

# Instructions for Web Fill-In Forms

## Getting Started

Save the PDF to  
your computer



Use the latest  
version of Adobe  
Acrobat Reader  
to complete the  
form.



## Guidelines

Do not handwrite  
any information



Do not use  
commas when  
entering amounts

Enter Whole U.S. Dollars Only ☐

▶ 1. 99,999

Enter Whole U.S. Dollars Only ☒

▶ 1. 99999

Do not use brackets for  
negative numbers. Use  
a minus sign to show  
the amount is negative.

Enter Whole U.S. Dollars Only ☐

▶ 1. [99999]

Enter Whole U.S. Dollars Only ☒

▶ 1. -99999

## Printing

Use the print icon on  
the form to ensure  
you have completed  
all required fields.



Do not select "print  
on both sides of the  
paper."

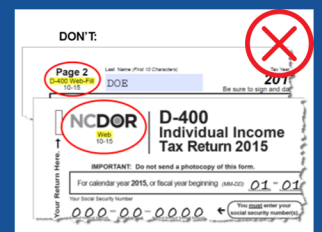


Set the page scaling  
to "none." The Auto-  
Rotate and Center  
checkboxes should be  
unchecked.



## Before Sending...

Do not mix form  
types



Do not submit  
photocopies of  
returns. Submit  
original returns only.



# NC-74

## Application for NC Conservation Tax Credit

DOR  
Use  
Only

### Part 1. Applicant Information

Fill in the circle that describes the applicant that made the donation ☐ Individual ☐ Other (Select entity type)

Fill in the circle if the applicant is submitting more than one Form NC-74 for a calendar year. (See instructions) ☐

Individual's First Name M.I. Individual's Last Name Individual's Social Security Number  
Individual's Phone Number Individual's Email Address

Entity's Legal Name Entity's Federal Employer ID Number  
Entity's Trade Name  
Contact Person's Name Contact Person's Phone Number  
Contact Person's Email Address

Applicant's Mailing Address  
City State Zip Code

### Part 2. Donation Information

1. Did the applicant make a single donation during the calendar year? 1.  
(If you answered "no," **STOP**, see the instructions. If you answered "yes," go to line 2.)
2. Was the donation a qualified real property interest as that term is defined in Section 170(h)(2) of the Internal Revenue Code? 2.  
(If you answered "no," **STOP**, you cannot apply for the NC Conservation Tax Credit. If you answered "yes," go to line 3.)
3. Was the donation located in North Carolina? 3.  
(If you answered "no," **STOP**, you cannot apply for the NC Conservation Tax Credit. If you answered "yes," go to line 4.)
4. Was the donation made in 2025? 4.  
(If you answered "no," **STOP**, you cannot apply for the NC Conservation Tax Credit. If you answered "yes," go to line 5.)
5. Was the donation made in perpetuity for a use listed in G.S. 105-153.11 and G.S. 105-130.34A? 5.  
(If you answered "no," **STOP**, you cannot apply for the NC Conservation Tax Credit. If you answered "yes," fill in the circle that corresponds to the specific use for which the donation was made. Then, go to line 6.)
  - ☐ Forestland or farmland preservation
  - ☐ Fish or wildlife conservation
  - ☐ A buffer to limit land-use activities that would restrict, impede, or interfere with military training, testing, or operations on a military installation or training area or otherwise be incompatible with the mission of the installation
  - ☐ Floodplain protection in a county that, in the five years preceding the donation, was the subject of Type II or Type III gubernatorial disaster declaration as a result of a natural disaster
  - ☐ Historic landscape conservation
  - ☐ Public trails or access to public trails

Applicant's Last Name or Legal Name

SSN or FEIN

**Part 2. Donation Information** *(continued)*

6. Was the donation accepted in perpetuity by the State of North Carolina, a local government, or a body that is both organized to receive and administer lands for conservation purposes and qualified to receive charitable contributions under State law? 6.

*(If you answered "no," STOP, you cannot apply for the NC Conservation Tax Credit. If you answered "yes," provide the following information about the recipient of the donation. Then, go to line 7.)*

Name of Governmental Entity or Organization

Address of Governmental Entity or Organization

Name of Contact Person at Governmental Entity or Organization

Phone Number or Email Address of Contact Person at Governmental Entity or Organization

7. Was the donated land required to be dedicated pursuant to local governmental regulation or ordinance? 7.

*(If you answered "yes," STOP, you cannot apply for the NC Conservation Tax Credit. If you answered "no," go to line 8.)*

8. Did the donated land increase building density levels as permitted under a regulation or ordinance? 8.

*(If you answered "yes," STOP, you cannot apply for the NC Conservation Tax Credit. If you answered "no," you can apply for the NC Conservation Tax Credit. Complete Part 3 or Part 4, whichever is applicable.)*

**Part 3. Qualified Donation for Forestland or Farmland Preservation** *(Complete Part 3 only if the donation was made for forestland or farmland preservation.) Important:* A copy of the certification by the NC Department of Natural and Cultural Resources identifying the donation's qualifying use **MUST** be submitted with the application.

1. Fair market value of qualified donation 1.  
*(An appraisal report **MUST** be submitted with the application. See instructions.)*
2. Was the qualified donation owned by a married couple? 2.  
*(If you answered "no," go to line 3. If you answered "yes," enter the name and social security number of the owner not listed on Part 1. Then, go to line 3.)*
- |                         |      |                        |                                     |
|-------------------------|------|------------------------|-------------------------------------|
| Individual's First Name | M.I. | Individual's Last Name | Individual's Social Security Number |
|-------------------------|------|------------------------|-------------------------------------|
3. Multiply line 1 by 25% (.25) 3.

**Part 4. Qualified Donation for a Use Other Than Forestland or Farmland Preservation** *(Complete Part 4 only if the donation was made for a use other than forestland or farmland preservation.) Important:* A copy of the certification by the NC Department of Natural and Cultural Resources identifying the donation's qualifying use **MUST** be submitted with the application.

1. Fair market value of the qualified donation 1.  
*(An appraisal report **MUST** be submitted with the application. See instructions.)*
2. Was the qualified donation owned by a married couple? 2.  
*(If you answered "no," go to line 3. If you answered "yes," enter the name and social security number of the owner not listed on Part 1. Then, go to line 3.)*
- |                         |      |                        |                                     |
|-------------------------|------|------------------------|-------------------------------------|
| Individual's First Name | M.I. | Individual's Last Name | Individual's Social Security Number |
|-------------------------|------|------------------------|-------------------------------------|
3. Multiply line 1 by 25% (.25) 3.

Applicant's Last Name or Legal Name

SSN or FEIN

### Part 5. Signature

I declare and certify that I, or the preparer listed below, have examined this application and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge.

\_\_\_\_\_  
Your Signature/Preparer's Signature

\_\_\_\_\_  
Date

If the application was completed by a paid preparer or by an individual who has a valid power of attorney ("POA") on file with the Department, enter the preparer's contact information in the space provided below.

Preparer's First Name

Preparer's Last Name

Preparer's FEIN, SSN, or PTIN

Preparer's Business or Organization Name

Preparer's Mailing Address

City

State

Zip Code

Preparer's Contact Phone Number *(Include area code)*

## GENERAL INSTRUCTIONS

**Purpose of Form.** An individual, a pass-through entity, or a C-Corporation (collectively, an "Eligible Taxpayer") **must** use Form NC-74 to apply for the NC Conservation Tax Credit. **Important:** If an Eligible Taxpayer made more than one qualified donation during calendar year 2025, the Eligible Taxpayer **must** file a separate Form NC-74 for each qualified donation made in calendar year 2025.

The Eligible Taxpayer, or a representative when a valid [Power of Attorney](#) has been accepted by the Department, must complete all applicable parts of Form NC-74 in their entirety. An incomplete application **will be rejected** by the Department for failure to meet the requirements described in State law.

**When to Apply.** Form NC-74 must be properly filed between January 1, 2026, and April 15, 2026 (the "Application Period"). Form NC-74 is available on the Department's website, [ncdor.gov](https://ncdor.gov). If an Eligible Taxpayer fails to file Form NC-74 together with the required attachments by Wednesday, April 15, 2026, the application **will be rejected** by the Department for failure to meet the requirements described in State law. **The Department cannot accept a late application.**

**How to Apply.** Form NC-74 can be filed electronically or by paper. For faster processing, the Department recommends filing Form NC-74 electronically.

If Form NC-74 is filed online, submit the application and the required attachments on or before midnight on April 15, 2026 (Eastern Time). An Eligible Taxpayer that electronically files the form will receive a confirmation email acknowledging receipt of the form.

If Form NC-74 is filed by paper, the envelope containing the application and the required attachments must be postmarked by April 15, 2026. To ensure timeliness, the application must be mailed to the address printed on Form NC-74. The Department recommends using a reliable mailing service that can provide proof of delivery.

**Statutory Limitations.** Certain statutory limitations apply to the NC Conservation Tax Credit. Eligible Taxpayers that intend to apply for the NC Conservation Tax Credit should become familiar with the NC Conservation Tax Credit statutes. Resources available include [Session Law 2025-4](#) and the Department's [directive](#) on how to apply for the NC Conservation Tax Credit.

## SPECIFIC INSTRUCTIONS

### Part 1. Applicant Information. *(All Eligible Taxpayers must complete this part.)*

Each Eligible Taxpayer must select an entity type. If the Eligible Taxpayer is an individual, enter the identifying information of the individual, including, name, social security number, address, phone number, and email address. If the Eligible Taxpayer is not an individual, enter the identifying information of the entity, including, name, phone number, federal employer identification number, and email address of a person who may be contacted if the Department has questions about the application.

### Part 2. Donation Information. *(All Eligible Taxpayers must complete this part.)*

Eligibility for the NC Conservation Tax Credit is determined in Part 2. If the Eligible Taxpayer does not complete Part 2 in its entirety, Form NC-74 **will be rejected** by the Department for failure to meet the requirements described in State law. **Important:** If an Eligible Taxpayer made more than one donation during calendar year 2025, the Eligible Taxpayer **must** file a separate Form NC-74 for each donation made in calendar year 2025.

### Part 3. Qualified Donation for Forestland or Farmland Preservation. *(Eligible Taxpayers that made a qualified donation for forestland or farmland preservation must complete this part.)*

The requested credit amount for a qualified donation for forestland or farmland preservation is determined in Part 3.

**Important:** The Eligible Taxpayer **must** attach a copy of the certification by the North Carolina Department of Natural and Cultural Resources ("NCDNCR") identifying **forestland or farmland preservation** as the suitable use for the qualified donation. If the NCDNCR certification is not submitted with the application, Form NC-74 **will be rejected** by the Department for failure to meet the requirements described in State law.

**Line 1.** Enter the fair market value of the qualified donation.

**Important:** The Eligible Taxpayer **must** attach a copy of a self-contained appraisal report or summary report as defined in Standards Rule 2-2 in the latest edition of the Uniform Standards of Professional Appraisal Practice as promulgated by the [Appraisal Foundation](#) for the donated qualified real property interest with Form NC-74. *(For fee simple absolute donations of real property, an applicant may submit documentation of the county's appraised value of the donated qualified real property interest, as adjusted by the sales assessment ratio, in lieu of an appraisal report.)* If the appraisal document is not submitted with the application, Form NC-74 **will be rejected** by the Department for failure to meet the requirements described in State law.

**Line 2.** If the qualified donation was owned by a married couple, answer "Yes," and enter the identifying information of the owner not provided on Part 1. If the qualified donation was not owned by a married couple, answer "No," and skip to Line 3.

**Line 3.** Multiply the amount entered on Line 1 by 25% (.25). **This is the requested credit amount for making a qualified donation for forestland or farmland preservation in calendar year 2025.**

**Part 4. Qualified Donation for a Use Other Than Forestland or Farmland Preservation. (Eligible Taxpayers that made a qualified donation for a use other than forestland or farmland preservation must complete this part.)**

The requested credit amount for a qualified donation for a use listed in Part 2 other than forestland or farmland preservation is determined in Part 4.

**Important:** The Eligible Taxpayer **must** attach a copy of the certification by the North Carolina Department of Natural and Cultural Resources ("NCDNCR") identifying one of the uses listed in Part 2 **other than forestland or farmland preservation** as the suitable use for the qualified donation. If the NCDNCR certification is not submitted with the application, Form NC-74 **will be rejected** by the Department for failure to meet the requirements described in State law.

**Line 1.** Enter the fair market value of the qualified donation.

**Important:** The Eligible Taxpayer **must** attach a copy of a self-contained appraisal report or summary report as defined in Standards Rule 2-2 in the latest edition of the Uniform Standards of Professional Appraisal Practice as promulgated by the [Appraisal Foundation](#) for the donated qualified real property interest with Form NC-74. *(For fee simple absolute donations of real property, an applicant may submit documentation of the county's appraised value of the donated qualified real property interest, as adjusted by the sales assessment ratio, in lieu of an appraisal report.)* If the appraisal document is not submitted with the application, Form NC-74 **will be rejected** by the Department for failure to meet the requirements described in State law.

**Line 2.** If the qualified donation was owned by a married couple, answer "Yes," and enter the identifying information of the owner not provided on Part 1. If the qualified donation was not owned by a married couple, answer "No," and skip to Line 3.

**Line 3.** Multiply the amount entered on Line 1 by 25% (.25). **This is the requested credit amount for making a qualified donation for a use other than forestland or farmland preservation in calendar year 2025.**

**Part 5. Signature. (All Eligible Taxpayers must complete this part.)**

The Eligible Taxpayer or an authorized representative **must** sign and date Form NC-74. If Form NC-74 was completed by a paid preparer, print the first name, last name, and other identifying information of the paid preparer in the designated area. **The application is not considered a valid application unless the Eligible Taxpayer or an authorized representative signs Form NC-74.**

Before signing Form NC-74, review the application and the required attachments and verify that they are true, correct, and complete. By signing Form NC-74, the Eligible Taxpayer or authorized representative acknowledges that they understand the information on Form NC-74 and that the burden of proving eligibility for the NC Conservation Tax Credit rests upon the Eligible Taxpayer.

**Important:** After the Application Period closes, the Department will review each application received to ensure the application and the required attachments were timely filed. The Department will determine the amount of NC Conservation Tax Credit to allocate to an Eligible Taxpayer including any applicable reduction required by State law to the requested credit amount. The Department will notify the Eligible Taxpayer of the amount of NC Conservation Tax Credit allocated to the Eligible Taxpayer, including any reduction made to the requested credit amount by December 31, 2026.