

Frequently Asked Questions (FAQs)

New Mexico Rural Health Care Practitioner Tax Credit Program

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General Questions:

Please help! I didn't receive my certificate.

Before you submitted your application, you confirmed that your email address was correct. Please check your spam, junk mail, or other folders. If you authorized someone else to receive your certificate, such as your CPA Firm or office manager, please check with them. If you still cannot find it, please contact us by email at RHCP.TaxCredit@doh.nm.gov.

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 ensure you have the latest version of Adobe Acrobat Reader on your computer or mobile device.

Can I submit a paper application for the Tax Credit as opposed to filing electronically?

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

I filed my taxes but did not get my \$3,000 or \$5,000 refund. Where is my refund?

The tax credit is not a refund. 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?

Since NMDOH has only (1) staff person that reviews over 2,000+ applications each tax season and responds to emails for this Program, we do our best to review applications and tax credit questions as they come in. We highly recommend submitting your complete 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.

How do I get in touch for questions about the Rural Health Care Practitioner Tax Credit Program?

Please email us at RHCP.TaxCredit@doh.nm.gov.

Eligibility Questions:

What is considered an eligible practice site?

A physical practice site must be located rural area. New Mexico tribal 638 clinics are automatically designated as eligible practice site locations. Applicants must use the Rural Health Information (RHI) Hub's "Am I Rural?" Tool to verify if their practice site physical address (**not PO Box**) is in a rural area. The "Am I Rural?" Tool link is: <http://www.raconline.org/amirural/>.

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

No. According to House Bill 252 (HB 252) that was passed during the 2024 session, 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. The following categories of rural healthcare providers are eligible for a maximum tax credit of \$5,000 (full-time) per year:

- Physicians licensed by the New Mexico Medical Board;
- Osteopathic physicians licensed by the New Mexico Board of Osteopathic Medical Examiners;
- Dentists licensed by the New Mexico Board of Dental Health Care;
- Psychologists licensed by the New Mexico Board of Psychologist Examiners;
- Podiatrists licensed by the New Mexico Board of Podiatry; and
- Optometrists licensed by the New Mexico Board of Examiners in Optometry.

The following categories of practitioner are eligible for a maximum tax credit of \$3,000 (full-time) per year:

- Dental hygienists licensed by the New Mexico Board of Dental Health Care;
- Physician assistants licensed by the New Mexico Medical Board;
- Nurse practitioners licensed/certified by the New Mexico Board of Nursing;
- Midwives licensed by the New Mexico Board of Nursing as a Registered Nurse and licensed by the Public Health Division of the New Mexico Department of Health as a certified nurse-midwife; or licensed by the Public Health Division of the New Mexico Department of Health to practice licensed midwifery;
- Nurse anesthetists licensed/certified by the New Mexico Board of Nursing; and
- Clinical nurse specialists licensed/certified by the New Mexico Board of Nursing.

Eligible starting Tax Year 2024, the following categories of practitioner eligible for a maximum tax credit of \$3,000 (full-time) per year:

- Pharmacists licensed pursuant to the provisions of the Pharmacy Act;
- Registered Nurse licensed pursuant to the provisions of the Nursing Practice Act;
- Licensed Clinical Social Worker/Licensed Independent Social Worker licensed pursuant to the provisions of the Social Work Practice Act;
- Professional Mental Health Counselor/Professional Clinical Mental Health Counselor/Marriage and Family Therapist/Alcohol and Drug Abuse Counselor/Professional Art therapist licensed pursuant to the provisions of the Counseling and Therapy Practice Act;
- Physical Therapist licensed pursuant to the provisions of the Physical Therapy Act.

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

No. HB 252 states 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.

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

Yes. Eligible health care providers who provide health care for at least 792 hours during a taxable year at an eligible location will be eligible for a tax credit for that year. Eligible health care providers who provide health care for at least 792 hours, but less than 1583 hours will be eligible for one-half of the tax credit amount.

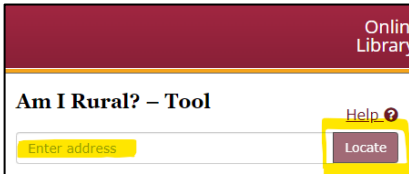
Do you have to be licensed in New Mexico to be eligible for the Tax Credit?

Not in all cases. Federal healthcare practitioners licensed to practice in other states are not required to be licensed by the New Mexico boards but must furnish a copy of their current equivalent license from their state of licensure.

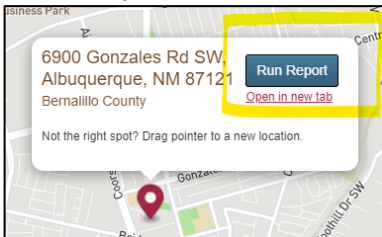
How do I use “Am I Rural?” tool to verify if my practice site is in a rural area?

Go to Am I Rural?” Tool at <http://www.raconline.org/amirural/>.

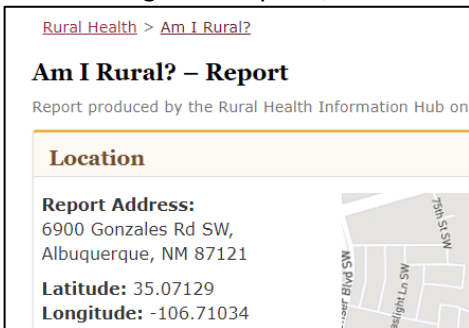
Enter the physical address (cannot be a PO box) of the **practice site** in the “Enter Address” section. Then, click “Locate”:



A “Run Report” button should appear and can be found in the map area of the screen:



After clicking “Run Report”, the following should show the practice site physical address:



Scroll down to review two (2) sections: “Program Eligibility” and “Shortage Designations – Medically Underserved Areas/Populations”. There must be a “Yes” in both sections for the practice site to be eligible:

Program Eligibility		
The information provided by this service addresses only the rural aspect of a program's requirements. Your <i>Am I Rural?</i> report is not a guarantee of your rural status. Please check with the program contacts directly to verify your eligibility for specific federal programs.		
Program	Rural?	
CMS - Rural Health Clinics (RHC) Program	NO	<p>CMS interim guidance considers a location to meet the rural location requirement for the RHC program if it is outside of an urbanized area in the 2010 Census Bureau data OR if it is outside of an urban area in the 2020 Census Bureau data.</p> <ul style="list-style-type: none"> This location is in a 2010 Urbanized Area (Albuquerque, NM Urbanized Area) AND is in a 2020 Urban Area (Albuquerque, NM Urban Area)

Shortage Designations		
Health Professional Shortage Areas		
Primary Care	YES	<ul style="list-style-type: none"> Name: LI - Bernalillo County Date of Designation: December 16, 2021 Last Update: December 16, 2021
Dental Care	YES	<ul style="list-style-type: none"> Name: LI - Bernalillo County Date of Designation: December 16, 2021 Last Update: December 16, 2021
Mental Health	NO	

Medically Underserved Areas/Populations		
Medically Underserved Area (MUA)	YES	<ul style="list-style-type: none"> Name: Bernalillo Service Area Date of Designation: May 5, 1994 Last Update: May 5, 1994
Medically Underserved Population (MUP)	NO	
Medically Underserved Area - Governor's Exception (MUA-GE)	NO	
Medically Underserved Population - Governor's Exception (MUP-GE)	NO	

1. Under "Program Eligibility", there must be at least one "Yes", AND
2. Under "Shortage Designations – Medically Underserved Areas/Populations", there must be at least one "Yes". (Health Professional Shortage Areas (HPSAs) are currently not used for the NM Rural Health Care Practitioner Tax Credit Program).

If there is a "No" in one or both sections, the practice site address does not qualify, and you would not be considered eligible. In the example above (screenshots), since there is a "No" under Program Eligibility, the practice site address does not qualify, and you would not be considered eligible.

Application Questions:

When can applications be submitted to NMDOH?

Applications will be accepted by the NMDOH beginning on January 1st of each year for the previous tax year. By applying, the health care providers are attesting that they provided direct health care services at an eligible rural location physical address for the taxable year beginning January 1st of the prior year.

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

How do I apply?

There are four basic steps for the Rural Health Care Practitioner Tax Credit (RHCPTC) process:

1. An application must be submitted through NMDOH's Online Application Portal: <https://rhcptc.nmhealth.org>. This is to document your attestation of providing direct health care services at an eligible rural practice site of that tax year. *Please note – Submit only the required documents and information needed. Do not send your tax year forms to NMDOH.*
2. The NMDOH will review application for completeness. If an applicant meets all eligibility requirements, a Certificate of Eligibility will be issued to qualifying health care practitioners to the email address provided on the application.
3. It is then applicant's responsibility to also complete the NM Taxation and Revenue Department (TRD)'s Rural Health Care Practitioner Tax Credit Claim Form. This can be found under TRD's Forms & Publications/Tax Credit link: <https://www.tax.newmexico.gov/forms-publications/>
4. It is the applicant's responsibility to include **both** TRD's Tax Credit Claim form and NMDOH's Tax Credit Certificate of Eligibility when filing their personal New Mexico income tax return. *Please note – The DOH's Certificate of Eligibility must be for the same taxable year as the income tax return.*

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

Enter only rural facilities. If you worked at both rural and non-rural, you only need to enter the rural facilities and specify how many hours you have worked at each rural 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 practice sites.

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).