Application for Designation as a Qualified Intermediary

Purpose of this Form.
This form, Application for Designation as a Qualified Intermediary, must be used by a person eligible to be certified by the Department as a qualified intermediary for purposes of the Land Conservation Incentives Tax Credit. Qualified intermediaries may report to the Taxation and Revenue Department (TRD) a transfer of approved land conservation incentives tax credit to another taxpayer. This application must be signed by the qualified intermediary and notarized before reporting a transfer of a credit to the Taxation and Revenue Department.

Mail to New Mexico Taxation and Revenue Department, PIT Edit Error, P.O. Box 5418, Santa Fe, New Mexico 87504-5418. For assistance completing this form, call (505) 827-0792.

A qualified intermediary shall, by means of a sworn notarized statement, notify the Taxation and Revenue Department of the transfer and of the date of the transfer within ten days of the transfer. Credits shall only be transferred in increments of ten thousand dollars ($10,000) or more. The qualified intermediary shall keep an account of the credits and have the authority to issue sub-numbers registered with the Taxation and Revenue Department and traceable to the original credit.

A qualified intermediary, must not:
• have been previously convicted of a felony,
• have had a professional license revoked,
• be engaged in the practice as a certified public accountant, as defined in Section 61-28B-3 NMSA 1978,
• be a real estate broker or any person identified in Section 61-29-2 NMSA 1978,
• be an entity owned wholly or in part by one of the foregoing persons, or
• employ any of the foregoing persons.

By signing below, you are attesting that you do not meet any of the criteria above, and therefore meet the requirements as a qualified intermediary as set forth in Section 7-2-18.10 or 7-2A-8.9 NMSA 1978.

Qualified Intermediary:

<table>
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<tr>
<th>Name of qualified intermediary</th>
<th>Phone number</th>
<th>E-mail address</th>
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<tr>
<th>Mailing address</th>
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Sworn statement of qualified intermediary.
Under penalty of perjury, I declare I have met the requirements as a qualified intermediary and am qualified to report the transfer of a land conservation tax credit, as set forth in Section 7-2-18.10 or 7-2A-8.9 NMSA 1978. I declare that I have examined the information provided and attachments and to the best of my knowledge and belief, it is true, correct and complete.

Signature of qualified intermediary ___________________________ Date __________________

Subscribed and sworn before me this ___________ day of _____________, 20 __________

Notary Public ___________________________ My commission expires ___________________