

Instructions

MARYLAND INCOME TAX MODIFICATION FOR REFORESTATION AND TIMBER STAND IMPROVEMENT

Taxpayer Information:

- Owner/Lessee: Check appropriate category
- Name and Address: Enter name and address for primary taxpayer including the County of residence.
- Social Security Number: Enter social security number for primary taxpayer. When separate returns are to be filed a separate DNR 393 will be required for each return. Each DNR 393 will reflect the total acreage of the practice, but the expenses attributed to that taxpayer only, not the total cost of the practice.
- Total Forest Acreage: Enter the total forest acreage owned in Maryland.
- Property Location: Use roads and other landmarks including distances to reference points.
- County: The County in which the property is located.

Forest Management Practices:

- Initial Practices: List all Practices separately.
- Acres: Enter the acreage of each Practice.
- Cost/acre: Cost per acre for the Practice.
- Total cost: Total cost for each Practice.
- Total Initial Cost: The total cost of all Practices accomplished.
- Less Cost Share Assistance: Total cost share assistance received.
- Initial Cost Subject to Maryland Tax Modification: This is the deduction that may be reported on your MD
- Income Taxes after Initial Certification.

Supplemental Practices:

Note: *Do not complete Supplemental Practice information unless Final Certification is being claimed.*

- Supplemental Practices: Practices required as a follow-up to an Initial Practice to ensure attainment of minimum standards for that Practice.
- Acres: Enter the acreage of each Practice.
- Cost/acre: Cost per acre for the Practice.
- Total cost: Total cost for each Practice.
- Total Supplemental Cost: Total cost of Supplemental Practices.
- Less Cost Share Assistance: Total cost share assistance received.
- Supplemental Cost Subject to Maryland Tax Modification: Actual cost of Supplemental Practices

Final Cost Calculations:

Final Cost Calculations: Add the **Initial** and *twice* the **Supplemental Cost Subject to Md. Tax Modification** to determine the **Final Cost Subject to Modification**. Do not enter information in this section unless Final Certification is being declared.

Taxpayer Verification:

Taxpayer's signature and current date are required.

Forester Certification:

To be completed by a Professional Forester who must sign, date and affix professional seal.

Forms may be obtained from the local DNR Forest Service office, or, you may print an original copy. Four (4) copies of the form are needed and shall be distributed as follows:

- The taxpayer shall attach one copy to the Maryland Income Tax return.
- The taxpayer shall retain one copy for his or her records.
- One copy shall be retained by the Maryland-licensed professional forester who certified the practices were successfully implemented.
- One copy of the completed form shall be sent to:
Supervisor, Forest Stewardship
Maryland Forest Service
Tawes State Office Building E-1
Annapolis, Maryland 21401