

# Schedule **FC-A** Farmland preservation credit

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

Check here if an amended Schedule FC-A

# 2023

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-A may only be filed if your farm 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 or area. See "Which Schedule to File" on page 1 of the instructions.



**Questions** Questions 1 through 6 must be answered (see instructions, page 4).

**Note**

- 1 a Individuals – Were you a legal resident of Wisconsin for all of 2023? (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** Enter the number of farms on which this claim is based . . . . . **2**  **FARMS**
- 3** Do you have a certificate of compliance for each farm upon which this claim is based? (Enter your 7 digit certificate of compliance identification number(s) on the Qualifying Acres Schedule(s) in Step 1. Attach a copy of each certificate of compliance, unless the Exception on page 4 of the instructions applies.) . . . . . **3**  Yes  No
- 4** Have you paid, or are you legally responsible for paying, the 2023 property taxes levied against the qualifying acres to which this claim relates? . . . . . **4**  Yes  No
- 5** Did each farm on which this claim is based produce gross farm revenues of at least \$6,000 during 2023 or a total of at least \$18,000 during 2021, 2022, and 2023 combined? . . . . . **5**  Yes  No
- 6** If any farm(s) on which this claim is based was used by someone else who met the requirement in question 5, what is the name and address of that person(s)? \_\_\_\_\_

PAPER CLIP Schedule FC-A behind Wisconsin tax return

**Credit Computation** Complete the schedule on page 2. Fill in the amounts from the schedule on lines 7, 9, and 11, as applicable. **Print numbers like this → 0 1 2 3 4 5 6 7 8 9**  
**NO COMMAS; NO CENTS**

- 7** Qualifying acres located in a farmland preservation zoning district and subject to a farmland preservation agreement entered into after July 1, 2009 (from schedule, page 2) . . . . . **7** \_\_\_\_\_ **ACRES**
- 8** Multiply line 7 by \$12.50 (round to the nearest dollar) . . . . . **8** \_\_\_\_\_ **.00**
- 9** Qualifying acres located in a farmland preservation zoning district, but not subject to a farmland preservation agreement entered into after July 1, 2009 (from schedule, page 2) . . . . . **9** \_\_\_\_\_ **ACRES**
- 10** Multiply line 9 by \$10 . . . . . **10** \_\_\_\_\_ **.00**
- 11** Qualifying acres located in a farmland preservation area, to the extent the acres are covered by an agricultural easement purchased under sec. 93.73, Wis. Stats., or qualifying acres subject to a farmland preservation agreement entered into after July 1, 2009, but not located in a farmland preservation zoning district (from schedule, page 2) . . . . . **11** \_\_\_\_\_ **ACRES**
- 12** Multiply line 11 by \$10 . . . . . **12** \_\_\_\_\_ **.00**
- 13** **FARMLAND PRESERVATION CREDIT** – Add lines 8, 10, and 12 . . . . . **13** \_\_\_\_\_ **.00**

Fill in the credit from line 13 on line 30b of Form 1, line 61b of Form 1NPR, line 14b of Form 2, Part III, line 13 of Form 6, or (for Form 4 or 4T) line 45b of Schedule CR.

*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.*

<b>Sign here</b>	Claimant's signature	Date
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Name(s) shown on Schedule FC-A	Social security number or FEIN
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**Note:** Fill in below the number of farms on which your claim is based. ↘  
 Complete a separate schedule for each farm (see page 3).

**Note** ↘

**QUALIFYING ACRES SCHEDULE 1 OF \_\_\_\_\_**

**Step 1** Enter the 7 digit identification number from your certificate of compliance for each county in which the farm is located:

a \_\_\_\_\_ b \_\_\_\_\_ c \_\_\_\_\_ d \_\_\_\_\_

If the farm is located in more than 4 counties, see Qualifying Acres Schedule, Step 1 on page 4 of the instructions.

**Step 2** For each tax parcel that 1) is part of the farm and 2) has qualifying acres, as described below, enter:

- Column (A) tax parcel number
- Column (B) number of qualifying acres in the parcel subject to an original or modified farmland preservation agreement entered into after July 1, 2009, **and** located in a farmland preservation zoning district
- Column (C) number of qualifying acres in the parcel located in a farmland preservation zoning district, but **not** subject to an original or modified farmland preservation agreement entered into after July 1, 2009
- Column (D) number of qualifying acres in the parcel located in a farmland preservation area, to the extent the acres are covered by an agricultural easement purchased under sec. 93.73, Wis. Stats., or qualifying acres in the parcel subject to an original or modified farmland preservation agreement entered into after July 1, 2009, but **not** located in a farmland preservation zoning district

Tax Parcel Number (A)	Number of Acres from Each Category Above		
	(B)	(C)	(D)

**Note:** If the farm consists of more than 7 parcels, include page 4

**Step 3** Using the acres listed in Step 2, compute the qualifying acres on which your claim is based:

	(B)	(C)	(D)
<b>1</b> Enter the total acres from Columns (B), (C), and (D) above and, if applicable, page 4 .....			
<b>2</b> Enter in all three columns your ownership percentage of the farm. Enter as a decimal carried to four places (If 100%, enter "1.0000") .....	.	.	.
<b>3</b> Multiply line 1 by line 2, and round result to the nearest acre .....			
<b>4</b> If your claim is based on more than one farm, fill in the amount from line 3 of any additional schedules .....			
<b>5</b> Add lines 3 and 4 .....			

↓
↓
↓  
 line 7                      line 9                      line 11

Fill in the number of acres from line 5 on page 1 .....



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**Note:** You must include this page as part of Schedule FC-A if your claim is based on more than one farm. Include additional copies of this page if needed.



**QUALIFYING ACRES SCHEDULE \_\_\_\_ OF \_\_\_\_**

**Step 1** Enter the 7 digit identification number from your certificate of compliance for each county in which the farm is located:

a \_\_\_\_\_ b \_\_\_\_\_ c \_\_\_\_\_ d \_\_\_\_\_

If the farm is located in more than 4 counties, see Qualifying Acres Schedule, Step 1 on page 4 of the instructions.

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- Column (D) number of qualifying acres in the parcel located in a farmland preservation area, to the extent the acres are covered by an agricultural easement purchased under sec. 93.73, Wis. Stats., or qualifying acres in the parcel subject to an original or modified farmland preservation agreement entered into after July 1, 2009, but **not** located in a farmland preservation zoning district

Tax Parcel Number (A)	Number of Acres from Each Category Above		
	(B)	(C)	(D)

**Note:** If the farm consists of more than 7 parcels, include page 4

**Step 3** Using the acres listed in Step 2, compute the qualifying acres on which your claim is based:

	(B)	(C)	(D)
<b>1</b> Enter the total acres from Columns (B), (C), and (D) above and, if applicable, page 4 .....			
<b>2</b> Enter in all three columns your ownership percentage of the farm. Enter as a decimal carried to four places (If 100%, enter "1.0000") .....	.	.	.
<b>3</b> Multiply line 1 by line 2, and round result to the nearest acre. Fill in here and on line 4 of page 2 .....			



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**Note:** You must include this page as part of Schedule FC-A if any farm on which your claim is based consists of more than 7 parcels. Include additional copies of this page if needed.

Enter the qualifying acres schedule number to which this page relates \_\_\_\_\_

Tax Parcel Number (A)	Number of Acres from Each Category		
	(B)	(C)	(D)

Include the acres from Columns (B), (C), and (D) above in the total entered on line 1 of the applicable qualifying acres schedule (page 2 or 3).