



NATURAL RESOURCES DIVISION

APPLICATION FOR TAX INCENTIVES UNDER ARKANSAS NATURAL RESOURCES COMMISSION RULES TITLE XIV: "RULES IMPLEMENTING THE WATER RESOURCE CONSERVATION AND DEVELOPMENT INCENTIVES ACT." Within five years of the issuance of your Certificate of Tax Credit Approval, the project must be completed, and you must submit an application for a Certificate of Completion to your local Conservation District for final inspection.

Groundwater Tax Credit Office Use Only:

ATTN: Christy Steward

GROUNDWATER CONSERVATION TAX CREDIT APPROVAL APPLICATION

Name of Entity:

Date of Application: Farm #: Tract #:

List taxpayer information and nature of ownership--individual, corporation, partnership, Subchapter S, etc.

Select taxpayer(s) name to serve as CONTACT for application.

1. Taxpayer Name: CONTACT [checkbox]

FEIN/ Social Security Number:

Percentage of tax credit ownership: Nature of ownership:

Mailing address:

City: Zip:

Email: Phone:

2. Taxpayer Name: CONTACT [checkbox]

FEIN/ Social Security Number:

Percentage of tax credit ownership: Nature of ownership:

Mailing address:

City: Zip:

Email: Phone:

3. Taxpayer Name: CONTACT [checkbox]

FEIN/ Social Security Number:

Percentage of tax credit ownership: Nature of ownership:

Mailing address:

City: Zip:

Email: Phone:

Attach pages with required information for each additional taxpayer applicant. If partners or shareholders have resolved to distribute the credits in a manner other than by % of ownership, attach a copy of the resolution authorizing such a distribution.

<p><b>NON-CONVERSION PROJECT STATEWIDE:</b></p> <p><input type="checkbox"/> <b>IMPOUNDMENT</b></p> <p>(26-51-1005) 50% of project cost, \$120,000 maximum allowed credit \$18,000 per year eligible to be claimed, unused credit may be carried over for maximum 15 years.</p> <p><input type="checkbox"/> <b>LAND LEVELING</b></p> <p>(26-51-1009) 25% of project cost, \$35,000 maximum allowed credit \$18,000 per year eligible to be claimed, unused credit may be carried over for maximum 15 years.</p>	<p><b>COMPLETE LEGAL DESCRIPTION:</b> (required for each project)</p> <p>_____ 1/4 of the _____ 1/4, Section _____, Township _____, Range _____ all in the County of _____ containing _____ acres, more or less.</p> <p>Coordinates of Project Location (optional):</p> <p>Latitude:</p> <p>Longitude:</p>																																																																																				
<p><b>SURFACE WATER CONVERSION PROJECT INSIDE CRITICAL GW AREAS:</b></p> <p>Includes water measuring/metering devices. Select based on primary use.</p> <p><input type="checkbox"/> <b>AGRICULTURAL OR RECREATIONAL INSIDE CRITICAL GW AREA</b></p> <p>(26-51-1008) 50% of project cost, \$35,000 maximum allowed credit. \$18,000 per year eligible to be claimed, unused credit may be carried over for maximum 15 years.</p> <p><input type="checkbox"/> <b>INDUSTRIAL OR COMMERCIAL INSIDE CRITICAL GW AREA</b></p> <p>(26-51-1008) 50% of project cost or one million dollars (\$1,000,000). \$200,000 per year eligible to be claimed for individual or corporate income tax OR \$18,000 per year eligible to be claimed for pass-through entities, unused credit may be carried over for maximum 15 years.</p>	<p><b>SURFACE WATER CONVERSION PROJECT OUTSIDE CRITICAL GW AREAS:</b></p> <p>Includes water measuring/metering devices.</p> <p><input type="checkbox"/> <b>INDUSTRIAL, COMMERCIAL, AGRICULTURAL, OR RECREATIONAL OUTSIDE CRITICAL GW AREA</b></p> <p>(26-51-2007) 25% of project cost, \$35,000 maximum allowed credit. \$18,000 per year eligible to be claimed, unused credit may be carried over for maximum 15 years.</p> <p><b>DEFINITIONS:</b></p> <p><u>Impoundment</u> - construct, install, or restore water impoundments or water control structures of twenty (20) acre feet or more for the purpose of storing water to be used primarily for agricultural, commercial, or industrial purposes.</p> <p><u>Surface Water Conversion</u> – conversion from groundwater to surface water use; includes water measuring/ metering devices to determine the quantity of water used</p> <p><u>Land Leveling</u> – modifying the surface relief of a field to a planned grade to provide a more suitable surface for efficiently applying irrigation water without excessive erosion, loss of water quality, or damage to land by waterlogging</p>																																																																																				
<p style="text-align: center;"><b>INSIDE</b></p> <p style="text-align: center;"><b>Critical Groundwater Areas by County</b></p> <p style="text-align: center;">Arkansas Groundwater Protection and Management Act, § 15-22-901 et seq.</p> <table border="1" style="width:100%; border-collapse: collapse; text-align: center;"> <tr><td>Arkansas</td><td>Crittenden</td><td>Lafayette</td><td>Poinsett</td></tr> <tr><td>Ashley</td><td>Cross</td><td>Lawrence</td><td>Prairie</td></tr> <tr><td>Bradley</td><td>Dallas</td><td>Lee</td><td>Pulaski</td></tr> <tr><td>Calhoun</td><td>Desha</td><td>Lincoln</td><td>Randolph</td></tr> <tr><td>Chicot</td><td>Drew</td><td>Lonoke</td><td>Saline</td></tr> <tr><td>Clark</td><td>Faulkner</td><td>Mississippi</td><td>St. Francis</td></tr> <tr><td>Clay</td><td>Grant</td><td>Monroe</td><td>Union</td></tr> <tr><td>Cleburne</td><td>Greene</td><td>Nevada</td><td>White</td></tr> <tr><td>Cleveland</td><td>Independence</td><td>Ouachita</td><td>Woodruff</td></tr> <tr><td>Columbia</td><td>Jackson</td><td>Perry</td><td></td></tr> <tr><td>Craighead</td><td>Jefferson</td><td>Phillips</td><td></td></tr> </table>	Arkansas	Crittenden	Lafayette	Poinsett	Ashley	Cross	Lawrence	Prairie	Bradley	Dallas	Lee	Pulaski	Calhoun	Desha	Lincoln	Randolph	Chicot	Drew	Lonoke	Saline	Clark	Faulkner	Mississippi	St. Francis	Clay	Grant	Monroe	Union	Cleburne	Greene	Nevada	White	Cleveland	Independence	Ouachita	Woodruff	Columbia	Jackson	Perry		Craighead	Jefferson	Phillips		<p style="text-align: center;"><b>OUTSIDE</b></p> <p style="text-align: center;"><b>Critical Groundwater Areas by County</b></p> <p style="text-align: center;">Arkansas Groundwater Protection and Management Act, § 15-22-901 et seq.</p> <table border="1" style="width:100%; border-collapse: collapse; text-align: center;"> <tr><td>Baxter</td><td>Hot Spring</td><td>Newton</td><td>Van Buren</td></tr> <tr><td>Benton</td><td>Howard</td><td>Pike</td><td>Washington</td></tr> <tr><td>Boone</td><td>Izard</td><td>Polk</td><td>Yell</td></tr> <tr><td>Carroll</td><td>Johnson</td><td>Pope</td><td></td></tr> <tr><td>Conway</td><td>Little River</td><td>Scott</td><td></td></tr> <tr><td>Crawford</td><td>Logan</td><td>Searcy</td><td></td></tr> <tr><td>Franklin</td><td>Madison</td><td>Sebastian</td><td></td></tr> <tr><td>Fulton</td><td>Marion</td><td>Sevier</td><td></td></tr> <tr><td>Garland</td><td>Miller</td><td>Sharp</td><td></td></tr> <tr><td>Hempstead</td><td>Montgomery</td><td>Stone</td><td></td></tr> </table>	Baxter	Hot Spring	Newton	Van Buren	Benton	Howard	Pike	Washington	Boone	Izard	Polk	Yell	Carroll	Johnson	Pope		Conway	Little River	Scott		Crawford	Logan	Searcy		Franklin	Madison	Sebastian		Fulton	Marion	Sevier		Garland	Miller	Sharp		Hempstead	Montgomery	Stone	
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Estimated Total Cost of Project (excluding cost sharing):	\$																																																																																				
Project Type Tax Credit Percentage:	%																																																																																				
Estimated Tax Credit:	\$																																																																																				
Application Fee (3% of Estimated Tax Credit):	\$																																																																																				
Minimum \$100 application fee; Maximum \$1,500 application fee	Make checks payable to Arkansas Natural Resources Commission																																																																																				

## IMPOUNDMENT SPECIFICATIONS

1. The name of the stream (if any) on which the structure will be built is \_\_\_\_\_, and is a tributary of \_\_\_\_\_, within the \_\_\_\_\_ basin.
2. Capacity of reservoir at normal pool level \_\_\_\_\_ acre-feet
3. Surface area of reservoir at normal pool level \_\_\_\_\_ acres.

NOTE: If the height of the dam is 25 feet or more, and if the capacity of the reservoir at spillway #1 at the normal pool level is 50 acre-feet or more, A DAM PERMIT IS REQUIRED. Contact the Dam Safety section of the Arkansas Natural Resources Division at (501) 682-3958 to obtain a permit application. New impoundment projects must impound a minimum of 20 acre-feet, and enlargements of existing structures must increase capacity to a minimum of 20 acre-feet.

Impoundment Primary Use:       Agricultural       Commercial       Industrial

Conversion Primary Use:       Agricultural       Commercial       Industrial       Recreational

Estimated amount of water to be withdrawn per year from the project in acre-feet:

Maximum withdrawal rate (note cfs or gpm):

Does this project reduce groundwater use at this location?       YES       NO

If NO, will the proposed project have potential to prevent groundwater resources from being used in the future? How so?

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## DESIGN CERTIFICATION

Please attach plans and specifications to the application

Plans developed by: (This person must be a registered professional engineer licensed in Arkansas or an agent of the USDA-NRCS.)

\_\_\_\_\_

Name

\_\_\_\_\_

Address

\_\_\_\_\_

Telephone

\_\_\_\_\_

Email

\_\_\_\_\_

Registration number

NOTE: Please attach a USGS map showing property lines; the exact location of the project, roads, and utilities; and outlines of any impoundments, watersheds, or dams.

## CONSERVATION DISTRICT SIGNATURE

The \_\_\_\_\_ Conservation District has examined this application and has determined that:

The plans have been incorporated into the landowner's conservation plan; or

The plans are in conformity with accepted soil and water conservation practices.

\_\_\_\_\_

District Board Member

\_\_\_\_\_

Date

**TAXPAYER(S) SIGNATURE(S)**

The undersigned hereby certify(ies) that they either own or have the right to occupy all lands necessary for the construction and operation of the above-described project and for the use of water thereby; and agree(s) to abide by the Water Resource Conservation and Development Incentives Act and the Rules and Regulations of the Arkansas Natural Resources Commission; that any representative of the Commission shall have the right, at any reasonable time during the life of the structure, to enter upon the land where the project is built to inspect the project's construction, operation, and maintenance.

\_\_\_\_\_  
Applicant

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Applicant

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Applicant

**CONTINUE ON ANOTHER SHEET IF NECESSARY, ALL TAXPAYERS CLAIMING THE CREDIT, THE OFFICERS, SHAREHOLDERS, PARTNERS OF ANY NON-NATURAL ENTITIES CLAIMING CREDIT MUST SIGN. ALL SIGNATURES MUST BE VERIFIED BY A NOTARY PUBLIC.**

**VERIFICATION**

STATE OF ARKANSAS )  
 ) SS  
COUNTY OF \_\_\_\_\_)

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Notary Public

My Commission Expires:  
\_\_\_\_\_

( S E A L )

MAIL COMPLETED APPLICATION AND FEE TO:  
Natural Resources Division – Groundwater Section  
10421 West Markham Street  
Little Rock, AR 72205

QUESTIONS? CALL (501) 682-1697 OR EMAIL [christy.d.steward@agriculture.arkansas.gov](mailto:christy.d.steward@agriculture.arkansas.gov)