

obsolete. It was previously used by taxpayers who extracted ground water from the Ogallala geological formation for irrigation. Taxpayers claiming this depletion should continue to deduct it on the depletion line of their tax returns. No attachment is necessary. See Rev. Proc. 66-11, 1966-1 C.B. 624 and Rev. Rul. 82-214, 1982-2 C.B. 115.

Form 10318, Deduction for Depletion on Ground Water Used for Irrigation; Obsolete

Announcement 99-90

Form 10318, Deduction for Depletion on Ground Water Used for Irrigation, is