Landowner Eligibility Matrix for
Agricultural Conservation Easement Program (ACEP) and Regional Conservation Partnership Program (RCPP) Easements

			Requirements for Landowners (Individuals & Legal Entities)				Requirements for Landowner Legal Entity Members			
Business Type Code	**Business Type** [9/]	**Tax ID Type**	**CCC-902 and Determined FOP** [1/]	**AD-1026 Certification** [2/]	**Conservation Compliance Eligibility (FTE)** [3/]	**Average AGI Certification** [4/, 11/]	**Members Documented on the CCC-902 and FOP** [1/]	**Member AD-1026 Certification** [5/]	**Member Conservation Compliance Eligibility (FTE)** [6/]	**Member Average AGI Certification** [4/, 11/]
00	**Individual**	SSN	Yes	Yes	Yes	Yes				
02	**General Partnership**	EIN	Yes	Yes	Yes [7/]	Exempt [8/]	Yes	Yes	Yes	Yes
04	**Corporation**	EIN	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
05	**Limited Partnership**	EIN	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
06	**Estate**	EIN	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
07	**Trust - Revocable**	SSN [10/]	Yes	Yes	Yes	Yes				
07	**Trust - Revocable**	EIN	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
09	**State/Local Government** [12/]	EIN	Yes	Yes	Yes	Yes	No	No	No	No
10	**Non-profit or Tax-Exempt Organizations and similar organizations**	EIN	Yes	Yes	Yes	Yes	No	No	No	No
17	**Trust - Irrevocable**	EIN	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
18	**Individual Operating as a Small Business**	EIN	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
20	**Indian Tribal Venture**	EIN	Yes	Yes	Yes	Exempt	No	No	No	No
22	**Limited Liability**	EIN	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes

	Company (LLC)									
22	**Limited Liability Company (LLC)**	SSN 10/	Yes	Yes	Yes	Yes	No	No	No	No

1/ Form CCC-902 and, if required by the Farm Service Agency (FSA), form CCC-901 must be on file for all individuals and legal entities considered landowners, and the farm operating plan (FOP) must be in "Determined" status in Subsidiary. For business types where "Members Documented on the CCC-902 and FOP" is "Yes," such forms and the FOP must reflect the current membership that totals 100% and each member must have a tax ID. See National Instruction Title 440 Part 324 for more information.
2/ A Subsidiary status of "Certified" is an example of a status that meets conservation compliance provisions. "Awaiting Affiliate Certification" and "Affiliate Violation" are examples of statuses that do not meet conservation compliance provisions.
3/ Conservation compliance eligibility, also known as farm/tract eligibility (FTE), reflects the combined result of determinations on highly erodible land conservation (HELC) and wetland conservation (WC) determinations recorded in FSA's Subsidiary system initiated by the filing of form AD-1026. All landowners must maintain a compliant status for conservation compliance in Subsidiary. "In Compliance" is an example of a status for farm/tract eligibility in Subsidiary that meets the conservation compliance provisions, which summarizes all "Compliant" statuses for the HEL, planted converted wetland, and converted wetland eligibility factors. FSA should be consulted on any other status and whether it is a status that meets the conservation compliance provisions for NRCS easement program participation. Certain statuses (e.g., "Reinstated") indicate pending actions related to a violation or past violation and must be further investigated.
4/ Average adjusted gross income (AGI) certification is required for all business types and their members where "Average AGI Certification" or "Member Average AGI Certification" is "Yes." AGI certifications for landowners and landowner legal entity members are completed using form CCC-941, "Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax information," or successor form. Form CCC-941 must be filed with FSA and the eligibility value will be available in FSA's Subsidiary system. Landowner legal entities will have payment reductions in an amount commensurate with the ownership shares of any AGI-ineligible members. This reduction will occur at payment, but landowner participants must be informed of this reduction before signing the easement enrollment agreement. See National Instruction 440-314 or successor policy for guidance on AGI waivers.
5/ AD-1026 certification must be checked and documented where "Member AD-1026 Certification" is "Yes" and those members must have filed and certified a form AD-1026. Only members considered affiliated persons with farming interests, as determined by FSA, need to file and certify conservatio n compliance on form AD-1026. As a result, certain members may reflect as "Not Filed" in Subsidiary, which is an acceptable status if FSA determined the member is not an affiliate required to file form AD-1026. See FSA Handbook 6-CP paragraph 302 for more guidance.
6/ Member conservation compliance eligibility must be checked and documented where "Member Conservation Compliance Eligibility (FTE)" is "Yes." See footnote 3/ above. "No Association" is an acceptable status in Subsidiary for members that are not required to have FTE.
7/ FTE should be documented at both the joint operation (general partnership) level and the member level since a member may be ineligible on another tract, impacting eligibility. The joint operation at the entity level (not member level) must have an association with the land; members may have a "No Association" FTE status.
8/ AGI is not evaluated at the entity level for this business type; it is checked at the member level.
9/ Business types and codes that do not appear on this table are not eligible landowners under any easement program. This includes 03 Joint Ventures, 08 Federal Entity, 13 Public School, 14 Bureau of Indian Affairs, 15 Indians Represented by BIA, 23 Financial Institution, and 48 News Media or successor business types and codes.
10/ See FSA Handbook 11-CM, including but not limited to paragraphs 117–119, for more guidance on revocable trusts and single member LLCs using a social security number (SSN) as the tax ID. Such business types must not be set up with members. Form CCC-941 is completed for the individual to whom the SSN is issued, and the AGI determination should display for the records that contain the SSN.
11/ The AGI determination in Subsidiary may be reset to "Not Filed" and the SED determination will be reset to "No Determination" when the either of the following is upd ated in SCIMS: the tax ID number or an AGI Type change between "Exempt" or "Non-Exempt." This requires FSA to validate the change with IRS.

12/ State and local governments can only be a landowner for an entity-held easement that is eligible for and being completed as a buy-protect-sell transaction; they are ineligible to participate in any other capacity as a landowner.