

ARKANSAS AGRICULTURE DEPARTMENT

MIKE BEEBE
GOVERNOR

RICHARD BELL
SECRETARY OF
AGRICULTURE



#1 NATURAL RESOURCES DRIVE
LITTLE ROCK, AR 72205

PHONE: (501) 683-4851

FAX: (501) 683-4852

E-MAIL: SECRETARY@AAD.AR.GOV

Dear Poultry Producer,

Enclosed with this letter are 9 documents relating to the Poultry Grower Assistance Program (PGAP). The documents are as follows:

1. List of Needed Documents
2. FSA Fact Sheet on PGAP
3. State of Arkansas PGAP Application
4. W-9 Tax Form
5. FSA Form CCC-926
6. FSA Form CCC-927
7. FSA Form CCC-928
8. FSA Form CCC-901
9. FSA Form AD-1026

Document numbers 3 and 4 need to be completed and return to me at the Arkansas Agriculture Department. Documents 5, 8, & 9 need to be returned to your local FSA office. Documents 6 & 7 need to be mailed to the IRS at the address listed on the document.

If your farm is an individual operation you will need to complete documents 5, 6, & 9. If your farm is a legal entity (Partnership, corporation, etc.), you will need to complete forms 5, 7, 8 and 9. Please send me a copy of any of the above forms that you file with the county FSA office.

Please return to me document numbers 3, 4, 5-9 (copies).

Feel free to contact me if you have any questions.

Sincerely,

Zachary Taylor
Arkansas Agriculture Department
#1 Natural Resource Drive
Little Rock, Arkansas 72205
Phone: (501) 219-6324
Fax: (501) 312-7052
E-mail: Zachary.Taylor@aad.ar.gov

PGAP DOCUMENTS NEEDED TO APPLY:

- Settlement sheets documenting production/receipts from a bankrupt live poultry dealer from which the poultry grower had a growing arrangement terminated between May 1, 2008, and July 1, 2010.
- A copy of the most recent poultry growing arrangement with the applicable bankrupt live poultry dealer before termination of such arrangement.
- A dated copy of the termination letter, if available, from the bankrupt live poultry dealer before termination or oral evidence of termination if a termination letter was not sent to the poultry grower by the live poultry dealer.
- A copy of the poultry growing arrangement entered into with a live poultry dealer if entered into between one and 12 months after the poultry arrangement was terminated.
- Completed and signed application to Arkansas Agriculture Department.
- A signed and completed federal form W-9.
- Signed FSA form (CCC- 926), that you can get at your county FSA office or from AAD. This form certifies that your average adjusted gross non-farm income does not exceed \$500,000 for calendar years (2005-2007), as calculated under regulations in 7 CFR Part 1400;
- Signed FSA/NCRS form (AD-1026)), that you can get at your county FSA office or from AAD. This form certifies Compliance with the conservation compliance eligibility provisions for other programs found at 7 CFR Part 12.
- Signed FSA form CCC-927 or CCC-928 to IRS.
- Signed FSA form CCC-901 to FSA if an entity and not sole owner.



FACT SHEET

UNITED STATES DEPARTMENT OF AGRICULTURE
FARM SERVICE AGENCY

September 2010

POULTRY LOSS CONTRACT GRANT ASSISTANCE PROGRAM (PGAP)

Overview

The Poultry Loss Contract Grant Assistance Program (PGAP) will provide up to \$60 million in assistance to poultry growers whose poultry growing arrangements with a live poultry dealer were terminated because of the bankruptcy of the live poultry dealer. USDA's Farm Service Agency (FSA) will provide a grant to the state departments of agriculture that agree to provide assistance to eligible poultry growers. States authorized to provide PGAP assistance are Alabama, Arkansas, Florida, Georgia, Louisiana, North Carolina, Pennsylvania, Tennessee and Texas.

Eligible Producer

To be eligible for PGAP assistance poultry growers must:

- Be a holder of a poultry growing arrangement with a live poultry dealer that filed proceedings under chapter 11 of title 11, United States Code, in the United States Bankruptcy Court during the 30-day period beginning on Dec.1, 2008;
- Have had their poultry growing arrangement terminated with a bankrupt live poultry dealer between May 1, 2008, and July 1, 2010;
- Not have entered into a poultry growing arrangement with any live poultry dealer for one month after termination of the poultry growing arrangement; and,
- Have records on file with a FSA county office showing:

1. Compliance with conservation compliance eligibility provisions; and
2. Average nonfarm adjusted gross income (AGI) not exceeding \$500,000 for the three preceding tax years (2005-2007).

Producer Requirements

Poultry growers meeting eligibility requirements must provide ALL of the following to receive PGAP assistance:

- Settlement sheets documenting production/receipts from the bankrupt live poultry dealer for the most recent 12 months prior to the conclusion of the poultry grower's growing arrangement that was terminated between May 1, 2008, and July 1, 2010;
- A copy of the most recent poultry growing arrangement with the applicable bankrupt live poultry dealer before termination;
- A dated copy of the termination letter, if available, from the bankrupt live poultry dealer before termination or oral evidence of termination if a termination letter was not sent to the poultry grower by the live poultry dealer; and
- A copy of the poultry growing arrangement entered into with a live poultry dealer if entered into between one and 12 months after the poultry arrangement was terminated.

Note: The above verifiable documentation must be retained for three years following receipt of a

PGAP payment.

Payment Calculation

PGAP payments are based on the poultry grower's most recent 12 months settlement sheets documenting production/receipts (pullets, breeder hens, eggs or pounds of raised and cared for poultry for delivery) from the bankrupt live poultry dealer from which the poultry grower had a poultry growing arrangement terminated between May 1, 2008, and July 1, 2010. Payments will be calculated by multiplying the total value of the sum of the net grower payment amounts derived from the most recent 12 months of production/receipts by 95 percent. For poultry growers that entered into a poultry growing arrangement between one month or 12 months after their poultry growing arrangement was terminated, a factor will be determined by dividing the month in which the poultry growing arrangement was entered into by 12. An additional payment factor will be applied if the total amount of calculated PGAP payments exceed authorized funding.

Sample Calculation

Poultry grower A is an eligible grower and their most recent 12-month total of applicable poultry growing arrangement income prior to termination of the poultry growing arrangement is \$80,000. Poultry grower A did not receive a subsequent poultry growing arrangement to raise and care for poultry for delivery.
 $\$76,000$ (PGAP payment) = $\$80,000$ (sum of most recent 12 month production/receipts) multiplied by 95 percent.

Payment Limitation

PGAP payments received, directly or indirectly, will be attributed to the applicable individuals or entities and limited to \$100,000 per individual or entity.

For more information

Contact your State Department of Agriculture, or visit FSA's website at <http://www.fsa.usda.gov>.

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance program. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at (202) 720-2600 (voice and TDD). To file a complaint of Discrimination, write to USDA, Director, Office of Civil Rights, 1400 Independence Ave. SW, Washington, DC 20250-9410, or call (800) 795-3272 (voice) or (202)



Grower #: _____

2009 Poultry Loss Contract Grant Assistance Program (PGAP) Grant Agreement

State of Arkansas

THIS AGREEMENT, made and entered into by and between the *ARKANSAS AGRICULTURE DEPARTMENT*, and

1. Name of Producer:		2. DUNS# _____	
Company Name:		Tax ID # or SSN # _____	
3. Address of Producer: City: _____ State: _____ Zip Code: _____		4. Phone Number: (C) (H) (W)	
5. Fax Number:	6. Number of employees (including yourself & spouse):		
7. Primary Contact:	8. Primary Contact Address if different:		
9. Email:			
10. Physical Location of Production Facilities (Houses):	11. Location of Bankrupt Live Dealer's Processing Facility: <input type="checkbox"/> Clinton/Atkins <input type="checkbox"/> El Dorado <input type="checkbox"/> Batesville <input type="checkbox"/> Other: _____		
12. Applicable Growing Arrangement: <input type="checkbox"/> Live for Slaughter <input type="checkbox"/> Pullet <input type="checkbox"/> Breeder Hen <input type="checkbox"/> Egg <input type="checkbox"/> [other] _____	13. Status of Poultry Growing Arrangement: <input type="checkbox"/> Original Contract with Bankrupt Live Poultry Dealer is Terminated and does not have a new contract with Bankrupt Dealer at another location or contract with New Dealer. <input type="checkbox"/> Original Contract with Bankrupt Live Poultry Dealer is Terminated and has a new contract with Bankrupt Dealer at another location or a contract with a New Dealer. NAME OF NEW DEALER: _____ BEGINNING DATE OF NEW CONTRACT: / /20_____		
14. Number of Months Without Contract: <input type="checkbox"/> Less than 1 Month <input type="checkbox"/> 1 Month <input type="checkbox"/> 2 Months <input type="checkbox"/> 3 Months <input type="checkbox"/> 4 Months <input type="checkbox"/> 5 Months <input type="checkbox"/> 6 Months <input type="checkbox"/> 7 Months <input type="checkbox"/> 8 Months <input type="checkbox"/> 9 Months <input type="checkbox"/> 10 Months <input type="checkbox"/> 11 Months <input type="checkbox"/> 12 Months <input type="checkbox"/> Greater than 12 Months: _____			
15. If you are a sole proprietor, do you have an ownership interest in any other poultry growing operation(s) <input type="checkbox"/> Yes <input type="checkbox"/> No If you answered yes to the above question, the name(s) of the poultry growing operation(s) and all State(s) and County(ies) where the other poultry growing operation(s) are located: _____			
16. . If you are other than a sole proprietor, does any member/shareholder have an ownership interest in any other poultry growing operation(s) <input type="checkbox"/> Yes <input type="checkbox"/> No If you answered yes to the above question, list the name(s) of the poultry growing operation(s) for each member/shareholder and all State(s) and County(ies) where member(s)/shareholder(s) other poultry growing operation(s) are located: _____ _____			

17. Check if applying for more than the \$100,000 payment limit.

The total amount of assistance that an eligible poultry grower may receive as an individual or legal entity, directly or indirectly, from the funds made available under this Agreement for this program shall not exceed \$100,000 in aggregate, except for general partnerships and joint ventures, in which case assistance shall not exceed \$100,000 times the number of members that constitute the general partnership or joint venture. The direct attribution provisions in 7 CFR Part 1400 shall apply. 7 CFR Part 1400 is available at www.access.gpo.gov/nara/cfr/waisidx_04/7cfr1400_04.html.

18. Attach copies* of (Please check if attached):

- Settlement sheets documenting most recent 12 months production/receipts from a bankrupt live poultry dealer from which the poultry grower had a growing arrangement terminated between May 1, 2008, and July 1, 2009.
 Yes No Date Submitted: / /20_____
- A copy of the most recent poultry growing arrangement with the applicable bankrupt live poultry dealer before termination of such arrangement. Yes No Date Submitted: / /20_____
- A dated copy of the termination letter, if available, from the bankrupt live poultry dealer before termination or oral evidence of termination if a termination letter was not sent to the poultry grower by the live poultry dealer.
 Yes No Date Submitted: / /20_____
- A copy of the poultry growing arrangement entered into with a live poultry dealer if entered into between one and 12 months after the poultry arrangement was terminated. Yes No Date Submitted: / /20_____
- A signed and completed federal form W-9. Yes No Date Submitted: / /20_____

**Please notify the Arkansas Agriculture Department if you cannot supply copies of the above documents.*

18 a. Enter the value of your most recent 12 months production/receipts from a bankrupt live poultry dealer from which you had a growing arrangement terminated between May 1, 2008, and July 1, 2010: \$ _____

*****The shaded section is to be completed by the Arkansas Agriculture Department*****

19. Calculation Determination: The amount of assistance an eligible poultry producer may receive shall be limited to \$100,000 per individual or entity.

A). DOES NOT HAVE NEW CONTRACT WITH NEW LOCATION OF BANKRUPT DEALER OR NEW DEALER

For eligible poultry growers that did not enter into a poultry growing arrangement for the 12 month period after their respective poultry growing arrangements were terminated, calculate the sum of each poultry grower's most recent 12 month production/receipts (Settlement Sheets) and multiply by 95 percent.

Producer's 12 Months Production/Receipts _____
 Times 95% (0.95)..... X 0.95
 Equals **Payment** = _____

B). DOES HAVE A NEW CONTRACT WITH A NEW LOCATION OF BANKRUPT DEALER OR NEW DEALER

For eligible poultry growers that entered into a poultry growing arrangement between 1 month and 12 months after their poultry growing arrangement was terminated, calculate the sum of each eligible poultry grower's most recent 12 month production/receipts and multiply by 95 percent and by a factor determined by dividing by 12 the number of months between the termination of their poultry growing arrangement and the entry into the new growing arrangement.

Number of Months Between Termination of Contract and Entry Into New Contract..... _____
 Divided by 12 months ÷ 12
 Equals "Factor Calculation" = _____

Producer's 12 Months Production/Receipts _____
 Times 95% (0.95)..... X 0.95

Grower #: _____

Times "Factor Calculation" from above.....X_____

Equals Payment.....=_____

THE AMOUNT A PRODUCER IS ELIGIBLE TO RECEIVE AFTER PAYMENTS LIMITATIONS SHALL BE EQUAL TO THE LESSER OF THE "PAYMENT" CALCULATED ABOVE OR \$100,000.00.

TOTAL PAYMENT = _____

Payment Approved By: _____ Date: _____/_____/20_____

Payment Sent: _____ Date: _____/_____/20_____

Check No: _____

Notes: _____

20. COMPLIANCE WITH PROGRAM. PRODUCER agrees to comply with the terms and conditions of the 2009 PGAP as specified by the STATE.

21. RECORDS AND AUDITS. PRODUCER agrees to maintain financial and other records relating to this program , for at least three of (3) years after completion of distribution of grant funds or until final resolution of any audit findings or litigation claims relating to the distribution of such funds PRODUCER agrees to furnish such information and reports relating to this Agreement as may be requested by the STATE. Periodically, the STATE may require PRODUCER to forward to the STATE copies of any and all records that support the PRODUCER'S receipt of assistance under the 2009 PGAP. The records required to be maintained by PRODUCER shall be available at all reasonable times for an audit or inspection by authorized representatives of the STATE or of the United States Department of Agriculture, or the Comptroller General of the United States. Failure to keep, or make available such records will result in termination of this Agreement by STATE and refund to STATE of all benefits received, plus interest thereon, as determined by the STATE.

22. PRIMARY STATE CONTACT. Should any dispute or question arise concerning the implementation of this Agreement or the 2009 Poultry Contract Assistance Program (PGAP) , PRODUCER should contact the STATE official listed below:

Primary STATE Contact: <i>Zachary Taylor</i>	Phone: 501-219-6324 Fax: 501-312-7052 Email: Zachary.Taylor@aad.ar.gov
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23. APPLICABLE LAWS. The provisions of this Agreement are subject to all applicable laws and authorities.

24. SCHEME OR DEVICE. If the PRODUCER is suspected by STATE to have knowingly: (1) *adopted any scheme or device which violates this Agreement;* (2) *made any fraudulent representation;* (3) *misrepresented any fact affecting a determination under this Agreement;* or (4) *otherwise violated the terms and conditions of the 2009 PGAP,* the STATE will notify the appropriate investigating agencies of the STATE and the United States Department of Agriculture and may terminate the Agreement with a full refund of all benefits received there under, plus interest, and the producer will be subject to penalties under applicable civil and criminal laws.

25. TERMINATION OF AGREEMENT. This Agreement will continue in force unless terminated in writing by STATE or by the mutual agreement of the parties. The STATE may terminate this Agreement without prior written notice when required to do so by programmatic requirements, expiration of authorizing legislation or authority, or the exhaustion of funds.

26. PRODUCER CERTIFICATIONS AND SIGNATURES. PRODUCER hereby certifies as follows:

- a. This agreement and all supporting documents (as required) are submitted in accordance with the 2009 PGAP;
- b. PRODUCER was a holder of a poultry growing arrangement with a live poultry dealer that filed proceedings under chapter 11 of title 11, United States Code, in the United States Bankruptcy Court during the 30-day period beginning on Dec.1, 2008;
- c. PRODUCER suffered a financial loss, as a result of a bankrupt live poultry dealer terminating its poultry growing arrangement with the poultry grower between May 1, 2008, and July 1, 2009;
- d. PRODUCER did not enter into a poultry growing arrangement with any live poultry dealer for 1 month following the termination of its poultry growing arrangement with a bankrupt live poultry dealer;
- e. PRODUCER was in compliance with the highly erodible land and wetland provisions of 7 CFR Part 12 for calendar year 2009;
- f. PRODUCER did not have an average adjusted gross non-farm income, as defined in 7 CFR Part 1400 with respect to 2009 programs, that exceeded \$500,000 for calendar years 2005-2007;
- g. PRODUCER submits program loss documents as required by the 2009 PGAP;
- h. PRODUCER is not a State or Federal-owned poultry farming operation;
- i. PRODUCER hereby grants access to their records as needed to assure compliance with the program;
- j. PRODUCER acknowledges that the total amount of assistance that they as the eligible poultry grower may receive as an individual or legal entity, directly or indirectly, from the funds made available under this Agreement for this program shall not exceed \$100,000 in aggregate, except for general partnerships and joint ventures, in which case assistance shall not exceed \$100,000 times the number of members that constitute the general partnership or joint venture. The direct attribution provisions in 7 CFR Part 1400 shall apply. 7 CFR Part 1400 is available at www.access.gpo.gov/nara/cfr/waisidx_04/7cfr1400_04.html.
- k. I am a principal in the PRODUCER and I am fully authorized to make and sign this Agreement on behalf of PRODUCER; and
- l. I am a eligible poultry grower meeting the eligibility requirements set forth above and have provided to the State supporting documentation;
- m. The statements made on this application and all 2009 PGAP documents are true and correct;
- n. I have read and understand all the provisions of this Agreement and Guidelines and agree to the terms and conditions herein. I further agree that any false statements made as a part of the 2009 PGAP application, or any other documents pertaining to the 2009 PGAP documents, can be the subject of substantial civil and/or criminal liability and sanctions.

Signature of Authorized Representative

Date

Title

27. STATE APPROVAL. This Agreement is executed by the STATE and shall be effective on the date indicated below,

On Behalf of State

Effective Date

SIGNED AGREEMENT. A signed copy of this agreement shall be sent to the following STATE contact on or before **November 18, 2010.**

STATE official to receive agreement:

Zachary Taylor
Arkansas Agriculture Department
#1 Natural Resources Drive
Little Rock, AR 72205

Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number
or
Employer identification number

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

This form is available electronically.

CCC-926 (11-20-08) AVERAGE ADJUSTED GROSS INCOME (AGI) STATEMENT	U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation	1. County FSA Office or Service Center Address (Include Zip Code)
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NOTE: The primary authority for requesting and safeguarding the information described on this form is the Food, Conservation, and Energy Act of 2008 (Pub. L. 110-246). Additionally, the authority for requesting this information is 7 CFR Part 1400 and 7 CFR Part 1410. The information requested is necessary for CCC to assist in determining eligibility for program benefits. Information about the average Adjusted Gross Income limitations can be found in the regulations at 7 CFR Part 1400. Furnishing the requested information is voluntary. Failure to furnish the requested information will result in a determination of ineligibility for certain program benefits and other financial assistance administered by USDA. The information collected as a result of this form may be released to USDA employees, USDA contractors, or authorized USDA cooperators who are bound to safeguard the information under Section 1619 of the Food, Conservation, and Energy Act, the Privacy Act or 1974, the E-Government Act of 2002, and related authorities. This information collection is exempted from the Paperwork Reduction Act, as it is required for the administration of the Food, Conservation, and Energy Act of 2008 (Pub. L. 110-246, Title I, Subtitle F – Administration). The provisions of criminal and civil fraud statutes may be applicable to the information provided. **RETURN THIS COMPLETED FORM TO YOUR COUNTY FSA OFFICE.**

2. Name and Address of Person or Legal Entity (Include Zip Code)	3. Identification Number (Last 4 digits of SSN or Tax ID No.)
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NOTE: Please read and complete all items. Definitions of terms such as “nonfarm income” and “farm income” are contained on Page 2.

CERTIFICATION OF AVERAGE ADJUSTED GROSS INCOME

4. Select the program year for which program benefits are requested (Check only one).

A. <input type="checkbox"/> 2009 The applicable 3-year period for calculation of the average AGI will be the taxable years of 2007, 2006 and 2005.	C. <input type="checkbox"/> 2011 The applicable 3-year period for calculation of the average AGI will be the taxable years of 2009, 2008 and 2007.
B. <input type="checkbox"/> 2010 The applicable 3-year period for calculation of the average AGI will be the taxable years of 2008, 2007, and 2006.	D. <input type="checkbox"/> 2012 The applicable 3-year period for calculation of the average AGI will be the taxable years of 2010, 2009 and 2008.

5. Was the average adjusted gross **nonfarm income \$500,000 or less** for the applicable 3-year period for the program year selected in Item 4?

A. **YES.** **B.** **NO**

6. Was the average adjusted gross **farm income \$750,000 or less** for the applicable 3-year period for the program year selected in Item 4?

A. **YES.** **B.** **NO**

7. Was the average adjusted gross **nonfarm income \$1,000,000 or less** for the applicable 3-year period for the program year selected in Item 4?

A. **YES** **B.** **NO**

8. Was the average adjusted gross farm income for the applicable 3-year period selected in Item 4 at least 66.66 percent of the average adjusted gross income (that is, both farm and nonfarm income)?

A. **YES** **B.** **NO** *If “Yes” is checked, and if income includes the sale of farm equipment or production inputs and services to farmers, ranchers, foresters, and farm operations, see definition of Farm Income on Page 2.*

By signing this form:

- I acknowledge that I have read and reviewed all definitions and requirements on Page 2 of this form;
- I certify that all information contained within this certification is true and correct;
- I take responsibility to timely notify FSA in writing of any changes to the farming, ranching, or forestry operation, or a change in financial status that may affect this certification;
- I certify that my income certifications are consistent with the tax returns filed with the Internal Revenue Service (IRS) and with the definitions specified on Page 2 of this form;
- I agree that at least every three years beginning no later than for the 2011 program year, or the year this person or legal entity ceases operation if that occurs first, I will submit evidence such as tax records, business documents (for review only, not for retention), or a signed third-party verification deemed acceptable by CCC to verify the average adjusted gross income, average adjusted gross farm income, and average adjusted gross nonfarm income, and that I will take the necessary actions to provide such documents or certification;
- If requested, I agree to authorize CCC to obtain tax data from the IRS for AGI compliance verification purposes and I will take all necessary actions required by the terms and conditions of the IRS disclosure laws so that CCC can obtain such data.

9. Signature (By)	10. Title/Relationship (Individual Signing in the representative capacity)	11. Date (MM-DD-YYYY)
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The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance program. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at (202) 720-2600 (voice and TDD). To file a complaint of discrimination, write to USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, or call (800) 795-3272 (voice) or (202) 720-6382 (TDD). USDA is an equal opportunity provider and employer.

GENERAL INFORMATION ON AVERAGE ADJUSTED GROSS INCOME

Limitations related to income levels are a statutory payment eligibility provision for a number of commodity and conservation programs administered by CCC. This certification is needed to assist in program administration. Except as may be provided in applicable program regulations, any person or legal entity requesting certain program payments, either directly or indirectly, shall be subject to this provision. Any person or legal entity that is determined to have an average adjusted gross income that exceeds specified limits shall be ineligible for the program payment subject to that limit for the applicable crop, fiscal, or program year. Further, any covered benefit issued to a legal entity, general partnership, or joint venture shall be reduced by an amount that is commensurate with the direct or indirect ownership interest in the legal entity, general partnership, or joint venture of each person or legal entity whose relevant average adjusted gross income for the relevant period exceeds the average adjusted gross income limit. These determinations will be made pursuant to, and subject to, regulations issued on behalf of the Secretary. As of the time this form was created, the applicable limits were as follows:

For commodity, price support benefits, disaster assistance programs, and for the Milk Income Loss Compensation Program, if the person or legal entity has:

- average adjusted gross **nonfarm income** greater than \$500,000, the person or legal entity is **not** eligible for payments and benefits from these programs.
- average adjusted gross **farm income** greater than \$750,000, the person or legal entity is **not** eligible for direct payments under the Direct and Counter-cyclical Program.

For new contracts or participation in conservation programs after October 1, 2008, if the person or legal entity has:

- average adjusted gross **nonfarm income** greater than \$1 million, the person or legal entity is **not** eligible, unless 66.66 percent or more of the average adjusted gross income is attributable to activities related to farming defined as "farm income" below.

Please note as indicated above that payments are further limited if persons and legal entities with an interest, either directly or indirectly, in a legal entity or partnership exceeds these same levels. Those persons and legal entities must also submit this form.

DEFINITIONS

Adjusted Gross Income is the individual's or legal entity's IRS-reported adjusted gross income. A three year average of that income will be computed for the three years of the relevant base period. Base periods vary by program year as indicated on the first page of this form.

Adjusted Gross Farm Income is for a year that part of the adjusted gross income that is farm income as defined below. The amount will be computed for each year separately and then averaged.

Adjusted Gross Nonfarm Income is the difference for the year between the filer's adjusted gross income and the filer's adjusted gross farm income. The difference shall be computed for each year of the base period, and then averaged.

Farm income means income related to the following: production of crops, livestock, fish and aquaculture for food; the feeding and rearing of livestock; products produced or derived from livestock; production of specialty crops and unfinished raw forestry products; processing, packing, storing and transporting farm, ranch and forestry commodities including renewable energy; production of farm-based renewable energy; the sale of land used for agriculture; sale of land or sale of easements and development rights to agricultural land, water and hunting rights, and environmental benefits; rental or lease of land or equipment used in farming, ranching, forestry operations; payments and benefits from risk management practices, crop insurance indemnities, catastrophic risk protection plans, conservation programs and government farm program payments. Proceeds from the sale of farm equipment and from production inputs to farmers and ranchers are generally considered nonfarm income. However, if for a year not less than 66.66 percent of the average adjusted gross income of the person or legal entity is derived from farming, ranching, or forestry operations, the person's or legal entity's farm income shall also include the sale of equipment to conduct farm, ranch, or forestry operations, and the production inputs and services to farmers, ranchers, foresters, and farm operations.

Legal Entity is a corporation, joint stock company, association, limited partnership, charitable organization, or similar entity, including any such entity or organization participating in the operation as a partner in a general partnership, a participant in a joint venture, a grantor in a revocable trust, or as a participant in a similar entity, including joint ventures and general partnerships as determined by the Secretary.

Program year means the relevant program year as determined by CCC, for which a specific benefit is made available under a program authorized by legislation such as the Direct and Counter-cyclical Program, Milk Income Loss Contract Program, Conservation Reserve Program, Noninsured Crop Disaster Assistance Program, Supplemental Revenue Assistance Program. FSA may require additional information as necessary to make the relevant program payments.

Third-party verification means a signed statement from a certified public accountant (CPA) or an attorney that the person or legal entity meets the applicable AGI provisions for payment eligibility.

HOW TO DETERMINE ADJUSTED GROSS INCOME

Person. For persons that file the IRS Form 1040, specific lines on that form represent the adjusted gross income and the income from farming, ranching or forestry operations.

Trust or Estate. For a trust or estate, the adjusted gross income is the total income and charitable contributions reported to IRS.

Corporation. For a corporation, the adjusted gross income is the total of the final taxable income and any charitable contributions reported to IRS.

Limited Partnership (LP), Limited Liability Company (LLC), Limited Liability Partnership (LLP) or Similar Entity. For an LP, LLC or LLP, the adjusted gross income is the total income from trade or business activities plus guaranteed payments to the members as reported to the IRS.

Tax-exempt Organization. For a tax-exempt organization, the adjusted gross income is the unrelated business taxable income excluding any income from non-commercial activities as reported to the IRS.

This form is available electronically.

CCC-927
(09-27-10)

U.S. DEPARTMENT OF AGRICULTURE
Commodity Credit Corporation

Mail completed form to:

Internal Revenue Service - USDA
P.O. Box 24033
Fresno, CA 93779

**CONSENT TO DISCLOSURE OF
TAX INFORMATION - INDIVIDUAL**

The following statement is made in accordance with the Privacy Act of 1974 (5 USC 552a - as amended). The authority for requesting the information identified on this form is 7 CFR Part 1400, Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), and the Food, Conservation, and Energy Act of 2008 (Pub. L. 110-246). The information will be used to determine eligibility for program benefits. The information collected on this form may be disclosed to other Federal, State, Local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in applicable Routine Uses identified in the System of Records Notice for USDA/FSA-2, Farm Records File (Automated). Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility for program benefits.

This information collection is exempted from the Paperwork Reduction Act as it is required for the administration of the Food, Conservation, and Energy Act of 2008 (see Pub. L. 110-246, Title I, Subtitle F-Administration).

The provisions of criminal and civil fraud, privacy and other statutes may be applicable to the information provided. **PLEASE MAIL COMPLETED FORM TO THE IRS AT THE ADDRESS PROVIDED ABOVE.**

1. Name and Address (Include Zip Code)

2. Taxpayer Identification Number (TIN)

(Enter Social Security number or Individual Taxpayer Identification number)

____ - ____ - ____ - ____ - ____

(Use the same name and address as used for the return specified below)

CONSENT TO DISCLOSURE OF TAX INFORMATION

Pursuant to 26 U.S.C. § 6103, I hereby authorize the Internal Revenue Service (IRS) to review the following items of "return information" (as defined in 26 U.S.C. § 6103(b)(2)) from my income tax returns for the taxable years indicated below in box 3:

Form 1040 and 1040NR filers: farm income or loss; adjusted gross income

Form 1041 filers: farm income or loss, charitable contributions, income distribution deductions, exemptions, adjusted total income; total income

I understand the IRS will review these items of return information in order to perform calculations, the results of which I authorize to be disclosed to officers and employees of the United States Department of Agriculture (USDA) for their use in determining my eligibility for specified payments for various commodity and conservation programs. The calculations performed by the IRS use a methodology prescribed by the USDA. In addition, I am aware that the USDA may use the information received for compliance purposes related to this eligibility determination, including referrals to the Department of Justice.

Specifically, the IRS will disclose to the USDA my name and TIN, and inform the USDA if, pursuant to its calculations, the average Adjusted Gross Income (AGI) is above or below eligibility requirements as prescribed by the Food, Conservation and Energy Act of 2008. The IRS will also disclose to the USDA the type of return from which the information used for the calculations was obtained.

If the IRS is unable to locate the specified return that matches the taxpayer identity information provided above, or if IRS records indicate that no return has been filed, for any of the taxable years listed below, the IRS may disclose that it was unable to locate a return, or that a return was not filed, for those years, whichever is applicable.

3. Check the appropriate year(s) for payment eligibility (You may check one, two, or all three)

- For 2009 program payment eligibility:** The applicable 3-year period for calculation of the average AGI will be the taxable years of 2007, 2006 and 2005.
- For 2010 program payment eligibility:** The applicable 3-year period for calculation of the average AGI will be the taxable years of 2008, 2007 and 2006.
- For 2011 program payment eligibility:** The applicable 3-year period for calculation of the average AGI will be the taxable years of 2009, 2008 and 2007.

- **Do not sign this form unless Box 1, 2 and 3 have been completed.**

- **If not signed and dated, this consent to disclosure of tax information will be returned, which may delay the receipt of any program benefits.**

- **I am aware that without this signed and dated consent to disclosure, my returns and return information are confidential and are protected by law under the Internal Revenue Code.**

- **It is my responsibility to timely mail this completed form to the IRS at the address provided.**

4. Signature

5. Date (MM-DD-YYYY)

Instructions for CCC-927 Consent to Disclosure of Tax Information - Individual

This consent form allows the IRS’s access to, and use of, certain items of return information to perform calculations, using a methodology prescribed by the USDA, that will assist the USDA in its verification of a program participant’s compliance with the adjusted gross income (AGI) limitations necessary for participation in and receipt of commodity, conservation, price support or disaster program benefits. This form also permits the USDA to receive certain items of return information for its eligibility determination. See page 2 of the form CCC-926, Average Adjusted Gross Income Statement, for definitions, eligibility requirements, and examples.

This disclosure consent authorizes the disclosure of tax information for only the time period specified. Each item of information requested on this form is needed for the IRS to: (1) locate, and verify, your tax information; (2) perform the requisite Average AGI calculations; and (3) provide the USDA with your name and TIN, the type of return from which the specified items were located for use in the calculation, and whether or not the average AGI is above or below eligibility requirements. The IRS will not provide the USDA with any of the items of return information specified on this consent form that it uses to perform the calculations or the average AGI figure.

Be sure to: (1) type or print legibly; (2) complete all applicable boxes; and (3) SIGN AND DATE the form. The IRS must receive this form within 120 days of your signature. If this form is not signed and dated, or is otherwise incomplete, this consent will not be accepted by the IRS and will be returned to you. This may result in a delay in your receiving any program payments and benefits that you have requested.

The customer submitting this form is the only person authorized to sign this consent. An approved Power of Attorney (Form FSA-211) on file with USDA to sign for other customers for program transactions cannot be used for this form.

Submit the original of the completed form in hard copy directly to IRS at the address listed on the front of the form.

Do not submit this form to the local USDA Service Center.

If you have any questions, contact your local USDA Service Center. Do not contact the IRS.

Complete Boxes 1, 2 and 3; Read all acknowledgements; Sign and date in Boxes 4 and 5.

Field Name / Box No.	Instruction
1 Person’s Name and Address	Enter the person’s name and address for commodity, conservation, price support, or disaster program benefits. <i>Please enter the name and address as it appears on the specified returns filed for the taxable years listed in Box 3.</i>
2 Taxpayer Identification Number	In the format provided, enter the complete taxpayer identification number of the person identified in Box 1. <i>This will be either a Social Security Number or an Individual Taxpayer Identification Number.</i>
3 Tax Years	Check the appropriate box(es) to indicate the 3-year period(s) used for the determination of the average adjusted gross income for payment eligibility. This also indicates the years for which this consent allows access to tax information.
4 Signature	Read the acknowledgments, responsibilities and authorizations, before affixing your signature. <i>This form must be signed only by the individual identified in Box 1.</i>
5 Date	Enter the signature date in month, day and year. <i>In order for the IRS to provide USDA with the information described in this consent form, the IRS must receive this form within 120 days of your signature.</i>

Incomplete forms will be returned.

This form is available electronically.

CCC-928 (09-27-10)	U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation	Mail completed form to: Internal Revenue Service - USDA P. O. Box 24033 Fresno, CA 93779
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CONSENT TO DISCLOSURE OF TAX INFORMATION – LEGAL ENTITY

The following statement is made in accordance with the Privacy Act of 1974 (5 USC 552a - as amended). The authority for requesting the information identified on this form is 7 CFR Part 1400, Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), and the Food, Conservation, and Energy Act of 2008 (Pub. L. 110-246). The information will be used to determine eligibility for program benefits. The information collected on this form may be disclosed to other Federal, State, Local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in applicable Routine Uses identified in the System of Records Notice for USDA/FSA-2, Farm Records File (Automated). Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility for program benefits.

This information collection is exempted from the Paperwork Reduction Act as it is required for the administration of the Food, Conservation, and Energy Act of 2008 (see Pub. L. 110-246, Title I, Subtitle F-Administration).

The provisions of criminal and civil fraud, privacy and other statutes may be applicable to the information provided. **PLEASE MAIL COMPLETED FORM TO THE IRS AT THE ADDRESS PROVIDED ABOVE.**

1. Name and Address of legal entity (Include Zip Code) <i>(Use the same name and address as used for the return specified below)</i>	2. Taxpayer Identification Number (TIN) <i>(Enter Employer Identification Number)</i> _ _ _ - _ _ _ _ _
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CONSENT TO DISCLOSURE OF TAX INFORMATION

Pursuant to 26 U.S.C. § 6103, I hereby authorize the Internal Revenue Service (IRS) to review the following items of "return information" (as defined in 26 U.S.C § 6103(b)(2)) from the returns (as specified below) of the legal entity identified in Box 1 for the taxable years indicated below in Box 3:

Form 1041 filers: farm income or loss, charitable contributions, income distribution deductions, exemptions, adjusted total income; total income

Form 1065 filers: guaranteed payments to partners, ordinary business income

Form 1120, 1120A, 1120C filers: charitable contributions, taxable income

Form 1120S filers: ordinary business income

Form 990T: unrelated business taxable income

I understand the IRS will review these items of return information in order to perform calculations, the results of which I authorize to be disclosed to officers and employees of the United States Department of Agriculture (USDA) for use in determining the legal entity's eligibility for specified payments for various commodity and conservation programs. The calculations performed by the IRS use a methodology prescribed by the USDA. In addition, I am aware that the USDA may use the information received for compliance purposes related to this eligibility determination, including referrals to the Department of Justice.

Specifically, the IRS will disclose to the USDA the legal entity's name and TIN, and inform the USDA if, pursuant to its calculations, the average Adjusted Gross Income (AGI) is above or below eligibility requirements as prescribed by the Food, Conservation and Energy Act of 2008. The IRS will also disclose to the USDA the type of return from which the information used for the calculations was obtained.

If the IRS is unable to locate a return that matches the taxpayer identity information provided above, or if IRS records indicate that the specified return has not been filed, for any of the taxable years listed below, the IRS may disclose that it was unable to locate a return, or that a return was not filed, for those years, whichever is applicable.

3. Check the appropriate year(s) for payment eligibility (You may check one, two, or all three)

For 2009 program payment eligibility: The applicable 3-year period for calculation of the average AGI will be the taxable years of 2007, 2006 and 2005.

For 2010 program payment eligibility: The applicable 3-year period for calculation of the average AGI will be the taxable years of 2008, 2007 and 2006.

For 2011 program payment eligibility: The applicable 3-year period for calculation of the average AGI will be the taxable years of 2009, 2008 and 2007.

- Do not sign and date unless Box 1, 2 and 3 have been completed.
- If not signed and dated, this consent to disclosure of tax information will be returned, which may delay the receipt of program benefits.
- I am aware that without this consent to disclosure, the returns and return information of the legal entity identified in Box 1 are confidential and are protected by law under the Internal Revenue Code.
- By my signature below, I certify that I am authorized under applicable state law to execute this consent on behalf of the legal entity identified in Box 1.
- It is my responsibility to timely mail this completed form to the IRS at the address provided.

4. Signature (By)	5. Title/Relationship of the Individual if Signing in a Representative Capacity	6. Date (MM-DD-YYYY)
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The U.S. Department of Agriculture (USDA) prohibits discrimination in all of its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, political beliefs, genetic information, reprisal, or because all or part of an individual's income is derived from any public assistance program. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at (202) 720-2600 (voice and TDD). To file a complaint of discrimination, write to USDA, Assistant Secretary for Civil Rights, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, S.W., Stop 9410, Washington, DC 20250-9410, or call toll-free at (866) 632-9992 (English) or (800) 877-8339 (TDD) or (866) 377-8642 (English Federal-relay) or (800) 845-6136 (Spanish Federal-relay). USDA is an equal opportunity provider and employer.

Instructions for CCC-928 Consent to Disclosure of Tax Information – Legal Entity

This consent form allows IRS’s access to, and use of, certain items of return information to perform calculations, using a methodology prescribed by the USDA, that will assist USDA in its verification of a program participant’s compliance with the adjusted gross income (AGI) limitations necessary for participation in, and receipt of, commodity, conservation, price support or disaster program benefits. This form also permits the USDA to receive certain items of return information for its eligibility determination. See page 2 of the form CCC-926, Average Adjusted Gross Income Statement, for definitions, eligibility requirements and examples.

This consent form authorizes the disclosure of these items of return information for only the time period specified. Each item of information requested on this form is needed for the IRS to (1) locate, and verify, your tax information; (2) perform the requisite Average AGI calculations; and (3) provide the USDA with the legal entity’s name and Taxpayer Identification Number (TIN), the type of return from which the specified items were located for use in the calculation, and whether or not the average AGI is above or below eligibility requirements. The IRS will not provide the USDA with any of the items specified on this consent form that it uses to perform the calculations or the average AGI figure.

Be sure to: (1) type or print legibly; (2) complete all applicable boxes; and (3) SIGN AND DATE the form. The IRS must receive this form within 120 days of your signature. If this form is not signed and dated, or is otherwise incomplete, this consent will not be accepted by the IRS and will be returned to you. This may result in a delay in your receiving any program payments and benefits that you have requested.

This form can only be signed by the person authorized under state law to sign this consent for the legal entity identified in box 1. An approved Power of Attorney (Form FSA-211) on file with USDA to sign for other customers for program transactions cannot be used for this form

Submit the original of the completed form in hard copy directly to the IRS at this address listed on the form.

Do not submit this form to the local USDA Service Center.

If you have any questions, contact your local USDA Service Center. Do not contact the IRS.

Complete Boxes 1, 2, and 3; Read all acknowledgements; Sign, complete, and date Boxes 4 through 6.

Field Name / Box No.	Instruction
1 Legal entity’s Name and Address	Enter the legal entity’s name and address for commodity, conservation and price support program benefits. <i>Please enter the same name and address as it appears on the returns filed for the taxable years checked in Box 3.</i>
2 Taxpayer Identification Number	In the format provided, enter the complete tax identification number of the legal entity identified in Box 1. <i>This will be an Employer Identification Number.</i>
3 Tax Years	Check the appropriate box(es) to indicate the 3-year period(s) used for the determination of the average adjusted gross income for payment eligibility. This also indicates the years for which this consent allows access to tax information.
4 Signature	Read the acknowledgments, responsibilities and authorizations, <i>before</i> affixing signature. <i>This form must be signed only by the individual authorized under State law to represent the legal entity identified in Box 1.</i>
5 Title	Enter title or relationship to the legal entity identified in Box 1.
6 Date	Enter the signature date in month, day and year. <i>In order for the IRS to provide USDA with the information described in the consent form, the IRS must receive this form within 120 days of your signature.</i>

Incomplete forms will be returned.

This form is available electronically.

CCC-901
(04-01-09)

U.S. DEPARTMENT OF AGRICULTURE
Commodity Credit Corporation

1. County
2. State
3. Program Year

**MEMBER'S INFORMATION
2009 and Subsequent Years**

NOTE: The primary authority for requesting and safeguarding the information described on this form is the Food, Conservation and Energy Act of 2008 (Pub. L. 110-246). Additionally, the authority for requesting this information is for 7 CFR Part 1400. The information is necessary for CCC to assist in determining eligibility for program benefits. Furnishing the requested information is voluntary. Failure to furnish the requested information will result in a determination of ineligibility for program benefits and other financial assistance administered by USDA. The information collected as a result of this form may be released to USDA employees, USDA contractors, or authorized USDA cooperators who are bound to safeguard the information under Section 1619 of the Food, Conservation and Energy Act of 1974, the E-Government Act of 2002, and related authorities.

This information collection is exempted from the Paperwork Reduction Act, as it is required for the administration of the Food, Conservation, and Energy Act of 2006 (Pub. L. 110-246, Title I, Subtitle F – Administration). The provisions of criminal and civil fraud, privacy, and other statutes may be applicable to the information provided. **RETURN THIS COMPLETED FORM TO YOUR COUNTY FSA OFFICE.**

PART A - For each individual or entity who is a member of this entity, list the member's name, social security/employer identification number, address and percentage share of ownership. If a member has both types of identification numbers, list both.

Name of Legal Entity _____

1. Member's Name	2. SSN or Tax ID Number <i>(Last 4 digits if already on file)</i>	3. Address	4. Percent Share	5. Does this member have signature authority for the legal entity? <i>(Yes or No)</i>
			%	<input type="checkbox"/> YES <input type="checkbox"/> NO
			%	<input type="checkbox"/> YES <input type="checkbox"/> NO
			%	<input type="checkbox"/> YES <input type="checkbox"/> NO
			%	<input type="checkbox"/> YES <input type="checkbox"/> NO
			%	<input type="checkbox"/> YES <input type="checkbox"/> NO

PART B - Embedded Entities: For any member listed in Part A, who is an entity, list such embedded entity's name and list the requested, information for each member of such entity. If a member has both types of identification numbers, list both. If more than one member, listed in Part A is an entity, provide the requested information for each entity on supplemental sheets.

Name of Embedded Legal Entity _____

1. Member's Name	2. SSN or Tax ID Number <i>(Last 4 digits if already on file)</i>	3. Address	4. Percent Share	5. Does this member have signature authority for the legal entity? <i>(Yes or No)</i>
			%	<input type="checkbox"/> YES <input type="checkbox"/> NO
			%	<input type="checkbox"/> YES <input type="checkbox"/> NO
			%	<input type="checkbox"/> YES <input type="checkbox"/> NO
			%	<input type="checkbox"/> YES <input type="checkbox"/> NO
			%	<input type="checkbox"/> YES <input type="checkbox"/> NO

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its program and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance program. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at (202) 720-2600 (voice and TDD). To file a complaint of Discrimination, write to USDA, Director, Office of Civil Rights, 1400 Independence Avenue, SW., Washington, DC 20250-9410, or call (800) 795-3272 (voice) or (202) 720-6382 (TDD). USDA is an equal opportunity provider and employer.

PART C - Embedded Entities: For any member listed in Part B, who is an entity, list such embedded entity's name and list the requested, information for each member of such entity. If a member has both types of identification numbers, list both. If more than one member, listed in Part B is an entity, provide the requested information for each entity on supplemental sheets.

Name of Embedded Legal Entity _____

1. Member's Name	2. SSN or Tax ID Number. <i>(Last 4 digits if already on file)</i>	3. Address	4. Percent Share	5. Does this member have signature authority for the legal entity? <i>(Yes or No)</i>
			%	<input type="checkbox"/> YES <input type="checkbox"/> NO
			%	<input type="checkbox"/> YES <input type="checkbox"/> NO
			%	<input type="checkbox"/> YES <input type="checkbox"/> NO
			%	<input type="checkbox"/> YES <input type="checkbox"/> NO
			%	<input type="checkbox"/> YES <input type="checkbox"/> NO

PART D - Embedded Entities: For any member listed in Part C, who is an entity, list such embedded entity's name and list the information for each member of such entity. If a member has both types of identification numbers, list both. If more than one member, listed in Part C is an entity, provide the requested information for each entity on supplemental sheets.

Name of Embedded Legal Entity _____

1. Member's Name	2. SSN or Tax ID Number. <i>(Last 4 digits if already on file)</i>	3. Address	4. Percent Share	5. Does this member have signature authority for the legal entity? <i>(Yes or No)</i>
			%	<input type="checkbox"/> YES <input type="checkbox"/> NO
			%	<input type="checkbox"/> YES <input type="checkbox"/> NO
			%	<input type="checkbox"/> YES <input type="checkbox"/> NO
			%	<input type="checkbox"/> YES <input type="checkbox"/> NO

Part E. Minor Members or Shareholders – For any Member or Shareholder who is a minor, provide the following: N/A

1. Minor's Name	2. Date of Birth	3. Parent's or Guardian's Name	4. Parent's or Guardian's Address	5. Parent or Guardian's SSN or Tax ID Number <i>(Last 4 digits if already on file)</i>

6. Separate Status of Minors

- (a) Is any minor a producer on a farm in which the parent or guardian has no interest? YES NO
- (b) Does any minor maintain a separate household from the parent or guardian and personally carry out farming Activities with respect to the minor's farming operation, including maintaining separate accounting? YES NO
- (c) Does any minor who is represented by a court-appointed guardian or conservator responsible for the minor 1) live in a household other than the parents' household(s), and 2) have a vested ownership in the farm? YES NO
- (d) If any minor with an interest in this farming operation can answer "YES" to Items 6(a)-6(c), list that minor's name:

PART F- CERTIFICATION - By Signing:

- I certify that I have signature authority for the entity identified in Part A and all information entered on this document is true and correct
 - I understand that furnishing incorrect information will result in forfeiture of payments and benefits.
 - I will timely provide written notification to the Farm Service Agency committees for the county and State listed on this form of any changes in the information provided.

1. Representative's Signature (By)	2. Title/Relationship of Individual Signing in the Representative	3. Date (MM-DD-YYYY)

Appendix to Form AD-1026 Highly Erodible Land Conservation (HELCS) and Wetland Conservation (WC) Certification

The following conditions of eligibility are required for persons to receive any USDA loans or other program benefits that are subject to highly erodible land and wetland conservation provisions, unless an exemption has been granted by USDA.

By signing Form AD-1026, Item 12, the producer certifies receipt of this form, and unless an exemption has been granted by USDA, agrees to the following on any farms in which such person has an interest:

A	NOT to plant or produce an agricultural commodity on highly erodible fields unless actively applying an approved conservation plan or maintaining a fully applied conservation system.
B	NOT to plant or produce an agricultural commodity on wetlands converted after December 23, 1985.
C	NOT to convert wetlands by draining, dredging, filling, leveling, landclearing or any other means that would allow the planting of any crop, pasture, agricultural commodity, or other such crops.
D	NOT to use proceeds from any FSA farm loan, insured or guaranteed, or any USDA cost-share program, in such a way that might result in negative impacts to wetlands, except for those projects evaluated and approved by NRCS.

NOTE: Signature on Form AD-1026 gives representatives of USDA authorization to enter upon and inspect all farms in which the producer has an interest for the purpose of confirming the above statements.

Any questions concerning the requirements of the Food Security Act of 1985, as amended, shall be directed to your County FSA Office personnel before signing AD-1026 in Item 12.

NOTE: The following statements are made in accordance with the Privacy Act of 1974 (5 USC 552a) and the Paperwork Reduction Act of 1995, as amended. The authority for requesting the following information to be supplied on this form is the Food Security Act of 1985, Pub. L. 99-198, and regulations promulgated under the Act (7 CFR Part 12). The information will be used to determine eligibility for program benefits and other financial assistance administered by USDA agencies. The information may be furnished to other USDA agencies, IRS, Department of Justice, or other State and Federal law enforcement agencies, and in response to orders of a court magistrate or administrative tribunal. Furnishing the Social Security Number is voluntary. Furnishing the other requested information is voluntary; however, failure to furnish to correct, complete information will result in a determination of ineligibility for certain program benefits and other financial assistance administered by USDA agencies. The provisions of criminal and civil fraud statutes, including 18 USC 286, 287, 371, 641, 1001; 15 USC 714m; and 31 USC 3729, may be applicable to the information provided by the producer on this form.

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0560-0185. The time required to complete this information collection is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. **RETURN THIS COMPLETED FORM AD-1026 TO YOUR COUNTY FARM SERVICE AGENCY (FSA) OFFICE (address printed in Item 6 of AD-1026A).**

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance program. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at (202) 720-2600 (voice and TDD). To file a complaint of discrimination, write to USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, or call (800) 795-3272 (voice) or (202) 720-6382 (TDD). USDA is an equal opportunity provider and employer.

HIGHLY ERODIBLE LAND CONSERVATION (HEL) AND WETLAND CONSERVATION (WC) CERTIFICATION

(See Page 3 for Nondiscrimination, Public Burden and Privacy Act Statements).

1. Name of Producer _____	2. I.D. Number (Last 4 digits only) _____	3. Crop Year _____
4. Do you have any interest in land that produces or could produce an agricultural commodity? <i>If "YES", or, if you are a Farm Loan Applicant continue with Item 5. If "NO", and you are not a farm loan applicant, go to Item 12 and sign and date.</i>	YES	NO
5. <i>For farm loan applicants only:</i> Will you conduct any activities for fish production, trees, vineyards, shrubs, building construction, or other non-agricultural purposes on lands for which a wetland determination has not been completed by NRCS?		
6. Are you a landlord or tenant on any farm that will not be in compliance with HELC and WC provisions? <i>If "YES", enter the farm number or contact your County FSA Office before completing this form. Farm Number: _____ (Contact your county FSA office if you are unsure of the HEL or wetland determinations applicable to your farming interests.)</i>		
7. Do any of your landlords refuse to comply with HELC requirements on any farms? <i>If "YES", enter the farm number or contact your County FSA Office before completing this form. Farm Number: _____</i>		
8. List affiliated persons with farming interests. <i>See Page 3 for an explanation. Enter "NONE", if applicable.</i>		
9. During the crop year entered in Item 3 above, or the term of a requested USDA loan, did you or will you plant and produce an agricultural commodity on land for which a highly erodible determination has not been made?	YES	NO
10. Since December 23, 1985, or during the current crop year, or during the term of a requested USDA loan, has anyone performed, or will anyone perform any activities to:		
A. Create new drainage systems, or conduct land leveling, filling, dredging, land clearing, excavation, or stump removal, that has NOT been evaluated by NRCS? <i>If "YES", indicate year(s): _____</i>		
B. Improve or modify an existing drainage system that has NOT been evaluated by NRCS? <i>If "YES", indicate year(s): _____</i>		
C. Maintain an existing drainage system that has NOT been evaluated by NRCS? <i>If "YES", indicate the year(s): _____</i> <small>Note: Maintenance is the repair, rehabilitation, or replacement of the capacity of existing drainage systems to allow for the continued use of wetlands currently in agricultural production and the continued management of other areas as they were used before December 23, 1985. This allows a person to reconstruct or maintain the capacity of the original system or install a replacement system that is more durable or will realize lower maintenance or costs.</small>		
11. If "YES" to Items 5, 10A and/or 10B or 10C enter the following for the land the answer applies to:		
A. Farm and/or tract/field number: _____		
B. Activity: _____		
C. Current land use (specify crops): _____		
D. County: _____		

A "YES" answer in Items 5, 9 or 10 authorizes FSA to refer this AD-1026 to NRCS. If you check "YES" to Item 10C, NRCS does not have to conduct a certified wetland determination. (Contact your County FSA Office if you are unsure about the answers to Items 5, 9 and 10.)

Continuous AD-1026 Certification:

I have read the AD-1026 Appendix and understand and agree that my eligibility for certain USDA program benefits is contingent upon this certification of compliance with highly erodible land and wetland conservation provisions of the Food Security Act of 1985 as amended, and if a determination is made that results in a violation and ineligibility, I agree to refund all applicable payments.

- I agree to the terms and conditions stated on AD-1026 Appendix on all land in which I have or will have an interest and understand that I am responsible for any non-compliance with these provisions.
- I agree that I will file a revised AD-1026 if there are any changes in my operation or activities that may affect compliance with these provisions.
- I understand that affiliated persons are also subject to compliance with these provisions and their failure to comply or file AD-1026 will result in loss of eligibility to persons or enterprises with whom they are affiliated. (See Page 3 of this form for affiliated persons.)

12. Signature of Producer ▶ *I hereby certify that the information on this form is true and correct to the best of my knowledge, and I authorize NRCS to make a HEL and/or certified wetland determination on the tract or farm numbers listed above.*

 Producer's Signature

 Date (MM-DD-YYYY)

13. Referral to NRCS (Completed by FSA)
Sign and date if a NRCS determination is needed for any reason including a "YES" answer in Items 5, 9, 10A, 10B, or 10C.

 13A. Signature of FSA Representative

 13B. Date (MM-DD-YYYY)

ORIGINAL - FSA COPY

NRCS COPY

PRODUCER'S COPY

INSTRUCTIONS FOR ITEM 8 OF AD-1026

The producer requesting benefits on AD-1026 shall attach a list of the applicable affiliated persons with farming interests who are required to file AD-1026. Follow the rules in this table to determine affiliated persons.

<i>IF producer, requesting benefits is a (an) . . .</i>	<i>THEN affiliated persons who must file AD-1026 if they have farming interests are . . .</i>
individual	spouse or minor children with separate farming interests, or who receives benefits under their individual ID number.
NOTE: If the individual filing is a minor child, the father and mother shall be listed as affiliates	estates, trusts, partnerships, and joint ventures in which the individual filing, or the individual's spouse or minor children have an interest.
	corporations in which the individual filing or the individual's spouse or minor children have more than 20% interest.
	general partnership
limited partnership	
limited liability company	
joint venture	
estate	
irrevocable or revocable trust	
Indian tribal venture or group	
corporation with stockholders	first level shareholders with more than 20% interest in the corporation
State	none
Church or other charitable organization	
county	
city	
public schools	
corporation with no stockholders	

KEY TO NRCS DETERMINATIONS IN ITEMS 8 THROUGH 11 LISTED ON AD-1026A

- | | |
|---|---|
| <p>8. HEL = Highly Erodible Land:
 "Y" = NRCS determined highly erodible land.
 "N" = NRCS determined no highly erodible land.
 " " = NRCS has not made a determination.</p> | <p>9. 027 = Approved Conservation Plan (CPA-027):
 "Y" = Tract has an approved conservation plan.
 "N" = Tract does not have an approved conservation plan.
 "X" = HEL flag is "Y". Producer has a 2-year grace period after soil survey is available to obtain an approved conservation plan.</p> |
| <p>10. A027 = Applying Conservation Plan:
 "Y" = Producer is actively applying an approved conservation plan or system.
 "N" = Producer is NOT actively applying an approved conservation plan or system.</p> | <p>11. W = Wetlands:
 "Y" = NRCS determined wetlands on this tract.
 (* See footnote.)
 "N" = NRCS determined no wetlands on this tract.
 " " = NRCS has not made wetland determinations on entire tract.</p> |

* NRCS has determined a wetland does exist on this tract. Contact your local NRCS office or FSA office for details concerning the location of the wetland and restrictions applying to the land according to NRCS determination before planting an agricultural commodity or performing any drainage or manipulation on this tract.

NOTE: The following statements are made in accordance with the Privacy Act of 1974 (5 USC 552a) and the Paperwork Reduction Act of 1995, as amended. The authority for requesting the following information to be supplied on this form is the Food Security Act of 1985, Pub. L. 99-198, and regulations promulgated under the Act (7 CFR Part 12). The information will be used to determine eligibility for program benefits and other financial assistance administered by USDA agencies. The information may be furnished to other USDA agencies, IRS, Department of Justice, or other State and Federal law enforcement agencies, and in response to orders of a court magistrate or administrative tribunal. Furnishing the Social Security Number is voluntary. Furnishing the other requested information is voluntary; however, failure to furnish correct, complete information will result in a determination of ineligibility for certain program benefits and other financial assistance administered by USDA agencies. The provisions of criminal and civil fraud statutes, including 18 USC 286, 287, 371, 641, 1001; 15 USC 714m; and 31 USC 3729, may be applicable to the information provided by the producer on this form.

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0560-0185. The time required to complete this information collection is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. **RETURN THIS COMPLETED FORM AD-1026 TO YOUR COUNTY FARM SERVICE AGENCY (FSA) OFFICE (address printed in item 6 of AD-1026A).**

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