Application for a Land Preservation Credit Form LPC-1

- Acknowledgment of receipt by the Department of Taxation of this application form does NOT Mail Form, attachments (see What to Attach) constitute certification, approval, or validation of the donation or of the credit valuation. Before completing Form LPC-1, please read the instructions.
- To avoid delays at the time of annual return processing, Form LPC-1 should be filed by the applicant within 90 days of the donation, but at least 90 days before filing your annual return. Applications for tax credits of \$1 million or more should be submitted at least 120 days before filing an annual return.

and Payment (if applicable) to:

Virginia Department of Taxation Tax Credit Unit **PO Box 715** Richmond, VA 23218-0715

For general assistance, call 804-786-2992. For assistance regarding Sections IV, V. and Schedules B & C, call 804-371-5218.

Also send a copy of Form and Specified Attachments (see What To Attach) to: Department of Conservation & Recreation, Tax Credit Program 600 East Main Street, 24th Floor, Richmond, VA 23219

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Section I - Applicant Information
A) Applicant Type - Check One

		□ Individual Taxpayer	Married Donors		□ Trust/Estate	•	Pass-Thro	ough Entities		
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E Contact Name, If Different from Above F) Phone Number (a) FXX Number H) Email Section II - Donation Questions II-A - Questions for a Donation Made on or After January 1, 2007 A) Are you a non-profit holder of easements as defined in Va. Code § 10.1-1009? Yes No A/ Are you a non-profit holder of easements as defined in Va. Code § 10.1-1009? Yes No No B) Do you hold one or more conservation easements excluding this donation that were acquired pursuant to the authority Yes No C) Have you applied for a Historic Rehabilitation Credit in the last 5 years on this property/building? Yes No IF YES, STOP. YOU DO NOT QUALIFY. ON ATTON MAY REQUIRE DCR VERIFICATION. (See instructions). Yes No IF YES, STOP. YOU DO NOT QUALIFY. ON ATTON MAY REQUIRE DCR VERIFICATION. (See instructions). Yes No IF YES, LP#	В)	Applicant Name (As Shown on Deed	d)		SSN	ion Number (Cheo	ck appropriate	box and enter number.)		
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N) Appraised Value of Donation O) Credit Amount Requested P) Assessed Value of Land per Acre Q) Appraised Value Per Acre	1 15				K) Company's FEIN or SSN L) Appraisal Evaluation Dat				e M) Appraisal Report Date	
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Form LPC-1 Application for a Land Preservation Credit Page 2



36		i i i g i di p					
A)	 ection IV - Conservation Information for Reporting Purposes Conservation Purpose: Identify the conservation purpose(s) protected by the donation by checking the applicable box(es). Also, specify the acreage of each use indicated. See Instructions for definitions of these conservation purpose categories. 						
	Conservation Purpose			Check Applicable Boxes		Acres	
	1. Agricultural Use						
	2. Forestal Use						
	3. Natural Habitat and Biological Diversity						
	4. Historic Preservation						
	5. Natural Resource Based Outdoor Recreation and E	ducation					
	6. Watershed Preservation						
	7. Preservation of Scenic Open Space						
	8. Conservation and Open Space Lands Designated b	y Local Gove	ernments				
B)	Public Benefit: Indicate how the donation will protect				nefit the pub	lic.	
	Indicate which of the following restrictions are included	i in the deed	or donati		of		_
	1. Limitations on the number of property divisions.	🗌 Yes 🗌	□ No	 Restrictions on the location permitted new roads or acc 	ess ways.	Yes No	
	 Limitations on the amount of new buildings and structures. 	□ Yes □	□ No	 Limitations on alterations, d and ground disturbing activi may impact historic, cultura heritage resources. 	ty that	🗌 Yes 🗌 No	
	3. Restrictions on the location of permitted new buildings and structures.	Yes [□ No	6. Limitations on utility placem	ent.	Yes No	
	7. Please list any other restrictions specifically donate	d to protect t	the conse	rvation purposes and to benef	t the public.		
C)		e deed of eas	sement, t	nen indicate the total length (in	Fores	ted/Vegetated:	feet
	linear feet) of those that provide at least a 35-foot wide	e buffer (See	instructio	ns for definitions).	No-plo	DW:	_ feet
D)	Land Currently Being Used for Production Agricult			,		Acres	feet
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Check Applicable Boxes A The domaton is a full or partial gift in fee simple to a public or private conservation agency. (if the application is for 31 million or more, also complete Schedule C.) Conservation Agency Name: B) The domaton is a full or partial gift to a "public or private conservation agency. Conservation Agency Name: Conservation Agency Name: Conservation Agency Provide Dy Agency Name: Conservation Agency Prove Provide Dy Magency	Section V	- Fee Simple Donation								
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