

## VIRGINIA DEPARTMENT OF FORESTRY APPLICATION FOR RIPARIAN BUFFER TAX CREDIT

**To serve you better - Online Application is available at [www.dof.virginia.gov](http://www.dof.virginia.gov)**

An individual, (S) corporation, or partnership who owns land on which timber is harvested which abuts a waterway and who forbears timber harvesting on certain portions of the land for 15 years may apply to the Virginia Department of Forestry for a nonrefundable tax credit beginning January 1, 2000. The amount of the credit is equal to 25% of the value of the timber retained as a buffer up to \$17,500. The value of the timber retained in the buffer is decreased by 50% when the landowner chooses to perform a partial harvest in the buffer. The buffer must be at least 35 feet wide and no more than 300 feet and remain intact for 15 years. Tax credit must be claimed for the same year as the harvest completion date.

**PRIMARY CONTACT INFORMATION:** Primary contact will provide VDOF with required documents and information, and will certify completeness and accuracy of application information. VDOF will direct ALL related correspondence, including final certification document to this person.

Contact Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_ E-mail: \_\_\_\_\_

**INDIVIDUAL LANDOWNER INFORMATION:** If ANY Landowners are (S) Corporations or Partnerships, please use VDOF Form 185 S-Corporation / Partner Landowner Information. All shareholder/partner information is required by the Department of Taxation.

Last Name	First Name	MI	SSN	% Tax Credit to be received
				%
				%
				%
				%
				%

Additional Individual Landowners or S-Corporation/Partnership info attached on separate page? *Total Must be 100%*

**PROPERTY INFORMATION:** County/City Property is in: \_\_\_\_\_

Location of Property / Tract: \_\_\_\_\_

Legal Description / Plat Reference: \_\_\_\_\_

Value of buffers is based on:  Average Harvest Value/acres → Total Harvest Value: \$ \_\_\_\_\_ Total Harvest Acres: \_\_\_\_\_  
(Buffer Acres will be calculated from map provided with application)

Professional Timber Cruise → Cruised Timber Value inside Buffer: \$ \_\_\_\_\_

Harvest Degree *Inside Buffers:*  None  Partial (no more than 50% of canopy cover)

Date of Harvest Completion (will determine Tax Year that Credit is redeemable for): \_\_\_\_\_ / \_\_\_\_ / \_\_\_\_  
MM DD YYYY

I certify that the information provided on this application is complete and accurate. As lawful owners of this Virginia land, I agree to maintain these buffer(s) for a period of fifteen (15) consecutive years.

\_\_\_\_\_  
LANDOWNER NAME (print) \_\_\_\_\_  
LANDOWNER SIGNATURE \_\_\_\_\_  
DATE

**Attach copy of (1) Forest Stewardship Plan (including all buffers), (2) Proof of Ownership, (3) Proof of Buffer Timber Value, and (4) Hardcopy Map of Buffers on USGS 7.5 Minute Topo Quadrangle (that has not been reduced from original scale). Send completed application package to the local VDOF Office for certification.**