

Frequently Asked Questions (FAQs)

New Mexico Rural Health Care Practitioner Tax Credit Program

Certificate of Eligibility

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General Questions:

I was approved, but I didn't receive my certificate of eligibility.

Before an application is submitted, an applicant confirms that the email address provided was valid and correct. Please check spam/junk or other folders.

- Depending on your email settings, spam/junk folders may have a time limit of how long an email is kept before it gets purged or deleted.
- If you authorized someone else to receive your certificate, such as your CPA Firm or office manager, please check with them as well.
- If you use a work email address, it is the applicant's responsibility to check with your organization's IT team if emails from external email addresses are allowed such as emails from Department of Health (DOH).
- Before requesting for a re-issue, please ensure you checked all folders in your email, reach out to your authorized point of contact (if applicable), and checked with your organization's IT team (if applicable).
- DOH is not responsible if your email was typed in incorrectly, invalid, emails are filtered to spam/junk folders, and/or bounce back/undelivered due to your organization's IT security settings.

I am not able to see my generated certificates.

The online system auto-generates certificates as PDF files. This format requires the Adobe Acrobat Reader. Please check that you have the latest version of Adobe Acrobat Reader on your computer or mobile device.

Can I submit a paper application as opposed to filing electronically?

No. All applications must be submitted through the online application system at <https://rhcptc.nmhealth.org>.

I received my certificate of eligibility (or I submitted my certificate with my taxes), but did not get my \$3,000 or \$5,000 refund. Where is my refund or check?

The tax credit is **NOT** a refund, nor will you receive a "check". In general, a tax credit is a dollar-for-dollar amount taxpayers claim on their personal tax return to reduce the income tax they owe. Please refer to the phone number on the NM Taxation and Revenue Department (TRD)'s Rural Health Care Practitioner Tax Credit Claim Form for more information.

Can you expedite my application?

No. DOH has only one (1) staff person that thoroughly reviews each application and responds to emails and phone calls for this Program. Applications, requests, and inquiries are processed in the order it was received. We highly recommend submitting a complete and accurate application early in the tax season to avoid delays and missing tax deadlines.

I forgot my password. How do I reset it?

Click the "Forgot your password?" link. This will take you to the "Forgot Password" screen. Enter your "User Name" then select "Send Email." An email with a link to reset your password will be sent to the email address associated with your user account.

Eligibility Questions:

What are the eligibility requirements to apply and receive a Certificate of Eligibility?

Before you apply, it is the applicant's responsibility to review the Program Overview document for complete details for a specific tax year at: <https://www.nmhealth.org/about/phd/pchb/oprh/rhcptc/>.

What is considered an eligible practice site?

Please refer to the Program Overview document for information on eligible practice sites at:

<https://www.nmhealth.org/about/phd/pchb/oprh/rhcptc/>.

My practice site is non-rural, but I do home visits to patients. Would I be eligible?

No. According to Section 7-2-18.22 NMSA 1978, hours must be completed "at a practice site located in an approved rural health care underserved area." The definition of a "practice site" means a private practice, public health clinic, hospital, public or private, nonprofit primary care clinic or other health care service location". Home visits would not be eligible according to this definition. Direct services must be at a practice site setting not in the home setting.

Are all rural healthcare providers eligible for a tax credit?

No. Please refer to the Program Overview document for a complete listing of eligible providers for a specific tax year at: <https://www.nmhealth.org/about/phd/pchb/oprh/rhcptc/>.

My profession was added starting Tax Year 2024. Am I eligible to receive tax credit for previous tax years?

No. House Bill 252 stated the provisions apply to taxable years beginning on or after January 1, 2024, which means the added professions cannot claim tax credit before Tax Year 2024. Tax Year 2024 is January 1, 2024-December 31, 2024. Added professions can apply for Tax Year 2024 starting on January 1, 2025.

Why isn't my profession able to receive a tax credit?

Eligible professions that are currently part of the Rural Health Care Practitioner Tax Credit Program were passed through New Mexico legislation during the 2007 session and during the 2024 session. For licensed professions to be added, it is required to go through the legislation process. Neither DOH nor TRD determine which licensed professions are to be included in the Program nor determine the credit amount for each profession.

My application was denied due to my licensure dates. Why?

Your license must **cover the entire tax year** and must **have two dates**: an Issue Date and Expiration/End Date. Both dates confirm that you were licensed **during the tax year** you are applying for.

- If either date is missing, your application will be denied.
- If your license does not cover the entire tax year, you must upload all licenses that will cover the entire tax year you are applying for.

Is the tax credit available for part-time work at an eligible location?

Yes. Please refer to the Program Overview document for hours for the specific tax year:

<https://www.nmhealth.org/about/phd/pchb/oprh/rhcptc/>.

Why are telework/remote hours not accepted?

Currently, telehealth/remote hours are not eligible under this Program. As determined by the department of health through the use of other standards set, health care services must be direct in person at a practice site located in an approved rural health care underserved area.

How do I use "Am I Rural?" tool to verify if my practice site is in a rural area?

Please refer to the Program Overview document for complete instructions on how to run a report at:

<https://www.nmhealth.org/about/phd/pchb/oprh/rhcptc/>.

Application Questions:

When can applications be submitted to NMDOH?

Applications are accepted by the NMDOH beginning on January 1st of each year for the previous tax year. By applying, the applicant (eligible health care provider) is providing information that is true and correct that they have provided direct health care services at an eligible practice site for the taxable year beginning January 1st of the prior year.

Please note: DOH does not review applications or emails on weekends, or holidays such as New Years Day, Martin Luther King Jr., etc. DOH will continue reviewing applications and responding to emails the next working business day.

Do I have to enter all the facilities I have worked at?

Enter only eligible rural medically health care underserved facilities. If you worked at both rural and non-rural, you only need to enter the rural medically health care underserved facilities and specify how many hours you have worked at each rural medically health care underserved site on the application.

Can I get credit for hours working at non-rural locations?

No. The New Mexico Rural Health Care Practitioner Tax Credit is only applicable to hours worked in eligible rural medically health care underserved practice sites.

My application was denied because of my location, so I re-submitted another application to update my practice site location. Why is an HR letter now requested/needed?

DOH determines eligibility. Any false or misleading information on an application may result in the denial of an application and may jeopardize any future applications submitted. DOH will request additional information and/or documentation to further confirm work location(s), license information, and/or hours. If we do not receive the requested information, applications will be denied.

Why is “Am I Rural?” used?

The “Am I Rural?” Tool uses various federal definitions of rural, including eligibility criteria for federal programs, to determine whether a specific location is considered rural. RHI is supported by the Health Resources and Services Administration (HRSA) of the U.S. Department of Health and Human Services (HHS) under the Rural Assistance Center for Federal Office of Rural Health Policy (FORHP).

I still did not find my answer after reviewing the Program Overview document and this FAQs document.

How do I get in touch with DOH of my unique question?

You may email us at RHCP.TaxCredit@doh.nm.gov. **Note:** During the tax season (January-April), due to the high volume of applications and limited staffing, please patiently wait 5-7 business days before inquiring about the status of an application, request, or inquiry.