

## VIRGINIA DEPARTMENT OF FORESTRY RIPARIAN BUFFER TAX CREDIT S-CORPORATION / PARTNERSHIP LANDOWNER INFORMATION

All Individual landowners not affiliated with an S-Corporation or Partnership should enter information directly on Form 179. This Form is to collect information about S-Corporations, Partnerships and their shareholders and partners. S-Corporations and Partnerships **must** pass all tax credits on to their shareholders and partners to qualify for the Riparian Buffer Tax Credit. Percent allocation is based on percent ownership of the property, according to the Riparian Buffer Tax Credit law (§ 58.1-339.8). Please enter the percent of the total tax credit each shareholder and/or partner is to receive based on percent ownership of the property. Do not enter percent allocation for S-Corporations or Partnerships. **Percent allocation should add up to 100% when all individuals, shareholders, and partners are combined.**

1)	Landowner <input type="checkbox"/> S-Corporation / Partnership Type: <input type="checkbox"/> Individual Shareholder / Partner	Landowner Name:
	Immediate Parent S-Corp/Partnership (if applicable):	
	SSN or FIN:	Percent of Total Tax Credit to allocate: % <small>(Enter for Individuals only, not S-Corp/Partnerships)</small>
2)	Landowner <input type="checkbox"/> S-Corporation / Partnership Type: <input type="checkbox"/> Individual Shareholder / Partner	Landowner Name:
	Immediate Parent S-Corp/Partnership (if applicable):	
	SSN or FIN:	Percent of Total Tax Credit to allocate: % <small>(Enter for Individuals only, not S-Corp/Partnerships)</small>
3)	Landowner <input type="checkbox"/> S-Corporation / Partnership Type: <input type="checkbox"/> Individual Shareholder / Partner	Landowner Name:
	Immediate Parent S-Corp/Partnership (if applicable):	
	SSN or FIN:	Percent of Total Tax Credit to allocate: % <small>(Enter for Individuals only, not S-Corp/Partnerships)</small>
4)	Landowner <input type="checkbox"/> S-Corporation / Partnership Type: <input type="checkbox"/> Individual Shareholder / Partner	Landowner Name:
	Immediate Parent S-Corp/Partnership (if applicable):	
	SSN or FIN:	Percent of Total Tax Credit to allocate: % <small>(Enter for Individuals only, not S-Corp/Partnerships)</small>
5)	Landowner <input type="checkbox"/> S-Corporation / Partnership Type: <input type="checkbox"/> Individual Shareholder / Partner	Landowner Name:
	Immediate Parent S-Corp/Partnership (if applicable):	
	SSN or FIN:	Percent of Total Tax Credit to allocate: % <small>(Enter for Individuals only, not S-Corp/Partnerships)</small>
6)	Landowner <input type="checkbox"/> S-Corporation / Partnership Type: <input type="checkbox"/> Individual Shareholder / Partner	Landowner Name:
	Immediate Parent S-Corp/Partnership (if applicable):	
	SSN or FIN:	Percent of Total Tax Credit to allocate: % <small>(Enter for Individuals only, not S-Corp/Partnerships)</small>
7)	Landowner <input type="checkbox"/> S-Corporation / Partnership Type: <input type="checkbox"/> Individual Shareholder / Partner	Landowner Name:
	Immediate Parent S-Corp/Partnership (if applicable):	
	SSN or FIN:	Percent of Total Tax Credit to allocate: % <small>(Enter for Individuals only, not S-Corp/Partnerships)</small>

(Attach additional Form 185s as necessary)