

# LICENSED RESIDENTIAL CARE FACILITY TAX CREDIT CLAIM FORM

**WHO MUST FILE:** For expenses incurred after July 1, 2004, but not after June 17, 2005\*, taxpayers filing New Mexico personal income tax returns may claim a credit for unreimbursed and uncompensated expenses that the taxpayer paid for services rendered by a licensed nursing home, licensed intermediate care facility for the mentally retarded or licensed residential treatment center located in New Mexico. Taxpayers who are dependents of other taxpayers may not claim the credit. The credit shall not exceed \$10.00 per day for each day that expenses accrue, nor be claimed for expenses incurred prior to July 1, 2004, or after June 17, 2005.

\*Effective June 17, 2005, the New Mexico Legislature repealed the Licensed Residential Care Facility Tax Credit. (HB-534)

**HOW TO CLAIM THE CREDIT:** To claim the credit, complete Form RPD-41291, *Licensed Residential Care Facility Tax Credit Claim Form*, and Line 23 of Schedule PIT-1-RC, *New Mexico Rebate and Credit Schedule*. Attach Form RPD-41291 and Schedule PIT-1-RC to the New Mexico personal income tax return (Form PIT-1). If the credit exceeds the income tax liability for the tax year, the excess shall be refunded. **For assistance contact (505) 827-0827.**

|  |                                       |   |
|--|---------------------------------------|---|
| Name of the claimant                                   |                                       | Claimant's social security number (SSN) |
| Name of claimant's spouse (if any)                     |                                       | Spouse's social security number (SSN)   |
| Address of claimant                                    |                                       | City / State / Zip code                 |
| Name of the beneficiary of the services                | Social security number of beneficiary |   |
| Name of licensed residential care facility             |                                       |   |
| Physical address of licensed residential care facility |                                       |   |

1. Enter the tax year of the return for which you are taking the licensed residential care facility tax credit. Enter the four-digit year if filing for a full calendar year, or the beginning and ending dates of the tax year if filing a fiscal-year or a short-year return. \_\_\_\_\_
2. Enter the total number of days for which you paid qualified unreimbursed and uncompensated expenses accrued and during the current tax year. Do not include expenses accrued prior to July 1, 2004, or after June 17, 2005. The dates the expenses accrued do not have to be within the current tax year as long as they were paid for during the tax year of this claim. \_\_\_\_\_
3. Enter the sum of the qualified unreimbursed and uncompensated expenses, not to exceed \$10.00 for each day that expenses accrued. For example, if the unreimbursed expenses paid for day one and day two were \$7.00 and \$13.00 respectively, the sum of the expenses paid is \$17.00 (\$7.00 + \$10.00). Do not include expenses incurred prior to July 1, 2004, or after June 17, 2005. \_\_\_\_\_

Enter the credit claimed on line 3 above on line 23 of *Schedule PIT-1-RC*.

**NOTE: Failure to attach this form to your New Mexico personal income tax return will result in denial of the credit claimed.**

*I declare I have examined this document and to the best of my knowledge and belief it is true, correct and complete.*

|                             |               |
|-----------------------------|---------------|
| _____<br>Taxpayer Signature | _____<br>Date |
|-----------------------------|---------------|