



# State of Wisconsin • DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • FAX (608) 266-5718

## CHANGES MADE TO FARMLAND PRESERVATION CREDIT PROGRAM

### New Developments Concerning Farmland Preservation Credit & Farmland Tax Relief Credit for 1991

1. Individuals claiming farmland preservation credit are no longer eligible for the quick refund program, beginning with the 1991 tax year.
2. There is a new address for farmland preservation credit claims filed by individuals:

Wisconsin Department of Revenue  
P.O. Box 8927  
Madison, WI 53708

Farmland preservation credit claimants who mail their return to the incorrect address may encounter a delay in processing their return.

3. Returns that are incomplete or missing the required attachments (zoning certificates, agreements, and tax bills) **may be returned unprocessed to the claimant.**
4. Beginning with 1991 claims, farmland preservation credit and farmland tax relief credit claims may be filed at any time up to four years after the unextended due date of the claimant's Wisconsin income or franchise tax return. Farmland preservation credit and farmland tax relief credit claims are no longer required to be filed within 12 months after the end of the tax year. For example, a 1991 farmland preservation credit or farmland tax relief claim for an individual filing on a calendar year basis may be filed as late as April 15, 1996 and still be considered timely.

### Farmland Preservation Credit Claims for Tax Years 1988-1990

Potential claimants who were otherwise eligible for a farmland preservation credit for 1988, 1989, or 1990, but who did not claim or receive the credit because their prior year's property taxes were unpaid as of the filing deadline, may still be eligible to claim the credit. Upon payment of the prior year's property taxes, a claimant may file a farmland preservation credit claim with the Department of Revenue, within 4 years of the last day prescribed by law for filing the claim. For example, the last day for filing a farmland preservation credit claim for calendar year 1988, based on these provisions, is December 31, 1993.

To claim the credit, the claimant must file an amended tax return with the following attachments:

- A. Completed Schedule FC
- B. Zoning certificate and/or farmland preservation agreement

- C. Legible property tax bills (not tax receipts) for the year of the claim
- D. Letter from the county treasurer indicating the date the prior-year's taxes on each parcel were paid in full

See Examples 1 and 2.

*Example 1:*

Mr. Jones, a calendar-year taxpayer who did not file a 1988 farmland preservation credit claim due to unpaid prior-year's (1987) real estate taxes, files his 1988 farmland preservation credit claim in January of 1992. He must take the following four steps to receive his 1988 farmland preservation credit.

1. Complete and submit his 1988 amended return (Form 1X) along with his completed 1988 Schedule FC.
2. Submit the zoning certificate and/or farmland preservation agreement.
3. Submit legible copies of his 1988 real estate property tax bills.
4. Submit a letter from the county treasurer indicating the date the 1987 taxes were paid on each parcel.

If the above requirements are met, the amended return will be considered a timely claim for refund.

*Example 2:*

If Mr. Jones paid his 1987 real estate taxes on only 2 of 5 parcels, his farmland preservation credit would be based on only the taxes paid on the two parcels. He may later amend (within the 4-year time period) to claim the credit on taxes paid on any additional parcels. Follow the steps above to claim the credit.

Forms may be requested by calling the Department of Revenue at (608) 266-1961.

Questions regarding the new changes can be directed to the Wisconsin Department of Revenue's Farmland Preservation Credit Unit:

Wisconsin Department of Revenue  
Farmland Preservation Credit Unit  
P.O. Box 8906  
Madison, WI 53708  
(608) 266-2442