2024 FID-CR
NEW MEXICO TAX CREDIT SCHEDULE

Version Code 9

Print the name of estate or trust

XXXXXXXXXXXXXXXXXXXXXXXXXXXXX   FEIN of estate or trust 99–9999999

Use this schedule to claim the tax credits listed below that you may take against New Mexico fiduciary income tax reported on your Fiduciary Income Tax Return (FID-1). If applicable, you may also claim the refundable portion of approved tax credits using this schedule, if applicable. On FID-1, line 11, enter the total tax credits you claimed on line A of this schedule to apply to tax due. On FID-1, line 39, enter the total refundable part of the tax credits claimed on line B of this schedule. Be sure to attach the appropriate backup documentation to support each tax credit you take and attach this FID-CR to your income tax return, Form FID-1. To calculate the amount you may claim, refer to the claim form or supporting instructions for the credit. The sum of credits claimed on Schedule FID-CR may not exceed the amount on Form FID-1, line 9, less any credit for tax paid to another state reported on line 10. **For a complete description of credits, see the instructions and FYI-106,** *Claiming Business-Related Tax Credits for Individuals and Businesses.*

Credit Type Code	Credit Name and Attachments Required to Claim Credit
	Non-Refundable (Credits may be claimed in column C only.)
A01	Affordable Housing Tax Credit. Attach Form RPD-41301 and MFA investment vouchers.
A02	Angel Investment Credit. Attach Form RPD-41320 and certificate of eligibility.
A04	Advanced Energy Tax Credit. Attach Form RPD-41334 and approval letter. (Repealed July 1, 2023)
A05	Agricultural Biomass Tax Credit. Attach Form RPD-41361 and certificate of eligibility.
F02	Foster Youth Employment Corporate Income Tax Credit. Attach Form RPD-41390.
G01	Geothermal Ground-Coupled Heat Pump Tax Credit. Attach Form RPD-41346 and certificate of eligibility.
H02	Home Fire Recovery Income Tax Credit. Attach Form TRD-41422 and certificate of eligibility
J01	Job Mentorship Tax Credit. Attach Forms RPD-41281 and RPD-41280
L01	Land Conservation Incentives Credit. Attach Form RPD-41282 and approval letter of qualified donation.
P01	Preservation of Cultural Property Credit. Attach Form PIT-4, certification letter and Part 2 approval.
R01	Rural Job Tax Credit. Attach Form RPD-41243.
R02	Rural Health Care Practitioners Tax Credit. Attach Form RPD-41326 and certification.
S01	Solar Market Development Tax Credit. Attach Form RPD-41317 and certification.
S02	Sustainable Building Tax Credit. Attach Form RPD-41329 and letter of eligibility.
S03	2015 Sustainable Building Tax Credit. Attach Form RPD-41383 and letter of eligibility.
	Refundable (Credits may be applied against tax due in column C and refunded in column D)
C03	Clean Car Tax Credit. Attach TRD-41419 and certificate of eligibility.
C04	Clean Car Charging Unit Tax Credit. Attach TRD-41421 and certificate of eligibility.
F01	Film Production Tax Credit. Attach Form RPD-41228.
F03	New Film Production Tax Credit. Attach RPD-41228.
F04	New Mexico Film Partner New Film Production Tax Credit. Attach RPD-41228.
G03	Geothermal Ground-Coupled Heat Pump Income Tax Credit. Attach TRD-41426
R03	Renewable Energy Production Tax Credit. Attach Form RPD-41227 and certificate of eligibility.
S04	New Solar Market Development Tax Credit. Attach TRD-41406 and certification.
S05	2021 Sustainable Building Tax Credit. Attach TRD-41252 and certificate of eligibility.
T02	Technology Jobs And Research And Development (additional) Tax Credit. Attach Form RPD-41386.

Important: Fill out columns A-D, rows 1-5 if applicable. Incomplete claim forms may result in denial of the credit. You must use the table below, substitute schedules or tables are not allowed.

	Column A Credit Type Code	**Column B** Credit Approval Number	**Column C** Amount of Credit Applied to Tax Due	**Column D** Amount of Credit to Refund
1.	999	XXXXXXXXXXXX	999,999,999	999,999,999
2.	999	XXXXXXXXXXXX	999,999,999	999,999,999
3.	999	XXXXXXXXXXXX	999,999,999	999,999,999
4.	999	XXXXXXXXXXXX	999,999,999	999,999,999
5.	999	XXXXXXXXXXXX	999,999,999	999,999,999

A. TOTAL applied to tax liability due................................... 999,999,999

Enter the sum of column C. Also enter this amount on FID-1, line 11.
If you are claiming more that 5 credits, include the amounts from your FID-CR Supplemental schedule.

B. TOTAL portion of tax credits to refund 999,999,999

Enter the sum of column D. Also enter this amount on FID-1, line 39.
If claiming more than 5 credits, include all refundable amounts of credit types C03, C04, F01, F03, F04, G03, R03, S04, S05, and T02 from your FID-CR Supplemental schedule.

2024 FID-CR Supplemental
NEW MEXICO SUPPLEMENTAL TAX CREDIT SCHEDULE

Version Code	9

Print the name of estate or trust

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX   FEIN of estate or trust   99-9999999

If you are claiming more than five tax credits on your New Mexico Fiduciary Income Tax Return (FID-1), use this FID-CR Supplemental Schedule. If this is the case, you must claim the first five on Schedule FID-CR and then claim the sixth and any additional credits on a supplemental schedule. The credit type codes and names are listed on FID-CR.

	Column A Credit Type Code	Column B Credit Approval Number	Column C Amount of Credit Applied to Tax Due	Column D Amount of Credit to Refund
6.	999	XXXXXXXXXXXX	999,999,999	999,999,999
7.	999	XXXXXXXXXXXX	999,999,999	999,999,999
8.	999	XXXXXXXXXXXX	999,999,999	999,999,999
9.	999	XXXXXXXXXXXX	999,999,999	999,999,999
10.	999	XXXXXXXXXXXX	999,999,999	999,999,999
11.	999	XXXXXXXXXXXX	999,999,999	999,999,999
12.	999	XXXXXXXXXXXX	999,999,999	999,999,999
13.	999	XXXXXXXXXXXX	999,999,999	999,999,999
14.	999	XXXXXXXXXXXX	999,999,999	999,999,999
15.	999	XXXXXXXXXXXX	999,999,999	999,999,999
16.	999	XXXXXXXXXXXX	999,999,999	999,999,999
17.	999	XXXXXXXXXXXX	999,999,999	999,999,999
18.	999	XXXXXXXXXXXX	999,999,999	999,999,999
19.	999	XXXXXXXXXXXX	999,999,999	999,999,999
20.	999	XXXXXXXXXXXX	999,999,999	999,999,999
21.	999	XXXXXXXXXXXX	999,999,999	999,999,999
22.	999	XXXXXXXXXXXX	999,999,999	999,999,999
23.	999	XXXXXXXXXXXX	999,999,999	999,999,999
24.	999	XXXXXXXXXXXX	999,999,999	999,999,999
25.	999	XXXXXXXXXXXX	999,999,999	999,999,999
26.	999	XXXXXXXXXXXX	999,999,999	999,999,999
27.	999	XXXXXXXXXXXX	999,999,999	999,999,999
28.	999	XXXXXXXXXXXX	999,999,999	999,999,999
29.	999	XXXXXXXXXXXX	999,999,999	999,999,999
30.	999	XXXXXXXXXXXX	999,999,999	999,999,999

Total applied on this sheet 999,999,999

Enter the sum of column C. Include this amount on FID-CR, line A.

Portion of tax credits to refund 999,999,999

Enter the sum of column D. Include this amount on FID-CR, line B.

If you need more space, use multiple FID-CR Supplemental Schedules.

You must attach FID-CR and all FID-CR supplemental schedules to your FID-1. If they are not attached, the Department denies any additional tax credit claims.