

New Mexico Taxation and Revenue Department
CLEAN CAR CHARGING UNIT TAX CREDIT CLAIM FORM

Purpose of Form. Form TRD-41421, *Clean Car Charging Unit Tax Credit Claim Form*, is used by a taxpayer who has been certified for a clean car charging unit tax credit by the Energy, Minerals and Natural Resources Department (EMNRD) and who is eligible to claim the credit on their income taxes by attaching this form to the corresponding tax year Form PIT-1, CIT-1, S-Corp, or FID-1.

Who may file this form. The clean car charging unit tax credit may be claimed by a taxpayer who files a New Mexico personal, corporate, sub chapter-s corporate, or fiduciary tax return for a tax year beginning on or after January 1, 2024 and has purchased and installed an electric vehicle charging unit or fuel cell charging unit after May 15, 2024 but before January 1, 2030, in New Mexico.(Sections 7-2-18.37 NMSA 1978 and 7-2A-19.2 NMSA 1978). To apply for the credit, contact the Energy Conservation and Management Division of EMNRD at (505) 476-3310, or by email EMNRD.taxcredits@emnrd.nm.gov, or visit their web site <https://www.emnrd.nm.gov/>.

How to claim the credit. The taxpayer must attach to the return a completed TRD-41421, a copy of the certification letter from EMNRD approving the taxpayer for the clean car charging unit tax credit and a completed Schedule CR for the applicable return. The credit for direct current fast charger unit and fuel cell charging unit is available for the purchase and installation costs up to \$25,000. For other electric vehicle charging units, the credit is available for purchase and installation costs up to \$400. Do not claim this credit, if you have already used the same purchasing and installation expenses of an electric vehicle charging unit or fuel cell charging unit for the 2021 sustainable building tax credit. This credit shall be claimed within three taxable years of the end of the year in which EMNRD certifies the credit. Any credit claimed that is over the taxpayer's liability shall be refunded.

For assistance completing this form or claiming the credit, call (505) 827-0792 or e-mail BusinessCredit.Mgr@tax.nm.gov.

Name of taxpayer		Social Security Number (SSN) or Federal Employer Identification Number (FEIN)
Mailing address		City, state and ZIP code
Name of contact	Phone number	E-mail address

- 1. Enter the beginning and ending date of the tax year of this claim.**
Tax years beginning prior to January 1, 2024 and after December 31, 2029 are NOT eligible. From _____ to _____
- 2. Enter the Net New Mexico income tax calculated before applying any credit.** 2. \$ _____
- 3. Enter the portion of total credit being applied against the Net New Mexico income tax due.** 3. \$ _____
- 4. Enter the portion of the total credit in excess of the Net New Mexico income tax due that is being refunded.** 4. \$ _____

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 taxpayer _____ Date _____

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Schedule A

Complete Schedule A if the credit was awarded to a business entity and that business entity is allocating the right to claim the credit to members of the partnership of a limited liability company. The credit must be allocated in proportion to the taxpayer's ownership interest in the business entity. The total credit claimed by all members of the partnership or limited liability company shall not exceed the amount of the credit specified on the EMNRD certificate of eligibility.

Certificate Number: _____
Amount of credit approved: _____

Name	SSN/FEIN	Ownership Interest%	Amount of Credit
TOTAL*:			

*Total can not exceed the amount of credit awarded on the certificate of eligibility from EMNRD.

Schedule A Instructions

A separate Schedule A will need to be completed for each clean car charging unit tax credit that is allocated based on shared ownership in a business entity.

Certificate number. Enter the certificate number shown on the certificate of eligibility for the clean car charging unit tax credit issued to you by EMNRD.

Amount of credit approved. Enter the amount of credit certified as indicated on the certificate of eligibility from EMNRD.

Name. Enter the name of each member of the partnership or limited liability company.

SSN/FEIN. Enter the social security number or federal employer identification number of each member of the partnership or limited liability company.

Ownership Interest %. For each member enter the member's ownership interest in the partnership or limited liability company.

Amount of Credit. Multiply the amount of the credit approved for the business entity by the member's ownership interest. This is the amount of credit that each member of the partnership or limited liability company can claim against their income tax liability.