

For the calendar year 2011, or

fiscal year beginning [M,M|D,D|Y,Y,Y,Y] and ending [M,M|D,D|Y,Y,Y,Y].

Attach to your return.

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 165 or 120S	Your Social Security Number or Employer Identification Number
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Part I Qualifying Water Conservation System

- 1 Do you have a conservation plan on file and in effect with the United States Department of Agriculture Soil Conservation Service? 1 Yes No
- If "No", STOP. You cannot claim a current year credit or carryover credit.

If the answer to question 1 is "Yes", enter the following:

2a Date filed..... 2a [M,M|D,D|Y,Y,Y,Y]

2b Location of Soil Conservation Office..... 2b

- 3 Check a box below and indicate the type of change or system installed.
System Changes:

- Unlined field ditch to concrete lined ditch
- Unlined field ditch to underground pipeline
- Unlined field ditch to gated pipes
- Sloping unlevelled surface field to slope on precise grade
- Sloping surface irrigated field to level basin
- Sloping field with surface irrigation to sprinkler
- Surface or sprinkler to trickle (above ground)
- Surface or sprinkler to subsurface trickle (below ground)
- Increasing the size of field ditch to provide larger head
- Unused runoff water to tailwater recovery system
- Other - Please describe:

Part II Calculation of the Current Taxable Year's Credit

4 Total amount of expenses for current taxable year.....	4		
5 Total amount of reimbursement	5		
6 Net amount of qualifying expenses: Subtract line 5 from line 4.....	6		
7 Current taxable year's credit: Multiply line 6 by 75% (.75).....	7		

Name(s) as shown on page 1	Social Security or Employer Identification No.
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Part III S Corporation Individual Shareholder's Share of Credit

Complete lines 8 through 10 separately for each individual shareholder. Furnish each individual shareholder with a copy of the completed Form 312.

8 Name of individual shareholder: _____

9 Individual shareholder's Social Security Number: _____

10 Individual shareholder's share of the amount on Part II, line 7 **10**

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Part IV Partnership Individual Partner's Share of Credit

Complete lines 11 through 13 separately for each individual partner. Furnish each individual partner with a copy of the completed Form 312.

11 Name of individual partner: _____

12 Individual partner's Social Security Number: _____

13 Individual partner's share of the amount on Part II, line 7 **13**

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Part V Available Credit Carryover

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: <i>Subtract column (c) from column (b).</i>
14	2006			
15	2007			
16	2008			
17	2009			
18	2010			
19	TOTAL AVAILABLE CARRYOVER			

Part VI Calculation of Current Year's Available Credit

20 Current year's credit:	20		
<ul style="list-style-type: none"> • Individuals, <i>enter the amount from Part II, line 7.</i> • Individual shareholders of an S corporation, <i>enter the amount from Part III, line 10.</i> • Individual partners of a partnership, <i>enter the amount from Part IV, line 13.</i> 			
21 Available credit carryover from Part V, line 19, column (d)	21		
22 Total Available Credit: Individuals, <i>add line 20 and line 21. Enter the total here and also on Form 301, Part I, line 9</i>	22		