

Section 180 residual fertility — what you need for a successful order

A dealer's quick-start guide to placing Section 180 orders with EarthOptics

Section 180 lets landowners claim a tax deduction for the residual fertilizer value in ground they've recently acquired. Give us the items below up front and your grower's report moves fast — miss one and the order stalls.

1. EVERY ORDER NEEDS THESE BASICS

- **Signed order form** — complete, with all field details filled in
- **Landowner name and contact** — phone and email
- **Your dealer contact info** — the final report is emailed to you
- **Field name(s)** — one clear label per field
- **Acres per field** — at least 40 acres
- **Property location** — full street address and county
- **Field boundary file** — the field outline (GeoJSON preferred; SHP, KML, or KMZ also work). An address alone isn't enough.
- **Cost basis and year acquired** — these drive the deduction and confirm eligibility

2. CONFIRM THE LAND IS ELIGIBLE

- At least **40 eligible acres** per order
- Ownership **changed hands recently enough** to claim
- **Only productive ground counts** — leave out non-productive acres (woods, waterways, roads, building sites) before quoting acreage

3. SOIL DATA — TWO PATHS

A) The landowner already has a soil test

Send the lab results, and make sure they include:

- **Full panel:** N, P, K, Ca, Mg, Sulfur, B, Fe, Mn, Zn
- **Sample lat/long, date, and field** for each sample point

Missing a few nutrients? You lead the call: P, K, Ca drive most of the deduction, but the others still move it. We can usually still report, just at a lower deduction — or the grower retests through EarthOptics for full value and more in your pocket.

B) No soil data yet?

Send the field boundary — we handle sampling and coordinate with the landowner directly. Easiest and lowest-cost after harvest.

Fast-track — your order sails through with: signed order · 40+ eligible acres · field boundary file · full soil panel (or a plan to sample) · sample locations · sampling date.