market Development Tax Credit (NSMDTC):**
  Offers 10% of installation cost for solar photovoltaic or solar thermal systems, up to $6,000 per taxpayer per year. Refundable and transferable beginning in 2022, with a $30M annual cap.

- **The 2021 Sustainable Building Tax Credit (SBTC):**
  Encourages high-efficiency green construction. Ranges from $0.30 to $5.50 per sq. ft. depending on building type and energy standards met. Available for residential and commercial projects. Transferable with a 7-year carryforward.

You can explore all these programs and check your eligibility using the New Mexico Clean Energy Program portal. It's a handy way to preview which rebates or credits may apply before committing to upgrades. Additional information: https://clean.energy.nm.gov/

2021 Sustainable Building Tax Credit (2021SBTC)
7-2-18.32 NMSA and 3.3.35 NMAC – PIT
7-2S-28.1 NMSA and 3.4.22 NMAC – CIT

Contact Information:

For questions on forms, transfers, refunds, and filing your income tax return. contact TRD:

TAXATION & REVENUE NEW MEXICO

State of New Mexico
Taxation and Revenue Department (TRD)
Revenue Processing Division (RPD)
Business Tax Credit Unit
1200 S. St Francis Dr.
P.O. Box 630, Santa Fe, NM 87504
e-mail: businesscredit.mgr@tax.nm.gov
www.tax.newmexico.gov/
Telephone (505) 827-0792

For questions on tax credit application and project certification. contact ECAM:

NEW MEXICO ECAM ENERGY CONSERVATION AND MANAGEMENT

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

NEW MEXICO emnrd Energy, Minerals and Natural Resources Department

2021 Sustainable Building Tax Credit (2021SBTC)
7-2-18.32 NMSA and 3.3.35 NMAC – PIT
7-2S-28.1 NMSA and 3.4.22 NMAC – CIT