



Wisconsin Farmland Preservation Credit Fact Sheet 1115

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A farmland preservation credit claim may be filed using Schedule FC, Schedule FC-A, or both. However, a credit may not be claimed on the same acreage using both Schedule FC and Schedule FC-A.

This fact sheet provides a general overview of which schedule to file and the qualifications and credit computation for each schedule. Detailed information is available in the instructions for Schedules FC and FC-A.

Which Schedule to File

File Schedule FC - if 1) you are subject to a farmland preservation agreement entered into prior to July 1, 2009, and 2) you otherwise qualify (see qualifications below).

File Schedule FC-A - if 1) you have an ownership interest in farmland that is covered by an original or modified farmland preservation agreement entered into on or after July 1, 2009 or located in a farmland preservation zoning district and 2) you otherwise qualify (see qualifications below).

Qualifications

To qualify for farmland preservation credit, you must meet all of the following conditions:

- During the year you (or your spouse, if married) owned the Wisconsin farmland on which the claim is based.
- You were a legal resident of Wisconsin all year.
- You (and your spouse, if married) did not claim the homestead credit or the veterans and surviving spouses property tax credit for the same taxable year.
- The farmland on which the claim is based generally must have produced at least \$6,000 of gross farm receipts during the year or at least a total of \$18,000 for the year and the two previous years combined.

Additional Qualifications for Filing Schedule FC

- The property taxes levied during the previous year for the property on which the claim is based must have been paid in full.
- Your claim must be based on at least 35 acres of farmland.
- You must be subject to a farmland preservation agreement that was entered into prior to July 1, 2009, and in effect on July 1 of the year.
- You must be in compliance with soil and water conservation plans and standards at the time the claim is filed.

Additional Qualifications for Filing Schedule FC-A

- You must have owned the farmland on which the claim is based at the end of the taxable year.
- At the end of the taxable year to which the claim relates, your farm must be located in a farmland preservation zoning district, must be wholly or partially covered by an agricultural conservation easement purchased under sec. 93.73, Wis. Stats., except that if the farm is only partially covered, the qualifying acres calculation includes only those acres that are covered by the agricultural conservation easement and located in a farmland preservation area, as defined in sec. 91.01 (16), Wis. Stats., or must be wholly or partially covered by an original or modified farmland preservation agreement entered into after July 1, 2009.
- The farmland on which the claim is based must be in compliance with soil and water conservation plans and standards as of the end of the year.

Credit Computation

Schedule FC - The credit is a percentage of a base amount determined using household income and the property taxes levied against the farmland. The maximum credit allowed is \$4,200.

Schedule FC-A - The credit is a flat payment of \$10.00 or \$12.50 per acre of qualifying farmland. There is no limitation on the amount of the credit.

Additional Information or Comments

For more information:

- Visit the department's [Farmland Preservation Credit](#) common questions
- Contact any [Department of Revenue office](#)
- Contact our Customer Service Bureau at (608) 266-2442
- Email your questions or comments to DORFarmlandPreservationCredit@wisconsin.gov

Applicable Laws and Rules

This publication provides statements or interpretations of the following provisions of Wisconsin Statutes and Administrative Rules enacted as of April 2, 2024: secs. 71.58, 71.59, 71.60, 71.61, 71.613, 71.75, 71.78, 73.03, 91.66, 91.80 and 91.84, [Wis. Stats.](#), sec. 91.19, [Wis. Stats. \(2007-08\)](#), and sec. Tax 2.08, [Wis. Adm. Code](#).

Laws enacted and in effect after this date, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to this date, that is contrary to the information in this document is superseded by this document, according to sec. [73.16\(2\)\(a\)](#), Wis. Stats.

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