

Schedule **FC** Farmland preservation credit

2026

Include 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
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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.



11FC26991

5-Digit Farmland Preservation Agreement Contract Number (see instructions).

a b c d

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

1 a Individuals – Were you a legal resident of Wisconsin for all of 2026? (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 Were you notified of noncompliance with **any** soil and water conservation plan or standard? ... **2** ☐ Yes ☐ No
3 Have the 2025 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) ... **4** **ACRES**
5 Did the farmland produce gross farm profits of at least \$6,000 during 2026 or a total of at least \$18,000 during 2024, 2025, and 2026 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 2026? ... **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**

8 Taxable income and dependents' farm income (see instructions). **NO COMMAS; NO CENTS**
a Individuals (including partners and all corporate shareholders) –
(1) Income from line 7 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) above		.00

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

b Corporations – Income from Wisconsin Form 4 or 6 (see instructions) ... **8b** _____ .00
c Trusts and Estates – Total from the Income Worksheet located in the instructions ... **8c** _____ .00
9 Other household income and adjustments (see instructions).
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 WI 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 Add lines 8 through 9i. Enter here and on line 9k, at the top of page 2 ... **9j** _____ .00



9 k	Fill in the amount from line 9j (page 1) here	9k	_____	.00
L	Depletion expense and intangible drilling costs	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, federal and state SSI, SSI-E, SSD, and CTS payments. Include Medicare premium deductions. (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 9k through 9z	10	_____	.00

Credit Computation	Complete lines 11 through 17, as applicable (see instructions).			
11 a	Fill in the net 2026 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 amount on line 10, fill in the appropriate amount from TABLE 1 , in the instructions	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 , in the instructions	14	_____	.00
15	Regular Credit – Check below to indicate the percentage of credit for which you qualify:			
a	☐ 80% – Fill in 80% of line 14 amount	15a	_____	.00
b	☐ Multiple Percentages – line 21 of WORKSHEET 1 , in the instructions	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 32a of Form 1, line 61a of Form 1NPR, line 14a of Form 2, Part III, line 13 of Form 6, or (for Form 4 or 4T) line 45a of Schedule CR 17			
			_____	.00

Certification	If applicable, check the box to the right of line 18 to certify both of the following (see instructions):
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 2026 Schedule FC 18 ☐

Under penalties of law, I declare that this farmland preservation credit claim and all enclosures are true, correct, and complete to the best of my knowledge and belief.

Sign here	Claimant's signature	Date
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