



MARYLAND DEPARTMENT OF AGRICULTURE
 OFFICE OF RESOURCE CONSERVATION
 THE WAYNE A. CAWLEY, JR. BLDG
 50 HARRY S. TRUMAN PARKWAY
 ANNAPOLIS, MD 21401 (410) 841-5863

**Certificate of Conservation for
 Maryland Income Tax Subtraction**
 Authority: Article 81 280E, Maryland Annotated Code

TAYPAYER INFORMATION:

SOCIAL SECURITY#/or FID # _____
 NAME: _____
 ADDRESS: _____
 CITY: _____ STATE: _____ ZIP: _____
 TELEPHONE: _____ COUNTY: _____

EQUIPMENT INFORMATION:

MAKE: _____ MODEL: _____ YEAR: _____
 PLACE OF PURCHASE: _____ (Attach Receipt) DATE OF PURCHASE: _____

<u>Equipment Type</u>	<u>Equipment Cost</u>	<u>Eligible Subtraction</u>	<u>Tax Subtraction Amount</u>
<input type="checkbox"/> No-Till Planter or Drill	\$ _____	100%	\$ _____
<input type="checkbox"/> Manure Injector or Spreader *	\$ _____	100%	\$ _____
<input type="checkbox"/> Deep No-Till Ripper	\$ _____	100%	\$ _____
<input type="checkbox"/> Vertical Tillage	\$ _____	50%	\$ _____
<input type="checkbox"/> Global Positioning System/Device	\$ _____	100%	\$ _____
<input type="checkbox"/> Optical Sensing & Nutrient Application System	\$ _____	100%	\$ _____

Installation Costs (Attach Receipt): \$ _____

Total Maryland Income Tax Subtraction \$ _____

*** POULTRY LITTER SPREADERS:**
 NUTRIENT MANAGEMENT PLAN
 PREPARER: _____
 CERTIFICATION NUMBER: _____

ALL APPLICANTS:
 PREVIOUS SUBTRACTION FOR TRADE IN: YES NO
 TAX YEAR OF PRIOR SUBTRACTION: _____
 INITIALS: _____

I, _____ (Print Name), Social Security/FED# _____

Verify that the above:

- No-Till Planter or Drill** equipment was purchased after December 31, 1985 and will have a minimum useful life of 4 years
- Manure Injector** purchased after December 31, 1989, will have a minimum useful life of 4 years and is not used to apply sludge
- Manure Spreader** equipment was purchased after December 31, 1997, will have a minimum useful life of 4 years and used to apply manure in accordance with a Nutrient Management plan prepared in accordance with Agriculture Article, Title 8, and Subtitle 8.
- Deep No-Till Ripper** equipment was purchased after December 31, 2001 will have a minimum useful life of 4 years and will not invert the soil profile.
- Vertical Tillage** equipment was purchased after December 31, 2012, will have a minimum useful life of 4 years and will be used to incorporate livestock manure or poultry litter into the soil.
- Global Positioning System Device** was purchased after December 31, 2012 will have a minimum useful life of 4 years and will be used for the management of agricultural nutrient applications.
- Optical Sensing & Nutrient Application System** was purchased after December 31, 2012 will have a minimum useful life of 4 years, and will be used to apply nitrogen at variable rates in accordance with predicted plant responsiveness.

AND:

I understand that failure to retain ownership for a minimum of 3 years after the taxable year in which the subtraction is made will constitute ineligibility for this tax subtraction. I further verify that this equipment will be used in agricultural production. I will assume responsibility for repayment of any taxes owed on the amount subtracted if the above requirements are not met.

Taxpayer's Signature

Date

SOIL CONSERVATION DISTRICT CERTIFICATION:

I certify that the equipment described herein is designed to:

- Minimize the disturbance of the soil in planting crops and is a no-till drill or planter.
- Spread poultry litter and has the capacity of being calibrated to 1 ton per acre or apply or inject solid/liquid livestock waste.
- Not invert the soil profile and is designed to address compaction in high residue cropping systems.
- Works the ground vertically and leaves 30% or greater residue on the surface.
- Provide positioning information for management of agricultural nutrient applications.
- Measures and quantifies crop health or vigor in order to apply nitrogen at variable rates in accordance with predicted plant responsiveness.

Signature

Title/District Name

Date

MARYLAND DEPARTMENT OF AGRICULTURE CERTIFICATION:

I certify that the equipment described herein is designed to:

- Minimize the disturbance of the soil in planting crops and is a no-till drill or planter.
- Spread poultry litter and has the capacity of being calibrated to 1 ton per acre or apply or inject solid/liquid livestock waste.
- Not invert the soil profile and is designed to address compaction in high residue cropping systems.
- Works the ground vertically and leaves 30% or greater residue on the surface.
- Provide positioning information for management of agricultural nutrient applications.
- Measures and quantifies crop health or vigor in order to apply nitrogen at variable rates in accordance with predicted plant responsiveness.

APPROVED - Income Tax Subtraction approved for tax subtraction beginning in the year _____.

Signature

Title

Date