

RURAL HEALTH CARE PRACTITIONER TAX CREDIT CLAIM FORM

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 dentist or dental hygienist licensed pursuant to the Dental Health Care Act;

(b) a midwife that is a: 1) 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 (DOH) to practice nurse-midwifery as a certified nurse-midwife; or 2) licensed midwife licensed by the Public Health Division of the DOH to practice licensed midwifery;

(c) an optometrist licensed pursuant to the provisions of the Optometry Act;

(d) an osteopathic physician licensed pursuant to the provisions of the Medical Practice Act;

(e) a physician licensed pursuant to the provisions of the Medical Practice Act or a physician assistant licensed pursuant to the provisions of the Physician Assistant Act;

(f) a podiatric physician licensed pursuant to the provisions of the Podiatry Act;

(g) a psychologist licensed pursuant to the provisions of the Professional Psychologist Act;

(h) a registered nurse licensed pursuant to the provisions of the Nursing Practice Act;

(i) a pharmacist licensed pursuant to the provisions of the Pharmacy Act;

(j) a licensed clinical social worker or a licensed independent social worker licensed pursuant to the provisions of the Social Work Practice Act;

(k) a professional mental health counselor, a professional clinical mental health counselor, a marriage and family therapist, an alcohol and drug abuse counselor or a professional art therapist licensed pursuant to the provisions of the Counseling and Therapy Practice Act; and

(l) a physical therapist licensed pursuant to the provisions of the Physical Therapy Act;

“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 a rural county or an unincorporated area of a partially rural county, as designated by the Health Resources and Services Administration of the United States Department of Health and Human Services.