

Checklist: Certificate of Eligibility
New Mexico Rural Health Care Practitioner Tax Credit Program

To apply for a **Certificate of Eligibility** under the New Mexico Rural Health Care Practitioner Tax Credit Program, applicants are responsible for reviewing the **Program Overview** (for the applicable tax year) and **FAQ** documents (both in its entirety) **before** applying.

1. **Eligible Profession:** Confirm that your profession is listed as eligible for the relevant tax year. Refer to “Eligible Practitioners” in the Program Overview.
2. **Eligible Practice Site:** Use the “Am I Rural?” Tool to verify that your practice site qualifies.
 - Instructions and the link are in the Program Overview document under “Am I Rural.”
 - Physical addresses are required; **PO Box addresses are not accepted.**
3. **Valid Medical License:** A copy of your professional medical license is required.
 - Your license **must include both an Issue Date and Expiration/End Date.**
 - Both dates confirm that you were licensed **during the tax year you are applying for.**
 - Incomplete licenses or licenses not covering the appropriate tax year will result in denial.
4. **Employment Verification:** A letter on official company letterhead from your Human Resources (HR) department or an Employment Verification document is required. The following **must be included:**
 - Your First and Last Name
 - Your Eligible Profession
 - Physical Address of the Eligible Practice site(s) **(No PO Boxes).**
 - Number of Direct In-Person Patient Care Hours Worked at the stated Eligible Practice site(s).
Note: Telehealth/remote hours are not accepted under this Program.
 - Statement verifying that the hours were direct in-person and were within the tax year period applying for.
 - HR representative’s signature, including their full name and their direct contact information.

Letters must come from HR only. Letters from supervisors, colleagues, or others **will not be accepted.** Letters with missing or inconsistent details will be denied.

5. **Valid Email Address:** You must have a valid email address that you **regularly use and check.**
 - If using a work email address, it is the applicant’s responsibility to check with your organization’s IT department if it allows emails from external senders, such as emails from the New Mexico Department of Health (DOH).
 - DOH is **not responsible** for email issues (e.g. typos, spam filters, bounced/undelivered messages).

Important Reminders:

Once an application is submitted to DOH, applications cannot be edited.

If an application is denied due to errors or missing documentation, an applicant may reapply with a new application with the corrected and accurate information and documents.

The practice site must be in a rural health care underserved area. A “practice site” means a private practice, public health clinic, hospital, public or private, nonprofit primary care clinic or other health care service location.”

Telehealth/remote hours are not currently 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.