



Forest Management Planning Credit Worksheet for Tax Year 2014 36 M.R.S. § 5219-C

TAXPAYER NAME: _____ SSN: _____

Once every ten years, an individual taxpayer is allowed a credit against the tax otherwise due for the lesser of \$200 or the individual's cost for having a forest management and harvest plan developed by a licensed professional forester for a parcel of forest land in Maine greater than ten acres. The licensed professional forester may not be in the regular employ of the individual taxpayer. The credit may not reduce the tax otherwise due to less than zero. An individual claiming the credit must attach a statement from the forester supporting the claim and swear that the credit has not been claimed by the individual in the previous ten years. An individual claiming the credit who deducts the cost of the forest management and harvest plan as an expense under the Code must increase federal adjusted gross income by the amount of that expense for purposes of the Maine income tax.

To be completed by the licensed forester:

I hereby swear that I have developed a forest management and harvest plan for _____
Name of Taxpayer
 for a parcel of forest land in Maine greater than ten acres located at _____.

Signature of Licensed Forester	Date plan prepared	\$ _____ Cost of plan
Name of Licensed Forester that developed the plan	Forester license number	

To be completed by the taxpayer claiming the credit:

1. Enter the lesser of the cost of the professional forest management and harvest plan paid during the tax year or \$200. Enter the amount here and on Form 1040ME, Schedule A, line 19 1. _____

Under the penalties of perjury, I declare that _____ developed a forest management and
Name of Forester
 harvest plan for a parcel of forest I own in Maine located at _____. I swear that I have
 not claimed the credit for this parcel of land in the previous ten years.

Signature of Land Owner - Taxpayer	Date
Name of Land Owner - Taxpayer	

Do not submit a copy of this form with your return but retain a copy in your tax records.