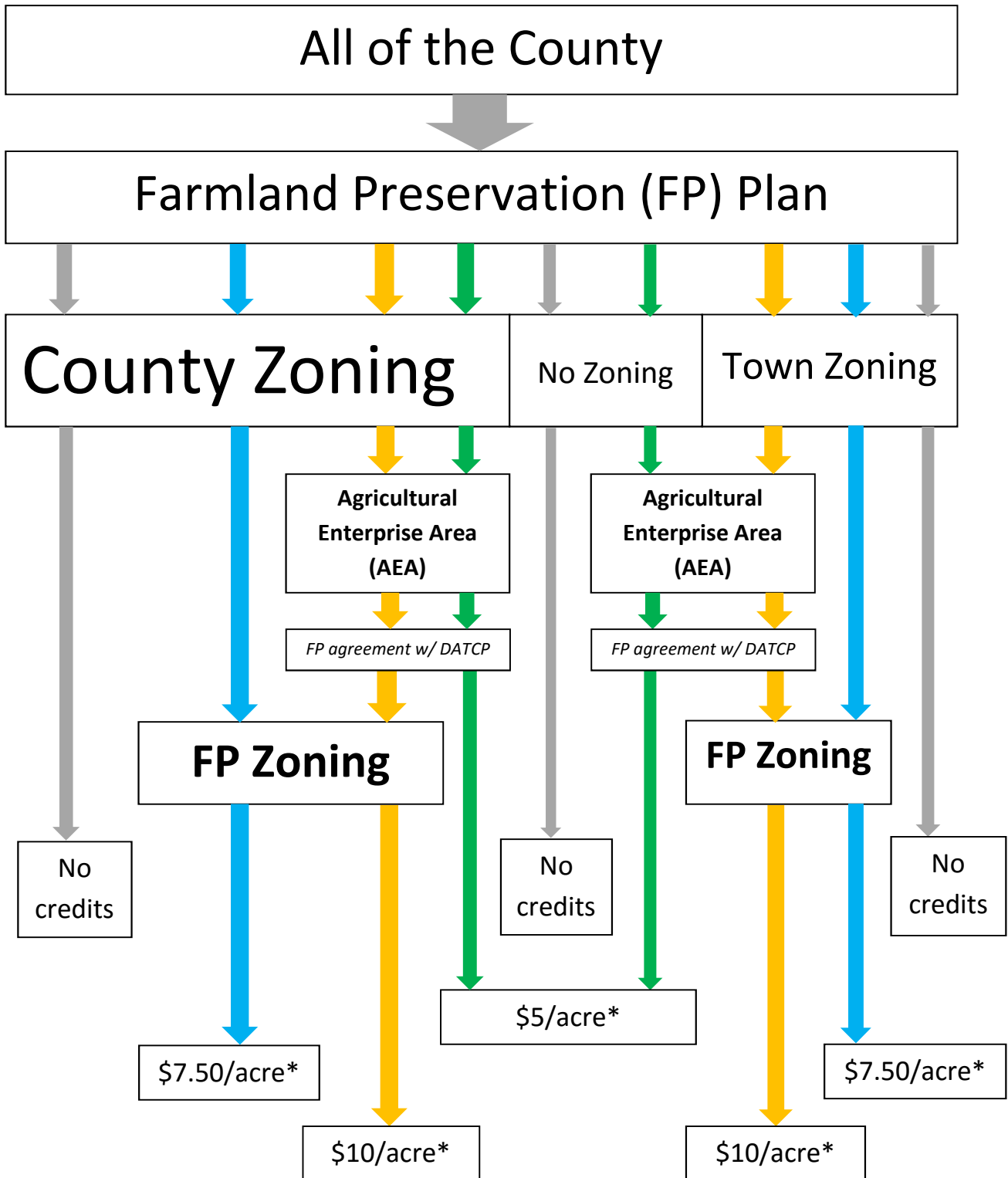


Farmland Preservation Flowchart



Eligible landowners may collect one of the following per acre amounts by filing Schedule FC-A with their income tax return:



* See the next page (Farmland Preservation Tax Credits fact sheet).


FARMLAND PRESERVATION TAX CREDITS

FP ZONING AND FP AGREEMENTS SIGNED OR MODIFIED AFTER JULY 1, 2009


FARMLAND PRESERVATION PROGRAM

What are the tax credits?


Participation in the state's farmland preservation program gives eligible landowners the opportunity to claim a farmland preservation tax credit on their income tax return in exchange for keeping the land in agricultural use and achieving state soil and water conservation standards. Land that is located in a certified farmland preservation zoning district or covered by a farmland preservation agreement signed or modified after July 1, 2009, must use Schedule FC-A to claim the credit. Tax credit amounts equal:



\$5.00/Acre for landowners with a farmland preservation agreement signed after July 1, 2009 and located in an agricultural enterprise area, or for landowners who have modified an agreement signed before July 1, 2009



\$7.50/Acre for landowners in an area zoned for farmland preservation



\$10.00/Acre for landowners in an area zoned for farmland preservation and in an agricultural enterprise area with a farmland preservation agreement signed after July 1, 2009, or in an area zoned for farmland preservation and with a farmland preservation agreement modified after July 1, 2009

What are the eligibility requirements to claim the tax credits?

- ✓ Must be a Wisconsin resident
- ✓ Land must meet at least one of the following: (a) be within a certified farmland preservation zoning district, (b) be in an agricultural enterprise area and covered by a farmland preservation agreement, and/or (c) covered by a farmland preservation agreement signed before July 1, 2009 that has been modified
- ✓ Land must have produced at least \$6,000 in gross farm revenue during the previous year or \$18,000 in gross farm revenues during the previous three years
- ✓ Property taxes for the previous year must have been paid
- ✓ Claimant must have a certificate of compliance from the county's land conservation committee to show that the farm meets state soil and water conservation standards



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