



**Seller's Registration: New Mexico Land Conservation Incentives Tax Credit 2015**

**Tax Credit Seller**

Name(s) \_\_\_\_\_

Address \_\_\_\_\_

City/State/Zip \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_ Email \_\_\_\_\_

Social Security Number or Federal Employer Identification Number \_\_\_\_\_

Did the Tax Credit Seller receive the credit from a Pass Through Entity? \_\_\_\_\_ Yes \_\_\_\_\_ No

If Yes, name of Pass Through Entity \_\_\_\_\_

Type of entity (*Corporation, Partnership, LLC, Trusts, etc.*) \_\_\_\_\_

Federal Employer Identification Number for Pass Through Entity \_\_\_\_\_

Percentage of Tax Credit Seller's ownership in Pass through Entity \_\_\_\_\_

If you would prefer that we contact your representative:

Representative's Name \_\_\_\_\_

Address \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_ Email \_\_\_\_\_

**Land or Easement Recipient**

Conservation Organization Name \_\_\_\_\_

Address \_\_\_\_\_

Contact \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_ Email \_\_\_\_\_

**Qualified Appraiser**

Appraiser's Name \_\_\_\_\_

Phone Number \_\_\_\_\_ Email \_\_\_\_\_

Is your appraisal completed? \_\_\_\_\_ Yes \_\_\_\_\_ No

Value or Anticipated Value: \_\_\_\_\_

**Land Conservation Incentives Tax Credit Process**

Have you applied for a land conservation incentives tax credit through the Energy, Minerals and Natural Resources Department (EMNRD) for your donation? \_\_\_\_\_ Yes \_\_\_\_\_ No

Have you submitted your Land Conservation Assessment Application to EMNRD? \_\_\_\_\_ Yes \_\_\_\_\_ No

Date /Anticipated Date of Assessment Hearing \_\_\_\_\_

Have you received an approval letter from EMNRD that you may submit a Certificate of Eligibility Application? \_\_\_ Yes \_\_\_ No

Have you donated your Conservation Easement / Land? \_\_\_ Yes \_\_\_ No

If yes, when: \_\_\_\_\_

If no, when do you anticipate to: \_\_\_\_\_

Have you submitted your Certificate of Eligibility Application to EMNRD? \_\_\_ Yes \_\_\_ No

Have you received your Certificate of Eligibility from EMNRD? \_\_\_ Yes \_\_\_ No

### **Permission for Photograph of Property**

May we obtain and use a photograph of your property to use on thank you cards we send to the buyer(s) of your credits? \_\_\_ Yes \_\_\_ No.

### **Credits To Be Transferred**

Value of Credits You Wish to Transfer for use in 2015 \_\_\_\_\_

Do you anticipate donating another easement in 2015 or thereafter? \_\_\_ Yes \_\_\_ No

### **Sales Price**

The sales price for the tax credit shall be 82% of the credit value if the transaction closes by December 31, 2014. This is the net price to the seller – there are no fees taken out of this price. Please note that this price may change based on market conditions.

### **Give Back to Your Land Trust**

Support the critical work of your land trust with a tax-deductible charitable donation! Tax Credit Connection, Inc. is happy to facilitate you making a donation to your land trust from the sale of your tax credit – which will help you save money on your federal income taxes.

Yes! I want to donate a portion of my tax credit proceeds back to (land trust) \_\_\_\_\_

Circle the amount: 1% 2% 3% 4% other: \_\_\_\_\_

### **Documentation**

The following documentation must be submitted with your registration, if currently available, and after completion of the donation, if not currently available. We match credits based on your registration date, so please send this form to us as soon as possible.

- A copy of the Assessment Application submitted to EMNRD along with the approval letter that you may submit a Certificate of Eligibility Application
- A copy of the Certificate of Eligibility Application Package that you submitted to EMNRD (*including all required documents and attachments*)
- A copy of the Certificate of Eligibility from EMNRD
- Letter from Conservation Organization acknowledging the donation and stating that no goods or services were provided in exchange for the donation
- Title Commitment
- Portion of the Baseline Inventory that shows when it was signed and the section documenting the conservation values (*or photocopy of the full baseline if easier*)
- For entities that are selling credits, documentation that all parties to the entity have consented to the sale of the credits (*we can help with this*)
- State tax forms RPD 41282 and 41335 (*we can help with these*)

**By registering to sell my New Mexico Land Conservation Incentives Tax Credit with Tax Credit Connection, Inc., I represent, warrant, and agree to the following:**

- I am a taxpayer entitled to claim the New Mexico land conservation incentives tax credit pursuant to the Land Conservation Incentives Act and either Section 7-2-18.10 or Section 7-2A-8.9 of the New Mexico Statutes Annotated of 1978.
- All statements on this Registration Form are true and correct to the best of my knowledge and belief.
- I have not previously sold, transferred, used to offset tax, or received a refund for any portion of the tax credit described on this Registration Form.
- I desire to sell the tax credit described on this Registration Form through Tax Credit Connection, Inc. for the price set forth on this Registration Form and to close on the sale by December 31, 2015.
- I understand that Tax Credit Connection, Inc. will use its best efforts to match me with a tax credit buyer and anticipates that it will be successful, but does not make any guarantees that it will. I also understand that Tax Credit Connection, Inc. may, in its sole discretion, refuse to match me with a tax credit buyer if it believes my tax credit is not valid, or for any other reason.
- I understand that Tax Credit Connection, Inc. is relying upon this Registration Form to seek buyers for my credit. I will not contact any tax credit buyer whose name is provided to me by Tax Credit Connection, Inc., except through Tax Credit Connection, Inc. I will not sell my tax credit to any other buyer unless I am released by Tax Credit Connection, Inc.
- I will execute all agreements and documents reasonably required by Tax Credit Connection, Inc. to complete the sale of my tax credit.
- Tax Credit Connection, Inc. may provide information concerning my conservation easement and appraisal to interested buyers and their representatives.
- I understand that Tax Credit Connection, Inc. is acting to match buyers and sellers of tax credits and is not my legal representative or agent in this transaction. Tax Credit Connection, Inc. has advised me to seek legal and financial advice on the consequences of the sale of my tax credit. Tax Credit Connection, Inc. has not made any representations or warranties to me, except as provided in writing.

Tax Credit Seller's Name \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_