MANURE SPREADING OR LIQUID INJECTION EQUIPMENT
FOR INCOME TAX DEDUCTION
AUTHORITY: ARTICLE 81 280E, MARYLAND ANNOTATED CODE

TAXPAYER INFORMATION SOCIAL SECURITY# or FID # _____
Name:_____TELEPHONE #_____
Address_____
City:_____ County:_____ State:_____Zip:_____
LOCATION OF EQUIPMENT_____

MANURE SPREADING OR LIQUID INJECTION EQUIPMENT
TYPE:_____ MAKE/ MODEL/YEAR_____
PLACE OF PURCHASE_____DATE:_____COST:$_____
(Attach receipt.)
PREVIOUS DEDUCTION FOR TRADE-IN: _____ _____
Yes No
NUTRIENT MANAGEMENT PLAN INFORMATION: (required for manure spreaders)
PREPARER:_____ CERTIFICATION #: _____

TAXPAYER VERIFICATION

I, _____,verify that the liquid manure soil injection equipment was purchased after December 31, 1989 and the poultry or livestock manure spreading equipment was purchased after December 31, 1997 and I understand that failure to retain ownership for a minimum of three years will constitute ineligibility for this tax deduction. I further certify that manure spreading equipment will be used in accordance with a nutrient management plan prepared by a certified nutrient management consultant to meet Title 8 Subtitle 8 of th Agricultural Article. Use of liquid manure injection equipment will be confined to land on which farm products are raised and will not be used to inject sludge into the soil. I will assume responsibility for repayment of any taxes owed on the amount deducted if the above requirements are not met.

_____ _____
Signature Date

DISTRICT CERTIFICATION

I certify that the equipment described herein is designed to ___A.) Spread poultry manure and bedding and has the capacity of being calibrated to 1.0 tons per acre or is designed to apply solid/liquid livestock waste or___B.) Inject manure into the soil to prevent nutrient runoff and is a liquid manure injector.

_____ _____ _____
Signature Title Date

MARYLAND DEPARTMENT OF AGRICULTURE CERTIFICATION

I certify that the equipment described herein is designed to ___A.) Spread poultry manure and bedding and has the capacity of being calibrated to 1.0 tons per acre or is designed to apply solid/liquid livestock waste or ___B.) Inject manure into the soil to prevent nutrient runoff and is a liquid manure injector.

_____ _____ _____
Signature Title Date