

Rick Clayburgh TAX COMMISSIONER

State of North Dakota Office of State Tax Commissioner 600 E. Boulevard Ave., Dept. 127 Bismarck, North Dakota 58505-0599

Beginning Farmer Statement

To be completed and attached to the income tax return of a landowner claiming a beginning farmer income tax deduction

This statement facilitates the administration of the beginning farmer income tax deductions allowed under North Dakota Century Code §§ 57-38-67 through 57-38-70, and 57-38-01.2(1)(m). For a complete explanation of the beginning farmer income tax deduction provisions, including the definitions of *landowner* and *beginning farmer*, see *Income Tax Guideline: Beginning Farmer Income Tax Deductions*.

This statement has two parts: **Part 1 (Beginning Farmer Certification)** must be completed in all cases by the individual who qualifies as a beginning farmer. **Part 2 (Landowner Rental Certification)** must be completed by the landowner **ONLY IF** a deduction for net income from a lease contract is claimed.

This statement must be completed and attached to the landowner's North Dakota income tax return for each tax year in which a beginning farmer income tax deduction is claimed. The landowner may make copies of this statement, as needed, for this purpose. The landowner should also keep a copy.

Part 1 — **Beginning Farmer Certification.** This part must be completed by the individual who qualifies as a beginning farmer. This part must be completed in all cases regardless of the kind of deduction claimed by the landowner.

1. Name of beginning farmer	
2. Address of beginning farmer	
3. Social security number of beg	inning farmer
4. Date on which lease or purch	ase contract was entered into

I declare under the penalties of N.D.C.C. § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that I am a beginning farmer as defined in N.D.C.C. § 57-38-67(2).

Signature of beginning farmer	Signature of spouse, if applicable	Date

Part 2 — **Landowner Rental Certification.** This part must be completed by the landowner **ONLY IF** a deduction for net income from a lease contract is claimed by the landowner.

I declare under the penalties of N.D.C.C. § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that I am a landowner as defined in N.D.C.C. § 57-38-67(3), and that I did not cancel any land lease contract with any other person for the purpose of qualifying for the deduction for net income from a lease contract under N.D.C.C. § 57-38-69.

Signature of landowner