

Schedule **FC** Farmland preservation credit

2018

Enclose with Wisconsin Form 1, 1NPR, 2, 4, 4T, or 6

Check here if an amended Schedule FC

Legal name(s) shown on Form 1, 1NPR, 2, 4, 4T, or 6	Social Security Number or FEIN
---	--------------------------------

Caution: Schedule FC may only be filed if you are subject to a farmland preservation agreement entered into prior to July 1, 2009. See "Which Schedule to File" on page 2 of the instructions.



Questions Questions 1 through 7 **must** be answered (see instructions, page 5).

- 1 a Individuals – Were you a legal resident of Wisconsin for all of 2018? (If "No," you do not qualify) . . . **1a** Yes No
- b Corporations – Were you organized under the laws of Wisconsin? (If "No," you do not qualify) **1b** Yes No
- 2 Have you been notified that you are in noncompliance with **any** soil and water conservation plan or standard? **2** Yes No
- 3 Have the 2017 property taxes for all of the farmland on which this claim is based been paid in full? . . . **3** Yes No
- 4 What is the number of whole acres on which this claim is based? (See instructions, page 5) **4** **ACRES**
- 5 Did the farmland produce gross farm profits of at least \$6,000 during 2018 or a total of at least \$18,000 during 2016, 2017, and 2018 combined? **5** Yes No
- 6 Were at least 35 acres of the farmland on which this claim is based enrolled in the Conservation Reserve Program during 2018? **6** Yes No
- 7 If the farmland was used by someone else who met the requirement in question 5, what is that person's name and address? _____

Household Income Complete lines 8 through 10.

Print numbers like this → 0 1 2 3 4 5 6 7 8 9

NO COMMAS; NO CENTS

- 8 Taxable income and dependents' farm income (see instructions, page 5).
 - a Individuals (including partners and all corporate shareholders) –
 - (1) Income from line 13 of Form 1 (Form 1NPR filers see instructions) **8a(1)** _____ .00
 - (2) Spouse's income from Wisconsin income tax return (if married filing separately) **8a(2)** _____ .00
 - (3) Farm income of dependents under age 18 – Complete the worksheet below. **8a(3)** _____ .00

Name	Birth Date	Farm Income
		.00
		.00
		.00
Total farm income – fill in here and on line 8a(3) above00

Note: If you have more than 3 dependents with farm income, enclose a separate schedule.

- b Corporations – Income from Wisconsin Form 4 or 6 (see instructions) **8b** _____ .00
- c Trusts and Estates – Total from Income Worksheet on page 6 of the instructions **8c** _____ .00
- 9 Other household income and adjustments (see instructions, pages 6 through 9).
 - a Depreciation **9a** _____ .00
 - b Nonfarm business losses **9b** _____ .00
 - c Amortization **9c** _____ .00
 - d Capital gains not taxable **9d** _____ .00
 - e Capital loss carryforwards and net operating loss carrybacks **9e** _____ .00
 - f Cash public assistance, county relief, and Wisconsin Works payments (do not include foster care payments) **9f** _____ .00
 - g Child support, maintenance payments, and other support money (court ordered) **9g** _____ .00
 - h Contributions to deferred compensation plans **9h** _____ .00
 - i Contributions to IRAs, self-employed SEP, SIMPLE, and qualified plans **9i** _____ .00
 - j Depletion expense and intangible drilling costs **9j** _____ .00
 - k Add lines 8 through 9j. Enter here and on line 9L, at the top of page 2 **9k** _____ .00

PAPER CLIP Schedule FC behind Wisconsin tax return



9 l	Fill in the amount from line 9k (page 1) here	9l	_____	.00
m	Gain from sale of home excluded for federal tax purposes (see instructions)	9m	_____	.00
n	Nontaxable housing allowance provided to a member of the clergy	9n	_____	.00
o	Income of a nonresident or part-year resident spouse	9o	_____	.00
p	Interest on state and municipal bonds	9p	_____	.00
q	Interest on United States securities	9q	_____	.00
r	IRA, SEP, and SIMPLE distributions, distributions from retirement plans, pension, annuity, railroad retirement, and veterans' pension or disability payments	9r	_____	.00
s	Military compensation or cash benefits	9s	_____	.00
t	Nontaxable income from sources outside Wisconsin	9t	_____	.00
u	Nontaxable income of a Native American	9u	_____	.00
v	Rent reduction for a resident manager	9v	_____	.00
w	Scholarships, fellowships, and grants	9w	_____	.00
x	Social security and SSI payments (do not include Title XX payments)	9x	_____	.00
y	Unemployment compensation	9y	_____	.00
z	Workers' compensation and nontaxable loss of time insurance (for example, sick pay)	9z	_____	.00
10	TOTAL HOUSEHOLD INCOME – Add lines 9L through 9z.	10	_____	.00

Credit Computation Complete lines 11 through 17, as applicable (see instructions, pages 9 through 11).

11 a	Fill in the net 2018 property taxes on which this claim is based	11a	_____	.00
b	Fill in the SMALLER of the amount on line 11a or \$6,000	11b	_____	.00
12	Using the income amount on line 10, fill in the appropriate amount from TABLE 1 , page 16	12	_____	.00
13	Subtract line 12 from line 11b (if line 12 exceeds line 11b, fill in 0)	13	_____	.00
14	Using the amount on line 13, fill in the appropriate amount from TABLE 2 , page 17	14	_____	.00
15	Regular Credit – Check below to indicate the percentage of credit for which you qualify:			
a	<input type="checkbox"/> 80% – Fill in 80% of line 14 amount	15a	_____	.00
b	<input type="checkbox"/> Multiple Percentages – From line 21 of WORKSHEET 1 , page 13	15b	_____	.00
16	10% Special Minimum Credit – Fill in 10% of line 11b	16	_____	.00
17	FARMLAND PRESERVATION CREDIT – Fill in the LARGEST of line 15a through 16 on line 17. Fill in the credit from line 17 on line 43a of Form 1, line 67a of Form 1NPR, line 18a of Form 2, Part III, line 13 of Form 6, or (for Form 4 or 4T) line 48a of Schedule CR			
		17	_____	.00

Certification If applicable, check to the right of line 18 to certify both of the following (see instructions, page 11):

18 a	None of the information on my previously submitted farmland preservation agreement has changed, and
b	I have notified the County Land Conservation Committee that I intend to file a 2018 Schedule FC 18 <input type="checkbox"/>

Sign Here This farmland preservation credit claim and all enclosures are true, correct, and complete to the best of my knowledge.

Claimant's signature ▲

Date ▲