



Shenandoah Valley Soil & Water Conservation District
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Tax-Credit Information

Fertilizer and Pesticide Application Equipment Conservation Tillage Equipment

The Virginia Tax Code allows a 25% tax credit to be taken on qualifying purchases of Fertilizer and Pesticide Application Equipment and on qualifying purchases of Conservation Tillage Equipment. Individuals and corporations may claim this credit during the tax year in which the equipment was purchased.

Fertilizer and Pesticide Application Equipment (Code Section: 58.1-337 or 58.1-436)

- Equipment must be used in agricultural production
- The individual/entity must have a certified Nutrient Management Plan covering the year in which the equipment was purchased.
 - **The Nutrient Management Plan must be approved by the Shenandoah Valley Soil & Water Conservation District.**
 - Note: You will need to request this from the District.
- The letter certifying approval of the Nutrient Management Plan from the District is required by the Department of Taxation to be submitted to claim this credit.
- It will be the responsibility of the purchaser to determine if the equipment meets the required specifications. For more information on qualifying equipment reference the Equipment Tax-Credit Implementation Guidance
- The amount of the credit shall not exceed \$3,750

Conservation Tillage Equipment (Code Section: 58.1-334)

- Equipment must be used in agricultural production
- **No documentation is required from the District to claim this credit**
- It will be the responsibility of the purchaser to determine if the equipment meets the required specifications. For more information on qualifying equipment reference the Tax Code of Virginia.
- The amount of the credit shall not exceed \$4,000

Should you have any questions regarding this information or to request the required Nutrient Management Plan approval letter, contact the District at (540) 433-2853 ext. 101.