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\$9.9M in child tax credits available for New Mexico parents *State sending letters to taxpayers eligible to claim child tax credit*

SANTA FE — Nearly 25,000 parents in New Mexico are missing out on a cumulative \$9.9 million in State child tax credits from 2024 and 2025 – credits they can still claim by filing or amending tax returns.

The Taxation and Revenue Department on Tuesday launched a mailing campaign urging eligible taxpayers to claim their money. The department estimates approximately 24,971 taxpayers are eligible to claim \$53 up to \$637 per child.

In tax year 2025, approximately 251,000 taxpayers claimed a cumulative \$136.7 million in child tax credits, with an average credit of \$545 per taxpayer.

The child tax credit was created in 2022 and expanded in 2023 by the Lujan Grisham administration to provide meaningful tax relief to New Mexico's working families. It has paid off: in 2024, the state ranked [No. 1 in the nation for reducing child poverty](#), an accomplishment tied in part to the financial relief offered by this tax credit.

"Parents, this is your money. We want you to claim it," said Taxation and Revenue Department **Secretary Stephanie Schardin Clarke**. "The child tax credit lifts families out of poverty, and we're committed to ensuring every family receives this relief."

To be eligible for the credit, taxpayers must be New Mexico residents with at least one qualifying child, and not a dependent of another taxpayer. A taxpayer's credit amount varies depending on income level. The credit phases out gradually as income rises.

Child tax credits are refundable, meaning taxpayers can get the money as a refund even if no taxes are owed. While many of the lowest-income New Mexicans are not required to file a return, filing may result in a refund due to refundable tax credits.

The letters, titled “Notice of Potential Tax Refund Available,” are expected to hit taxpayer mailboxes starting next week. The letters provide an estimate of the taxpayer’s unclaimed child tax credit based on the number of dependents claimed and the taxpayer’s income level.

Taxpayers can file amended personal income tax returns to claim the credit for free using the department’s [Taxpayer Access Point \(TAP\)](#). The credit is claimed on line 25 of the PIT-RC Schedule. More information on the child tax credit is available on the [department’s website](#).

For additional assistance, reach out to the department’s call center at 1-866-285-2996.

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The Taxation and Revenue Department serves the State of New Mexico by providing fair and efficient tax and motor vehicle services. It administers more than 38 tax programs and distributes revenue to the State and to local and tribal governments throughout New Mexico.

The Department strives to reduce taxpayer burden through clearer communication, statutes, regulations, forms, correspondence and instructions.

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