

New Mexico Taxation and Revenue Department  
**2022 Nurse's Credit Statement**

**Purpose of this worksheet:** Use the *2022 Nurse's Credit Statement* when claiming the 2022 Nurse's Credit on the PIT-RC. Please print legibly using blue or black ink. Keep original forms for your records and submit copies with your PIT-1 return. **Important:** An incomplete PIT-RC or missing PIT-NC will result in the denial of the credit.

First Name, Middle Initial, and Last Name	Social Security Number (SSN)
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**Instructions:** The hospital's authorized representative must complete the PIT-NC **Sections I** and **Section II**. **Section III** must be completed by the taxpayer/employee. Both the hospital's authorized representative and the taxpayer must complete the **Signature** section. Each qualifying nurse needs a separate PIT-NC.

Section I: Hospital Information (Employer must complete all fields)		
Hospital Name (must be licensed under DOH)	FEIN	
Mailing Address	City, State, and Zip Code	
Employee Name (First Name and Last Name, if different than above)	Employee's Identification Number	
Employee's Title	Employment Dates (MM/DD/CCYY-MM/DD/CCYY)	
Representatives Name (First Name and Last Name)	Authorized Representative's Title	Auth Rep's Phone Number

Section II: Credit Qualification (Employer must complete all fields)		
The following must all be marked YES in order to qualify and apply for the credit:		
1. Is your hospital licensed with the Department of Health?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2. Was the above employee employed as a full-time nurse during 2022?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
3. Is the employee licensed as a registered nurse or a licensed practical nurse?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Section III: Nurse's Statement (Employer must complete this section)
<input type="checkbox"/> If you were employed full-time, which means a minimum of 30 hours per week for 44 weeks out of the year, check this box. <b>Important:</b> If you were not employed full-time, you are not eligible for this credit.
<input type="checkbox"/> I understand that the maximum amount of credit is \$1,000 which will be applied toward any tax liability that I may have on my 2022 return or any outstanding amount owed to the Department and any excess will be refunded.

Signature: Both Hospital Representative and Taxpayer Must Sign Below		
I hereby certify and declare that the information reported on this form is true and correct:		
Authorized Representative- Print Name	Authorized Representative- Signature	Date
Taxpayer- Print Name	Taxpayer Signature	Date

**Instructions**

This statement must be completed in order to claim the *2022 Nurse's Credit*. The taxpayer claiming the *2022 Nurses Credit* must meet the criteria listed above (full-time nurse at a Department of Health licensed hospital). The Authorized representative must be an employee with the hospital who can validate your employment during 2022 and position held.

- **Full-time:** minimum of 30 hours per week for 44 weeks in 2022
- **Qualifications:** Nurse must have been licensed as a registered nurse or practical nurse during the full-time employment during 2022.

This credit is claimed on PIT-RC line 25 and line 25a. Line 25 must reflect the credit amount of \$1,000. **Note:** If you are filing Married Filing Joint (MFJ) and your spouse also qualifies for the credit your spouse must complete a separate PIT-NC, in this case (MFJ and both primary and spouse qualify for the *2022 Nurse's Credit*) the PIT-RC line 25 should reflect \$2,000. Once the form is completed and signed, it must be attached to the taxpayers PIT-1 along with the completed PIT-RC.

**Important:** If the *2022 Nurse's Credit* is claimed and supporting documents are missing or incomplete the credit will be denied.