



Maryland Department of Agriculture  
 Conservation Grants  
 50 Harry S. Truman Pkwy  
 Annapolis, MD 21401  
 (410) 841-5864

## Certificate of Conservation for Maryland Income Tax Subtraction

Authority: Md. Code Ann., Tax - General, § 10-208 (2021)

**TAXPAYER INFORMATION:**

SOCIAL SECURITY# / or FID# : \_\_\_\_\_

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

TELEPHONE: \_\_\_\_\_ COUNTY: \_\_\_\_\_

**EQUIPMENT INFORMATION:**

MAKE: \_\_\_\_\_ MODEL: \_\_\_\_\_ SERIAL #: \_\_\_\_\_ YEAR: \_\_\_\_\_

PLACE OF PURCHASE: \_\_\_\_\_ (Attach Receipt) DATE OF PURCHASE: \_\_\_\_\_

Trade in Make: \_\_\_\_\_ Trade in Model \_\_\_\_\_ Trade In Serial # \_\_\_\_\_

<u>Equipment Type</u> (Please check all that apply)	<u>Equipment Cost</u>	<u>Eligible Subtraction</u>	<u>Tax Subtraction Amount</u>
No-Till Planter or Drill	\$ _____	100%	\$ _____
Manure Injector or Spreader (*see box below)	\$ _____	100%	\$ _____
Deep No-Till Ripper	\$ _____	100%	\$ _____
Vertical Tillage (to incorporate manure)	\$ _____	50%	\$ _____
Global Positioning System/Device	\$ _____	100%	\$ _____
Optical Sensing & Nutrient Application System	\$ _____	100%	\$ _____
Installation Costs (Attach Receipt)	\$ _____	100%	\$ _____
<b>Total Maryland Income Tax Subtraction</b>			<b>\$ _____</b>

\* **POULTRY LITTER SPREADERS:** YES \_\_\_\_\_ NO \_\_\_\_\_  
**NUTRIENT MANAGEMENT PLAN**

PREPARER: \_\_\_\_\_

CERTIFICATION NUMBER: \_\_\_\_\_

**ALL APPLICANTS:**  
 PREVIOUS SUBTRACTION FOR TRADE IN: YES  NO

TAX YEAR OF PRIOR SUBTRACTION: \_\_\_\_\_

INITIALS: \_\_\_\_\_

I, \_\_\_\_\_  
(Print Name)

Social Security/FID# \_\_\_\_\_

**Verify that the above:**

- No-Till Planter or Drill** equipment was purchased after December 31, 1985 and will have a minimum useful life of 4 years
- Manure Injector** purchased after December 31, 1989, will have a minimum useful life of 4 years and is not used to apply sludge
- Manure Spreader** equipment was purchased after December 31, 1997, will have a minimum useful life of 4 years and used to apply manure in accordance with a Nutrient Management plan prepared in accordance with Agriculture Article, Title 8, and Subtitle 8.
- Deep No-Till Ripper** equipment was purchased after December 31, 2001 will have a minimum useful life of 4 years and will not invert the soil profile.
- Vertical Tillage** equipment was purchased after December 31, 2012, will have a minimum useful life of 4 years and will be used to incorporate livestock manure or poultry litter into the soil.
- Global Positioning System Device** was purchased after December 31, 2012 will have a minimum useful life of 4 years and will be used for the management of agricultural nutrient applications.
- Optical Sensing & Nutrient Application System** was purchased after December 31, 2012 will have a minimum useful life of 4 years, and will be used to apply nitrogen at variable rates in accordance with predicted plant responsiveness.

**AND:**

I understand that failure to retain ownership for a minimum of 3 years after the taxable year in which the subtraction is made will constitute ineligibility for this tax subtraction. I further verify that this equipment will be used in agricultural production. I will assume responsibility for repayment of any taxes owed on the amount subtracted if the above requirements are not met.

\_\_\_\_\_  
Taxpayer's Signature

\_\_\_\_\_  
Date

**SOIL CONSERVATION DISTRICT CERTIFICATION:**

I certify that the equipment described herein is designed to:

- Minimize the disturbance of the soil in planting crops and is a no-till drill or planter.
- Spread poultry litter and has the capacity of being calibrated to 1 ton per acre or apply or inject solid/liquid livestock waste.
- Not invert the soil profile and is designed to address compaction in high residue cropping systems.
- Works the ground vertically and leaves 30% or greater residue on the surface.
- Provide positioning information for management of agricultural nutrient applications.
- Measures and quantifies crop health or vigor in order to apply nitrogen at variable rates in accordance with predicted plant responsiveness.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title/District Name

\_\_\_\_\_  
Date

**MARYLAND DEPARTMENT OF AGRICULTURE CERTIFICATION:**

I certify that the equipment described herein is designed to:

- Minimize the disturbance of the soil in planting crops and is a no-till drill or planter.
- Spread poultry litter and has the capacity of being calibrated to 1 ton per acre or apply or inject solid/liquid livestock waste.
- Not invert the soil profile and is designed to address compaction in high residue cropping systems.
- Works the ground vertically and leaves 30% or greater residue on the surface.
- Provide positioning information for management of agricultural nutrient applications.
- Measures and quantifies crop health or vigor in order to apply nitrogen at variable rates in accordance with predicted plant responsiveness.

**APPROVED** - Income Tax Subtraction approved for tax subtraction beginning in the year \_\_\_\_\_.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date