

For the calendar year 2013 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.

Your Name as shown on Form 140, 140PY, 140NR, 140X, 165 or 120S	Your Social Security or Employer Identification Number
Spouse's Name as shown on Form 140, 140PY, 140NR, 140X (if a joint return)	Spouse's Social Security Number

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
<input type="checkbox"/>	<input type="checkbox"/>

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		00
5 Total amount of reimbursement.....	5		00
6 Net amount of qualifying expenses: Subtract line 5 from line 4.....	6		00
7 Current taxable year's credit: Multiply line 6 by 75% (.75)	7		00

Continued on page 2 →

Your Name (as shown on page 1)	Your Social Security or Employer Identification Number
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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: Subtract column (c) from column (b).
14	2008	.00	.00	.00
15	2009	.00	.00	.00
16	2010	.00	.00	.00
17	2011	.00	.00	.00
18	2012	.00	.00	.00
19	TOTAL AVAILABLE CARRYOVER00

Part VI: Total Available Credit

- 20 Current year’s credit: **20**

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 - Individuals, enter the amount from Part II, line 7.
 - Individual shareholders of an S corporation, enter the amount from Part III, line 10.
 - Individual partners of a partnership, enter the amount from Part IV, line 13.
- 21 Available credit carryover from Part V, line 19, column (d)..... **21**

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- 22 Total Available Credit: Individuals, add line 20 and line 21. Enter the total here and also on Form 301, Part I, line 8 **22**

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