

State of New Mexico Taxation and Revenue Department
**APPLICATION FOR LABORATORY PARTNERSHIP WITH
SMALL BUSINESS TAX CREDIT**

Apply this credit when you file your CRS-1 return online. Sign into Taxpayer Access Point (TAP) at <https://tap.state.nm.us>, and follow the prompts to attach this form. To mail in, attach this form to the tax return and mail to the address on the return. For assistance, call (505) 827-0792 or send an email to BusinessCredit.Mgr@state.nm.us.

Name of national laboratory	CRS Identification Number	
Mailing address	City/State/ZIP	
Name of contact person	Phone number	E-mail address

I **CERTIFY** that pursuant to the Laboratory Partnership with Small Business Tax Credit Act, the national laboratory named above has complied with all requirements to be eligible to claim the credit, including:

Action	Date Complete
Established a small business assistance program;	
Established a revolving fund with initial funding from a source other than tax credits;	
Consulted with the Secretary of Economic Development to seek advice on improvements in the operation of the small business assistance program;	
Established a methodology to utilize contractors who have demonstrated the capability to provide small business assistance; and	
A written copy of the joint small business joint assistance operational plan has been submitted to the Department.	

Attach Schedule A -- Recipient of Small Business Assistance Detail Report (See the field descriptions below.)

A	Small business' name	Name of the recipient of the small business assistance.
B	Small business' address	Address of the recipient of the small business assistance.
C	County	County in which the recipient of the small business assistance is located.
D	Start date	Date the small business assistance project began.
E	Completion date	Date the National Laboratory receives acknowledgement from the small business that the assistance was rendered.
F	Availability of assistance certification received	The recipient of the small business assistance provided a certified statement to the National Laboratory that the assistance is not otherwise available at a reasonable cost through private industry.
G	Availability of assistance verified by the National Laboratory	The National Laboratory tested the assistance project assuring that the assistance provided was not otherwise available to the small business at a reasonable cost through private industry.
H	Notice of ownership options provided to recipient	Notice was provided to recipient of option to obtain ownership of or license to tangible or intangible property developed from the small business assistance.
I	Qualified expenditures allowed	The expenditures of the assistance provided limited to the following: Employee salaries, wages, fringe benefits and employer payroll taxes; administrative costs related directly to the provision of small business assistance, the total of which is limited to 49% of employee salaries, wages, fringe benefits and employer payroll taxes; in-state travel expenses, including per diem and mileage at the IRS standard rates; and supplies and services of contractors related to the provision of small business assistance. Enter the sum of qualified expenditures not to exceed \$20,000 if the small business is located outside of a rural area for which small business assistance is rendered or \$40,000 if the small business assistance was provided to a small business located in a rural area. This is the total allowable expenditures related to the amount of small business assistance provided for which the National Laboratory may claim the credit.

REQUESTED: Enter the amount of Laboratory Partnership with Small Business Tax Credit requested. \$ _____ (Enter the sum of the amounts reported in Column K of *Schedule A - Recipient of Small Business Assistance Detail Report*.) If approved, this is the amount of your laboratory partnership with small business tax credit. The total amount of laboratory partnership with small business tax credit may not exceed \$2,400,000 in a calendar year.

Under penalty of perjury, I declare I have examined this application, including accompanying invoices, schedules and/or statements. To the best of my knowledge and belief this application is true, correct and complete.

Authorized Signature

Title

Date

