

RURAL HEALTH CARE PRACTITIONER TAX CREDIT CLAIM FORM

WHO MUST FILE THIS FORM: Effective January 1, 2007, a taxpayer who files a New Mexico personal income tax return, who is not a dependent of another individual, who is an eligible health care practitioner and who has provided health care services in New Mexico in a rural health care underserved area in a tax year, may claim a credit against personal income tax liability.

The rural health care practitioner tax credit may be claimed and allowed in an amount up to \$5,000 for all eligible physicians, osteopathic physicians, dentists, clinical psychologist, podiatrists, and optometrists who qualify, and up to \$3,000 for all eligible dental hygienists, physician assistants, certified nurse-midwives, certified registered nurse anesthetists and clinical nurse specialists who qualify. If the amount of the credit claimed exceeds a taxpayer's tax liability for the tax year in which the credit is being claimed, the excess may be carried forward for three consecutive tax years.

To qualify for the rural health care practitioner tax credit, an eligible health care practitioner shall have provided health care during a tax year for at least 2,080 hours at a practice site located in an approved rural health care underserved area. An eligible rural health care practitioner who provides health care services for at least 1,040 hours, but less than 2,080 hours, at a practice site located in an approved rural health care underserved area during a tax year is eligible for one-half of the credit amount.

Before an eligible health care practitioner may claim the rural health care practitioner tax credit, the practitioner shall submit an application to the New Mexico Department of Health (NMDOH) that describes the practitioner's clinical practice and contains additional information that NMDOH may require. NMDOH will determine whether an eligible health care practitioner qualifies for the rural health care practitioner tax credit, and will issue a certificate to each qualifying eligible health care practitioner. To apply for certification of eligibility, contact NMDOH at (505) 841-5849, by e-mail at RHCP.TaxCredit@state.nm.us, or visit their website at www.health.state.nm.us.

HOW TO CLAIM THIS CREDIT: Compute the credit amount on the worksheet below and submit this Form RPD-41326, *Rural Health Care Practitioner Tax Credit Claim Form*, with the New Mexico personal income tax return during the tax year the credit is certified by NMDOH or the tax year in which a carryforward is claimed against a personal income tax liability. During the tax year the credit is certified by NMDOH, you must also submit a copy of the certificate of eligibility issued by NMDOH. Include Schedule A if you have unused rural health care practitioner tax credit eligible to be carried forward from prior years.

For assistance completing this form or claiming the credit, call (505) 827-0792.

Name of taxpayer		Social security number (SSN)	
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. From _____ to _____

2. Enter the Net New Mexico income tax calculated before applying any credit.

2.	\$	
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3. Enter the portion of total credit available (from Schedule A) claimed on your current New Mexico personal or fiduciary income tax return. Do not enter more than the amount of Net New Mexico personal or fiduciary income tax due. In a tax year the credit used may not exceed the amount of personal or fiduciary income tax otherwise due. Also attach a completed Schedule CR for the applicable tax return.

3.	\$	
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Under penalty of perjury, I declare I have examined this claim, including accompanying returns, schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of Taxpayer or Agent

Title

Date

State of New Mexico - Taxation & Revenue Department
RURAL HEALTH CARE PRACTITIONER TAX CREDIT CLAIM FORM
Schedule A

Once a credit application is approved by NMDOH, complete and attach Form RPD-41326, *Rural Health Care Practitioner Tax Credit Claim Form*, including Schedule A, to your New Mexico income tax return along with the applicable tax credit Schedule CR for the tax program you are applying the credit towards. Attach a copy of your certificate from NMDOH.

(a) Certification number	(b) Date of approval	(c) Amount of credit approved	(d) Total credit claimed in previous tax years	(e) Unused credit [(c) - (d)]	(f) Applied to the attached return
TOTAL credit available Enter the sum of column (f) here and on line 3 of Form RPD-41326, page 1.					

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Schedule A Instructions

For each rural health care practitioner tax credit approved by the New Mexico Department of Health (NMDOH) complete a row in Schedule A. Do not include credits approved in a tax year that is more than four years prior to the tax year for which this claim is filed. Unused rural health care practitioner tax credit may not be carried forward for more than three consecutive tax years following the tax year for which the credit was approved. Do not include credits which have been claimed in full in prior tax years.

COLUMN INSTRUCTIONS

(a) Certification number. Enter the certification number for each rural health care practitioner tax credit shown on the credit approval document issued by NMDOH. Do not enter a credit if the certificate of eligibility is for a tax year more than four years from the tax year of this claim or if the credit was not approved by NMDOH. Unused credit may only be carried forward for three years following the tax year for which the credit was approved.

(b) Date of approval. Enter the date the rural health care practitioner tax credit was approved as indicated on the certificate issued by NMDOH.

(c) Amount of credit approved. For each credit, enter the amount approved, as indicated on the certificate issued by NMDOH.

(d) Total credit claimed in previous tax years. For each credit listed, enter the total amount of credit claimed in all tax years prior to the current tax year.

(e) Unused credit. For each credit, subtract the amount in column (d) from the amount in column (c).

(f) Applied to the attached return. For each credit, enter in column (f) the amount that is applied to the attached New Mexico income tax return.

When calculating the amount in column (f), apply the following rules:

- **Applying credits:** Apply rural health care practitioner tax credit in the order that they were approved. The oldest credit should be applied first. If you have both a carry forward credit and a credit approved in the current tax year, apply the older credits first.
- **The maximum amount of credit claimed in a tax year.** The sum of tax credits applied to the tax due on the return may not exceed the income tax claimed on the New Mexico income tax return. That amount is the net New Mexico income tax calculated before applying any tax credits claimed.

IMPORTANT DEFINITIONS

“Eligible health care practitioner” means: (a) a certified nurse-midwife licensed by the board of nursing as a registered nurse and licensed by the public health division of the New Mexico Department of Health to practice nurse-midwifery as a certified nurse-midwife; (b) a dentist or dental hygienist licensed pursuant to the Dental Health Care Act; (c) an optometrist licensed pursuant to the provisions of the Optometry Act; (d) an osteopathic physician licensed pursuant to the provisions of Chapter 61, Article 10 NMSA 1978, or an osteopathic physician assistant licensed pursuant to the provisions of the Osteopathic Physicians’ Assistants Act; (e) a physician or physician assistant licensed pursuant to the provisions of Chapter 61, Article 6 NMSA 1978; (f) a podiatrist licensed pursuant to the provisions of the Podiatry Act; (g) a clinical psychologist licensed pursuant to the provisions of the Professional Psychologist Act; and (h) a registered nurse in advanced practice who has been prepared through additional formal education as provided in Sections 61-3-23.2 through 61-3-23.4 NMSA 1978 to function beyond the scope of practice of professional registered nursing, including certified nurse practitioners, certified registered nurse anesthetists and clinical nurse specialists.

“Health care underserved area” means a geographic area or practice location in which it has been determined by the New Mexico Department of Health, through the use of indices and other standards set by the New Mexico Department of Health, that sufficient health care services are not being provided.

“Practice site” means a private practice, public health clinic, hospital, public or private non-profit primary care clinic or other health care service location in a health care underserved area.

“Rural” means an area or location identified by the New Mexico Department of Health as falling outside of an urban area.