

RPD-41288, APPLICATION FOR HIGH-WAGE JOBS TAX CREDIT

Who Must File: An eligible employer files this form annually to apply for a high-wage jobs tax credit for **each new** high-wage job created on or after July 1, 2004 and before July 1, 2026 for all qualifying jobs created and includes all qualifying periods that closed during the calendar year claimed. The new job must be occupied during a qualified period beginning with the year the new job is created and for three consecutive qualifying periods. The amount of the credit is 8.5% of wages paid to an eligible employee in a high-wage job for a maximum credit of \$12,750 per job per qualifying period. This credit is allowed pursuant to Section 7-9G-1 NMSA 1978. See the instructions for information and important definitions.

For the status of an application or questions on this form, email TRD-BusinessCredit@tax.nm.gov or call (505) 795-1735. RPD-41288 and required attachments can be submitted online using the taxpayer access point (TAP) at <https://tap.state.nm.us> or email TRD-BusinessCredit@tax.nm.gov.

| SECTION 1: IDENTIFYING INFORMATION | | | |
|--|---------------------|---------------------|----|
| 1. Name of Eligible Employer | | | |
| 2. FEIN, SSN or ITIN | | 3. NMBTIN | |
| 4. Mailing Address - City, State, Zip Code | | | |
| 5. Physical Address - City, State, Zip Code | | | |
| 6. Name of Contact Person | 7. Telephone Number | 8. Email Address | |
| SECTION 2: CALCULATION OF CREDIT APPLIED FOR | | | |
| 9. Enter the total number of eligible employees occupying a new high-wage job in a qualifying period included in this application. Refer to the number of employees reported in RPD-41376A, <i>High-Wage Jobs Employee Eligibility Detail Report</i> . | | | |
| 10. Enter the total amount of gross wages claimed (cell S10 of RPD-41376A, <i>High-Wage Jobs Employee Eligibility Detail Report</i>). | | \$ | |
| 11. Enter the total amount of high-wage jobs tax credit claimed (cell U10 of RPD-41376A, <i>High-Wage Jobs Employee Eligibility Detail Report</i> .) | | \$ | |
| SECTION 3: QUALIFYING INFORMATION | | | |
| 12. Claimed qualifying period(s) for the calendar year: January 1 to December 31 (CCYY). | | Calendar Year _____ | |
| 13. Enter the most recent pay period end date for the payroll documentation provided (MM/DD/CCYY). | | | |
| 14. Eligible Employer Requirements | | Yes | No |
| a. During the qualifying periods claimed is the employer receiving or is eligible to receive job training incentive program (JTIP) from the Economic Development Department (EDD) pursuant to Section 21-19-7 NMSA 1978? | | | |
| 15. New Job and Employee Requirements | | Yes | No |
| a. Do all claimed employees meet the definition of "eligible employee"? | | | |
| b. Do all jobs claimed meet the definition of "threshold job"? | | | |
| c. Do all jobs claimed meet the definition of a "new job"? | | | |

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| 16. Business Merger or Acquisition or Other Change in Business Organization - Section 7-9G-1(G) NMSA 1978 | Yes | No |
| a. Was the employer involved in a merger or acquisition during the time frame claimed on the application to include both qualifying periods claimed and job creation dates? | | |
| 17. Multiple Business Locations - Section 7-9G-1(J) NMSA 1978 | Yes | No |
| a. Does the business claiming the high wage job credit have multiple business locations in New Mexico? | | |
| 18. Processing Employee Wages | Yes | No |
| a. Was a professional employer organization (PEO) used for processing employee wages? | | |
| SECTION 4: REQUIRED ATTACHMENTS CHECKLIST | | |
| 19. Please place a check mark next to all required attachments that are being submitted with the application. | <input type="checkbox"/> A completed RPD-41376, <i>High-Wage Jobs Employee Eligibility Detail Report with both sheets completed RPD-41376A and RPD-41376B</i> (amount claimed on application should match the amount claimed on the RPD-41376A, High-Wage Jobs Employee Eligibility Detail Report) Form RPD-41376, <i>High-Wage Jobs Employee Eligibility Detail Report</i> can be downloaded from our website. <input type="checkbox"/> An email from the Economic Development Department (EDD) indicating that the taxpayer was eligible for the Job Training Incentive Program (JTIP) during all qualifying periods claimed. <input type="checkbox"/> Payroll documentation such as payroll registers or system generated payroll reports as instructed. <input type="checkbox"/> ACD-31102, <i>Tax Information Authorization Tax Disclosure</i> , will need to be submitted if the contact person for this application is not the taxpayer, a corporate officer, partner, or fiduciary who has been previously identified as such to the Department or an authorized individual representative with the authority to perform all authorized acts that the taxpayer can perform. | |

SECTION 5: SIGNATURE

This application must be signed by the taxpayer, a corporate officer, partner, or fiduciary who has been previously identified as such to the Department or an authorized individual representative with the authority to receive Federal and State confidential information on behalf of the taxpayer.

Under penalty of perjury, I declare that I have examined this application, and to the best of my knowledge and belief it is true, correct, and complete.

| | |
|------------------|-----------|
| 20. Printed Name | 21. Title |
| 22. Signature | 23. Date |

New Mexico Taxation and Revenue Department
**APPLICATION FOR HIGH-WAGE JOBS TAX CREDIT
INSTRUCTIONS**

PURPOSE

The purpose of the high-wage jobs tax credit is to provide an incentive for businesses to create and fill new high-wage jobs in New Mexico.

The high-wage jobs tax credit may be claimed by an eligible employer for each new high-wage job performed for the year in which the new high-wage job is created and for the three consecutive qualifying periods successively following the qualifying period in which the new high-wage job was created.

HOW TO APPLY

To receive a high-wage jobs tax credit, a taxpayer shall file a completed application for approval of the credit with the Taxation and Revenue Department (Department) once per calendar year on forms and in the manner prescribed by the Department.

Form **RPD-41288, Application for High-Wage Jobs and Tax Credits** and Form **RPD-41376, High-Wage Jobs Tax Credit - Employee Eligibility Detail Report** can be downloaded from the Department website: <https://www.tax.newmexico.gov/forms-publications/> open the "Tax Credits (TC)" folder and then open the "High Wage Jobs" Folder.

The annual application shall contain the certification required by Subsection K of Section 7-9G-1 NMSA 1978 and shall contain all qualifying periods that closed during the calendar year for which the application is made.

Any qualifying period that did not close in the calendar year for which the application is made shall be denied by the Department.

A taxpayer must apply for approval of the credit no later than December 31 of the following calendar year claimed on the application. If the taxpayer fails to file the annual application within the time limits provided, the application shall be denied by the Department.

FORM SUBMISSION

Submit the completed Form **RPD-41288, Application for High-Wage Jobs Tax Credit**; **RPD-41376, High-Wage Jobs Employee Eligibility Detail Report** and all other required documents listed in "SECTION 4: REQUIRED ATTACHMENT CHECKLIST" using the Taxpayer Access Point (TAP), <https://tap.state.nm.us>, via email, or mail. **NOTE:** You must have an account to apply for the credit using TAP.

Email: TRD-BusinessCredit@tax.nm.gov or,

Mail: Taxation and Revenue Department
Attn: ACD Business Credit
P.O. Box 50129
Albuquerque, New Mexico 87181-0129

PROCESSING TIME

The Department will make a determination within 120 days of the date on which the completed application is received. For status of the application, please contact the Business Credit unit by email TRD-BusinessCredit@tax.nm.gov or by phone (505) 795 - 1735. If approved, the applicant will be issued a document granting the tax credit.

APPLICATION FORM INSTRUCTIONS

SECTION 1: IDENTIFYING INFORMATION

1. Enter taxpayer's name. If taxpayer is an individual, enter first name, middle initial, and last name.
2. Enter taxpayer's Federal Employer Identification Number (FEIN), Social Security Number (SSN), or Individual Taxpayer Identification Number (ITIN)
3. Enter taxpayer's New Mexico Business Tax Identification Number (NMBTIN).
4. Enter taxpayer's mailing address including city, state and zip code.
5. Enter taxpayer's main physical address including city, state and zip code.
6. Enter contact person's name.
7. Enter contact person's telephone number.
8. Enter contact person's email address.

SECTION 2: CALCULATION OF CREDIT APPLIED FOR

9. Enter the total number of employees claimed on RPD-41376A, *High-Wage Jobs Employee Eligibility Detail Report*.
10. Enter the total amount of gross wages claimed on RPD-41376A, *High-Wage Jobs Employee Eligibility Detail Report*, cell S10.
11. Enter the total amount of high-wage jobs tax credit claimed from RPD-41376A, *High-Wage Jobs Employee Eligibility Detail Report*, cell U10.

SECTION 3: QUALIFYING INFORMATION

12. Enter the calendar year claimed for the credit. Note: all qualifying periods must end in the calendar year claimed.
 13. Enter the most recent pay period end date for the payroll documentation provided. (See "Payroll Documentation" on page 5)
- Eligible employer or eligible employee requirements check either the yes or no column for questions 14-18.
14. Eligible Employer Requirements
 - a. Whether the employer received or is eligible for job training incentive program (JTIP) from Economic Development Department (EDD) pursuant to Section 21-19-7 NMSA 1978.
 15. New Job and Employee Requirements
 - a. Whether employees claimed are "eligible employee"
 - b. Whether jobs claimed are "threshold job";
 - c. Whether jobs claimed are "new job";

APPLICATION FOR HIGH-WAGE JOBS TAX CREDIT INSTRUCTIONS

16. Business Merger or Acquisition or Other Change in Business Organization Section 7-9G-1(G) NMSA 1978
 - a. Whether the new high-wage job was created due to a business merger or acquisition or other change in business organization.
17. Multiple Business Locations - Section 7-9G-1(J) NMSA 1978
 - a. Whether the business moves a qualifying high-wage job from one location to another location in New Mexico and is claiming the shift in location as a new high-wage job.
18. Processing Employee Wages
 - a. Whether the business used a professional employer organization for processing employee wages (PEO).

A new high-wage job shall not be eligible for a credit pursuant to this section for the initial qualifying period unless the eligible employer's total number of employees with threshold jobs on the last day of the initial qualifying period at the location at which the job is performed or based is at least one more than the number of threshold jobs on the day prior to the date the new high-wage job was created.

A new high-wage job shall not be eligible for a credit pursuant to this section for a consecutive qualifying period unless the total number of threshold jobs at a location at which the job is performed or based on the last day of that qualifying period is greater than or equal to the number of threshold jobs at that same location on the last day of the initial qualifying period for the new high-wage economic-based job.

A new high-wage job shall not be eligible for a credit pursuant to this section if:

1. the new high-wage job is created due to a business merger or acquisition or other change in business organization;
2. the eligible employee was terminated from employment in New Mexico by another employer involved in the business merger or acquisition or other change in business organization with the taxpayer; and
3. the new high-wage economic-based job is performed by:
 - a. the person who performed the job or its functional equivalent prior to the business merger or acquisition or other change in business organization; or
 - b. a person replacing the person who performed the job or its functional equivalent prior to a business merger or acquisition or other change in business organization.

If, however, a new high-wage economic-based job was

created by another employer and for which an application for the high-wage jobs tax credit was received and is under review by the Department prior to the time of the business merger or acquisition or other change in business organization, the employer shall remain eligible for the high-wage jobs tax credit for the balance of the qualifying periods. The new employer that results from a business merger or acquisition or other change in business organization may only claim the high-wage jobs tax credit for the balance of the qualifying period for which the qualifying job is otherwise eligible.

SECTION 4: REQUIRED ATTACHMENTS CHECKLIST

19. Place a check mark next to all required attachments that are being submitted.

Additional documentation may be requested if needed. However, below is a list of the documentation that is required to be submitted along with the application.

| | |
|------------------|---|
| Application | RPD-41288, <i>Application for High-Wage Jobs Tax Credit</i> . If the application is not signed by the taxpayer, a corporate officer, partner, or fiduciary who has been previously identified as such to the Department or an authorized individual representative with the authority to receive Federal and State confidential information on behalf of the taxpayer the credit application will not be accepted as a valid application and will be deemed incomplete. |
| RPD-41376A | RPD-41376, <i>High-Wage Jobs Employee Eligibility Detail Report</i> |
| JTIP Eligibility | Email from the Economic Development Department (EDD) indicating that the taxpayer was eligible for Job Training Incentive Program (JTIP) during all qualifying periods claimed. |
| RPD-41376B | RPD-41376B <i>Employee Listing</i> , listing of all employees, in Excel format, (by location, if more than one location is included on the credit application) from July 1, 2004 through application date for ALL New Mexico employees detailing: employee name, job title, hire date, termination date (if applicable), and wages as defined. In addition, if an employee previously had wages below the threshold job wage requirement but had an increase in pay to now meet the threshold job wage requirement, indicate the dates of when the non-threshold wages began and ended with one entry (with a hire date and termination date) then add another entry of when the threshold wages began (with a hire date and termination date, if applicable). All instances of employment (for example, hires, terminations, re-hires) should be included. See New High Wage Job definition for wage requirements. |

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**APPLICATION FOR HIGH-WAGE JOBS TAX CREDIT
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| Payroll Documentation | <p><u>Claimed Employees Payroll Documentation</u></p> <p>Payroll documentation such as payroll registers or system generated payroll report cover each employee's qualifying period claimed on RPD-41376A.</p> <p>Note: Acceptable payroll documents should only include the payroll covering the qualifying period claimed.</p> <p><u>Employee Listing Payroll Documentation</u></p> <p>Payroll documentation such as payroll registers or system generated payroll report for all employees who are on the Employee Listing, who meet the definition of new high-wage job and threshold job by the application submission date, and meet the following criteria:</p> <ol style="list-style-type: none">1. Have a hire date in the calendar year claimed on the application (box 12), provide payroll documentation for each employee's first fifty-two weeks of employment or payroll from the hire date up until the date of application submission.2. Were hired in the year prior to the calendar year claimed on the application (box 12), provide payroll for each employee's first fifty-two weeks of employment or payroll from the hire date up until the date of application submission. <p>Note: Acceptable payroll documentation should only include the first fifty-two weeks of each employee's employment or payroll covering the time from job creation date to date of application.</p> |
| Tax Information Authorization Tax Disclosure (TIA) | If the contact person for the credit is not the taxpayer or officer of the taxpayer, submit ACD – 31102 <i>Tax Information Authorization Tax Disclosure</i> , allowing the Department to discuss this credit application. |

Important: Additional documentation may be requested.

SECTION 5: SIGNATURE

20. Enter the printed name of the individual signing the application.
21. Enter the title the individual signing the application.
22. Sign in pen or use an electronic signature.
23. Enter the date application is signed. Use the date format MM/DD/CCYY.

TO CLAIM AN APPROVED CREDIT

An approved high-wage jobs tax credit shall be claimed against the taxpayer's modified combined tax liability and shall be filed with the return due immediately following the date of the credit approval. If the credit exceeds the taxpayer's modified combined tax liability, the excess shall be

refunded to the taxpayer.

"modified combined tax liability" means the total liability for the reporting period for the gross receipts tax imposed by Section 7-9-4 NMSA 1978 together with any tax collected at the same time and in the same manner as the gross receipts tax, such as the compensating tax, the withholding tax, the interstate telecommunications gross receipts tax, the surcharges imposed by Section 63-9D-5 NMSA 1978 and the surcharge imposed by Section 63-9F-11 NMSA 1978, minus the amount of any credit other than the high-wage jobs tax credit applied against any or all of these taxes or surcharges; but "modified combined tax liability" excludes all amounts collected with respect to local option gross receipts taxes.

To claim approved credits against tax liabilities, submit Form **RPD- 41290, High-Wage Jobs Tax Credit Claim Form**, with the tax or surcharge return to which you want to apply the credit. You may apply the credit against tax owed on Form **TRD-41413, Gross Receipts Tax Return**, less local option gross receipts taxes; **RPD-41114, Enhanced 911 Services Surcharge**; or **RPD-41116, Telecommunications Relay Service Surcharge**. When applying the credit to gross receipts tax, you must pay any gross receipts tax due over the state rate of 5.000%.

DEFINITIONS

"Eligible employer" means an employer that during the applicable qualifying period(s) would be eligible for development training program assistance under the fiscal year 2019 policies defining development training program eligibility developed by the industrial training board in accordance with Section 21-19-7 NMSA 1798.

"New high-wage job" means a job created in New Mexico by an eligible employer on or after July 1, 2004 and prior to July 1, 2026, that is occupied for at least 44 weeks of a qualifying period by an eligible employee who is paid wages calculated for the qualifying period to be at least:

- a. \$60,000 if the job is performed or based in or within 10 miles of the external boundaries of a municipality with a population of 60,000 or more according to the most recent federal decennial census or in a class H county; and
- b. \$40,000 if the job is performed or based in a municipality with a population of less than 60,000 according to the most recent federal decennial census or in the unincorporated area, that is not within 10 miles of the external boundaries of a municipality with a population of 60,000 or more, of a county other than a class H county.

"Eligible employee" means an individual who is employed in New Mexico by an eligible employer and who is a resident of New Mexico. Eligible employee **does not** include an individual who:

- a. bears any of the relationships described in Paragraph

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- (1) through (8) of 26 U.S.C. Section 152(a) to the employer or if the employer is a corporation to an individual who owns, directly or indirectly, more than 50% in value of the outstanding stock of the corporation or, if the employer is an entity other than a corporation to an individual who owns, directly or indirectly, more than 50% of the capital and profits interest in the entity;
- b. if the employer is an estate or trust; is a grantor, beneficiary, or fiduciary of the estate or trust; or is an individual who bears any of the relationships described in Paragraphs (1) through (8) of 26 U.S.C. Section 152(a) to a grantor, beneficiary, or fiduciary of the estate or trust;
- c. is a dependent, as that term is described in 26 U.S.C. Section 152(a)(9), of the employer or if the taxpayer is a corporation of an individual who owns, directly or indirectly, more than 50% in value of the outstanding stock of the corporation, or if the employer is an entity other than a corporation, of an individual who owns, directly or indirectly, more than 50% of the capital and profits interest in the entity, or if the employer is an estate or trust of a grantor, beneficiary, or fiduciary of the estate or trust; or
- d. is working or has worked as an employee or as an independent contractor for an entity that, directly or indirectly, owns stock in a corporation of the eligible employer or other interest of the eligible employer that represents 50% or more of the total voting power of that entity or has a value equal to 50% or more of the capital and profits interest in the entity.

"Domicile" means the sole place where an individual has a true, fixed, permanent home. It is the place where the individual has a voluntary, fixed habitation of self and family with the intention of making a permanent home.

"New job" means a job that is occupied by an employee who has not been employed in New Mexico by the eligible employer in the 3 years prior to the date of hire.

"Qualifying period" means the 12 months beginning on the day an eligible employee begins working in a new high-wage job, or 12 months beginning on the anniversary of the day an eligible employee began working in a new high-wage job.

"Resident" means a natural person whose domicile is in New Mexico at the time of hire or within 180 days of the date of hire.

"Threshold job" means a job that:

- is occupied for at least 44 weeks of the first fifty-two (52) weeks of employment by an eligible employee; provided that the fifty-two (52) week period begins on the day the eligible employee occupies the job; **and**
- meets the wage requirement for a new high wage job.

"Wages" means all compensation paid by an eligible employer to an eligible employee through the employer's payroll system, including those wages that the employee elects to defer or redirect or the employee's contribution to a 401(k)

or cafeteria plan program, but wages does not include benefits or the employer's share of payroll taxes, social security or medicare contributions, federal or state unemployment insurance contributions or workers' compensation.

"Benefits" means all remuneration for work performed that is provided to an employee in whole or in part by the employer, other than wages, including the employer's contributions to insurance programs, health care, medical, dental and vision plans, life insurance, employer contributions to pensions, such as a 401(k), and employer-provided services such as child care offered by an employer to the employee. Benefits does not include the employer's share of payroll taxes, social security, medicare contributions, federal or state unemployment insurance contributions, or workers' compensation.

"Modified combined tax liability" means the total liability for the reporting period for the gross receipts tax imposed by Section 7-9-4 NMSA 1978 together with any tax collected at the same time and in the same manner as the gross receipts tax, such as the compensating tax, the withholding tax, the interstate telecommunications gross receipts tax, and the surcharges imposed by Section 63-9D-5 NMSA 1978 and the surcharge imposed by Section 63-9F-11 NMSA 1978, minus the amount of any credit other than the high-wage jobs tax credit applied against any or all of these taxes or surcharges; but modified combined tax liability excludes all amounts collected with respect to local option gross receipts taxes.

NEW MEXICO TAXATION AND REVENUE DEPARTMENT
APPLICATION FOR HIGH-WAGE JOBS TAX CREDIT
RPD-41376A, HIGH-WAGE JOBS EMPLOYEE ELIGIBILITY DETAIL REPORT
INSTRUCTIONS

PURPOSE

Form **RPD-41376A, High-Wage Jobs Employee Eligibility Detail Report**, must accompany your submission of **RPD-41288, Application for High-Wage Jobs Tax Credit**, to the New Mexico Taxation and Revenue Department (the Department). Complete all information requested on the form and attach the form to the application along with the other required documents. See the column instructions below.

Forms **RPD-41376** Excel with sheets A and B, and **RPD-41288** can be downloaded from our web site. Visit <https://www.tax.newmexico.gov/forms-publications/> then select **High Wage Jobs** from the **Tax Credits (TC)** folder. Instead of sending the form and attachments you may apply online from our web site at <https://tap.state.nm.us> or contact an auditor for a link to email the documents using a secure application.

ROW INSTRUCTIONS

ROWS 3 THROUGH 6

Make sure the information in these rows matches the information for the eligible employer on **RPD-41288, Application for High-Wage Jobs Tax Credit**.

Row 3: Enter the name of the eligible employer.

Row 4: Enter employer's New Mexico Business Tax identification number (NMBTIN).

Row 5: Enter the date from the signature section of Form **RPD-41288, Application for the High-Wage Jobs Tax Credit**. Use the date format mm/dd/ccyy.

Row 6: Enter the Main Business Location Address.

COLUMN INSTRUCTIONS

COLUMNS A THROUGH U

Columns A through U rows 11 and below are completed for each claimed qualifying period that closed during the calendar year claimed.

DO NOT ENTER DATA IN ROW 10

ROW 10, COLUMNS S and U FORMULAS: Cells S10 and U10 are formulated cells that totals the amount of all wages claimed and the total amount of High-Wage Jobs Tax Credit claimed. The formula and formatting goes to line 500, if additional lines are used, the formula and formatting should be extended.

Columns A-C: Enter the name (last name, first name, middle initial) of the employee who is filling the position. If more than

one employee occupied the qualifying job during the qualifying period, use one row for both employees.

Column D: Enter the employee's social security number (SSN) or Individual Taxpayer Identification Number (ITIN). If providing only the last 4 digits, the first five digits will automatically be filled with zeros.

Column E: Enter the position title.

Column F: Enter the location of where the position is located.

NOTE: An increase in threshold jobs is required at each location claimed

Column G: Enter the position number. If the position does not have a number, choose any numeric characters, which must remain the same for purposes of reporting this high-wage job. The number must be unique to the position and separate from the employee occupying the position.

Column H: Enter the date the qualifying position was created. Use the date format mm/dd/ccyy.

Columns I and J: Enter the beginning and ending date of the qualifying period included in this application. Use the date format mm/dd/ccyy. **Note:** All qualifying periods claimed must end in the calendar year claimed on the application.

Column K: Enter the qualifying period claimed for this position. The high-wage jobs tax credit is limited to the year the position was created and for consecutive qualifying periods for each job. Enter 1, 2, 3, 4, *which corresponds to the qualifying period being claimed*.

Column L: Enter the number of weeks the job was occupied by the claimed employee identified on the same row in Columns A - C during the qualifying period.

Column M: For initial qualifying periods claimed, enter the total number of employees with threshold jobs on the day prior to the day the position was created.

Column N: For initial qualifying periods claimed, enter the total number of employees with threshold jobs on the last day of the initial qualifying period. **NOTE:** For each initial qualifying period claimed, the number of threshold jobs on the last day of the qualifying period must be at least one more than the number of threshold jobs on the day prior to the day the job was created.

Column O: For consecutive qualifying periods claimed, enter the total number of employees with threshold wages on the last day of the initial qualifying period.

Column P: For consecutive qualifying periods claimed, enter the total number of employees with threshold jobs on the last day of the claimed qualifying period. **NOTE:** For each consecutive qualifying period claimed, the number of threshold jobs on the last day of the claimed qualifying period must be

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RPD-41376A, HIGH-WAGE JOBS EMPLOYEE ELIGIBILITY DETAIL REPORT
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greater than or equal to the number of threshold jobs on the last day of the initial qualifying period.

Column Q: Enter **YES** if the employee was paid \$60,000 or more in taxable wages, and the position was located in one of the areas described in the next section, **Areas For Columns Q and R**, during the qualifying period. Otherwise, enter **NO**.

Column R: Enter **YES** if the employee was paid \$40,000 or more in taxable wages, and the position was located in an area in New Mexico other than one of the areas described in the next section, **Areas For Columns Q and R**, during the qualifying period. Otherwise, enter **NO**.

Areas For Columns Q and R

Municipalities with a population of 60,000 or more according to the most recent federal decennial census or a class H county:

- In or within 10 miles of the external boundary of Albuquerque, Las Cruces, Rio Rancho, or the city of Santa Fe, or in the county of Los Alamos

Column S: Enter the gross wages paid during the qualifying period. Do not include benefits paid by the employer or the employer's share of payroll taxes. See the definition of **wages**.

Column T: This column will automatically multiply column S by 8.5%.

Column U: This column's formula will automatically enter the amount in column T if less than \$12,750 the max credit allowed, or \$12,750 if column T exceeds the max credit. This is the amount of high-wage job tax credit claimed for this position during the qualifying period. If more than one qualified employee occupied this job during this period, adjust the amount so that the total credit claimed for all qualified employees during this period does not exceed \$12,750. (Enter the amount in cell U10 on Line 11 of RPD-41288, *Application for High-Wage Jobs Tax Credit*.)

IMPORTANT: All required documentation must be completed as instructed, and submitted along with the application in order to be complete application.

NEW MEXICO TAXATION AND REVENUE DEPARTMENT
APPLICATION FOR HIGH-WAGE JOBS TAX CREDIT
RPD-41376B, HIGH-WAGE JOBS EMPLOYEE LISTING
INSTRUCTIONS

Form **RPD-41376B, High-Wage Jobs Employee Listing**, must accompany your submission of **RPD-41288, Application for High-Wage Jobs Tax Credit**, and **RPD-41376A High-Wage Jobs Employee Eligibility Detail Report**, to the New Mexico Taxation and Revenue Department (the Department). Complete all information requested on the form and attach the form to the application along with the other required documents.

Forms **RPD-41376B Employee Listing**, **RPD-41376A High-Wage Jobs Employee Detail Report**, and **RPD-41288 Application for High-Wage Jobs Tax Credit** can be downloaded from our web site. Visit <https://www.tax.newmexico.gov/forms-publications/>. Instead of sending the form and attachments you may apply online from our web site at <https://tap.state.nm.us>.

DO NOT ADD DATA TO ROW 9

The formatting goes to line 500, if additional lines are used, the formatting should be extended.

ROWS 3 THROUGH 5

Make sure the information in these rows matches the information for the eligible employer on **RPD-41288, Application for High-Wage Jobs Tax Credit** and **RPD-41376(A)(B)**.

The information will automatically populate from the eligible employer information entered on RPD-41376A.

Row 3: The name of the eligible employer.

Row 4: Employer's New Mexico Business Tax identification number (NMBTIN).

Row 5: The Main Business Location Address.

COLUMNS A THROUGH H

Columns A through H rows 10 and below are completed for all employees from July 1, 2004 through application date for ALL New Mexico employees at the location(s) where threshold jobs are being claimed for the credit.

Columns A - C: Enter the name (last name, first name, middle initial) of the employee.

Column D: Enter the location where the job is based or performed. **Note:** An increase in threshold jobs is required at each location claimed in order to qualify for the credit.

Column E: Enter the job title for each employee.

Column F: Enter the hire date or date employee's wages met the threshold job requirements. All instances of employment (for example, hires, terminations, re-hires in New Mexico) should be included.

Column G: Enter the termination date or the date which non-threshold wages through the application date.

Column H: For all employees hired prior to the year claimed on the application, enter the employee's annual wages earned during the calendar year claimed on the application. For employee's hired during the year claimed enter wages for the first 52 weeks or wages up to the application submission date. **Note:** See definition of wages.