

New Mexico Rural Health Care Practitioner Tax Credit Program  
Requirements for a Certificate of Eligibility  
**Tax Year 2025**

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.

## Overview

Pursuant to the New Mexico Rural Health Care Practitioner Tax Credit Program Section 7-2-18.22 NMSA 1978, eligible health care practitioners who have provided health care services in a designated rural health care underserved area can apply for an income tax credit. This Program began on January 1, 2009.

## Filing Eligibility

A taxpayer who files an individual New Mexico tax return, who is not a dependent of another individual, who is an eligible health care practitioner and who has provided health care services in New Mexico in a rural health care underserved area in a taxable year.

## Eligible Practitioners

The following categories of practitioners are eligible for a maximum tax credit of \$5,000 (full-time) or \$2,500 (part-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 practitioners are eligible for a maximum tax credit of \$3,000 (full-time) or \$1,500 (part-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/certified by the New Mexico Board of Nursing and the New Mexico Department of Health;
- **Nurse anesthetists** licensed/certified by the New Mexico Board of Nursing; and
- **Clinical nurse specialists** licensed/certified by the New Mexico Board of Nursing.

**Starting Tax Year 2024**, the following categories of practitioners are eligible for a maximum tax credit of \$3,000 (full-time) or \$1,500 (part-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;

## Eligible Practice Site

A "practice site" means a private practice, public health clinic, hospital, public or private, nonprofit primary care clinic or other health care service location".

The practice site must be in a rural health care underserved area. New Mexico tribal 638 clinics are automatically designated as approved practice locations but must still use a physical address when

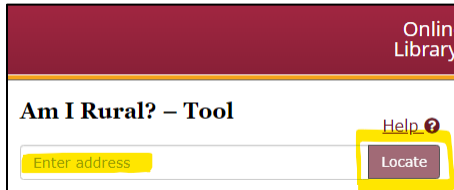
applying.

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 medically underserved area. The “Am I Rural?” Tool link is: <http://www.raconline.org/amirural/>

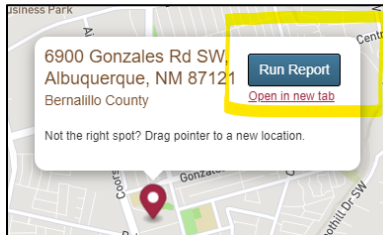
### “Am I Rural?” Tool – Run Report

Go to “Am I Rural?” Tool (link: <http://www.raconline.org/amirural/>).

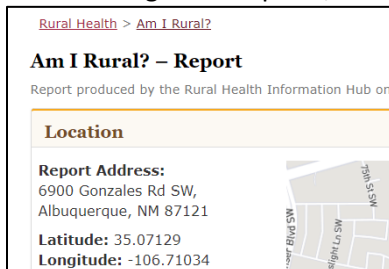
Enter the physical address (cannot be a PO box) of the **practice site** in the “Enter Address” section. Then, click “Locate”:



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     | CMS <a href="#">interim guidance</a> 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. <ul style="list-style-type: none"><li>This location is in a 2010 Urbanized Area (Albuquerque, NM Urbanized Area) AND is in a 2020 Urban Area (Albuquerque, NM Urban Area)</li></ul> |

| Shortage Designations                                 |     |   |
|---|-----|---|
| Area Type   |     | Details   |
| Primary Care Health Professional Shortage Area (HPSA) | NO  |   |
| Dental Care HPSA                                      | NO  |   |
| Mental Health HPSA                                    | YES | Name: Sandoval County<br>ID: 7356527232<br>Type: High Needs Geographic HPSA<br>Score: 17<br>Date of Designation: November 2, 2021<br>Last Update: September 22, 2025        |
| Medically Underserved Area/Population                 | YES | Name: SANDOVAL SERVICE AREA<br>ID: 02163<br>Type: Medically Underserved Area<br>Score: 34.0999985<br>Date of Designation: November 1, 1978<br>Last Update: November 1, 1978 |

1. Under “Program Eligibility”, there must be a “Yes”, **AND**

2. Under “Shortage Designations – Medically Underserved Area/Population”, there must be a “Yes.” (Health Professional Shortage Areas (HPSAs) are currently not used for this Program).

If there is a “No” in one or both sections, the practice site address would not qualify under this Program.

- In the example above (screenshots), since there is a “No” under Program Eligibility, the practice site address does not qualify, and this individual would not be considered eligible using this address.

### **Hours Requested**

**Full-time credit** for eligible health care practitioners who have “*provided health care services during a taxable year for at least 1584 hours*” at an eligible rural practice site.

**Part-time credit** amount for eligible health care practitioners who have “*provided health care services for at least 792 hours but less than 1583 hours*” at an eligible rural practice site.

Hours must be completed “at a practice site located in an approved 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. Home visits would not be eligible according to this definition. Direct services must be at a practice site setting not in the home setting.

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.

### **Application for a Certificate of Eligibility**

1. Complete an application through DOH’s Online Application Portal: <https://rhcptc.nmhealth.org>. Each field including attachments in the application is required.
  - Helpful tips are:
    - ✓ Your name must match the name that is on your medical license.
    - ✓ Spell out the entire Facility Name (do not abbreviate).
    - ✓ The facility address must be a physical address (PO Box address is not accepted).
    - ✓ Upload a correct medical license with both issue and expiration dates. **Do not** upload tax forms, driver’s license, selfies, or other documents not requested.
    - ✓ Enter a valid email address that you use and check regularly.
2. DOH will thoroughly review each completed application. If an applicant meets all eligibility requirements, a Certificate of Eligibility will be issued to the email address provided on the application. DOH does not mail physical certificates. **Reminders are:**
  - DOH determines eligibility requirements (said Certificate of Eligibility). DOH does not issue this tax credit. DOH provides a Certificate of Eligibility, which is submitted with your personal income tax return to the NM Taxation and Revenue Department (TRD).
  - **Any false or misleading information may result in the denial of your application or request.** DOH may require additional information and/or documentation to further confirm work location(s), license information, and/or hours. The information you provide must be TRUE, CORRECT, and COMPLETE as this information is part of your personal income tax return when you file it with TRD.

### *After Receiving a Certificate of Eligibility*

Once an applicant receives a Certificate of Eligibility, it is then the **applicant's responsibility** to do the following:

- Download and complete TRD's NM Rural Health Care Practitioner Tax Credit Claim Form.
  - The claim form can be found under TRD's Forms & Publications/Tax Credit link:  
<https://www.tax.newmexico.gov/forms-publications/>
- When filing your personal New Mexico income tax return, the applicant must include both TRD's Tax Credit Claim form and DOH's Certificate of Eligibility. **Please note the following:**
  - DOH's Certificate of Eligibility must be for the same taxable year as the income tax return.
  - This tax credit is issued and tracked by NM Taxation and Revenue Department.
  - DOH is neither a taxation agency nor a tax preparer and cannot offer any advice on your taxes. For specific questions to tax preparation or deadlines, please contact a qualified tax professional or the New Mexico Taxation and Revenue Department.

### **Application Acceptance Start Date**

Applications are accepted by DOH beginning on January 1<sup>st</sup> 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 the following:**

- DOH does not review applications or emails on weekends or holidays, such as New Years Day, Martin Luther King Jr., etc. DOH will review applications and respond to emails the next working business day.
- We highly recommend submitting a complete and accurate application early in the tax season to avoid delays and missing tax deadlines. DOH has only one (1) staff person that reviews each application thoroughly and responds to all inquiries for this Program.
- Please thoroughly review this document and FAQs before inquiring about the status of an application, request, or inquiry.

### **Contact Information**

For additional questions about the Rural Health Care Practitioner Tax Credit Program, please also see our Frequently Asked Questions (FAQs).

If you still cannot find the answer to your unique question, you may reach out to us at [RHCP.TaxCredit@doh.nm.gov](mailto: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.