USDA Farm Service Agency
U.S. DEPARTMENT OF AGRICULTURE

FARMERS.GOV

Apply Now!

A Packet of USDA Farm Service Agency (FSA) Eligibility Forms

for Entities

AUGUST 2026

farmers.gov/

Dear Agricultural Partners and New or Prospective Customers,

Thank you for your interest in working with USDA's Farm Service Agency (FSA). Our agency is honored to partner with farmers and ranchers as they navigate every stage of their operation—from getting started to expanding. FSA offers a full suite of programs to help agricultural producers access capital, protect the land and manage risk. We recognize it can be challenging for new customers to navigate the Agency and to get started so we have developed a packet of information that will help producers get to know FSA and will ensure a more productive customer experience when visiting with local FSA staff. FSA is here to grow with you, and you do not have to navigate the agency alone. **Enclosed in this FSA *Apply Now* Packet is your gateway to USDA Farm Production & Conservation (FPAC) mission area support.**

These forms are needed for customers to participate in FSA and Natural Resources and Conservation Service (NRCS) programs. Specific programs will also have a program application and may also have additional program eligibility forms that need to be completed. Instructions for completing these forms are available at: **farmers.gov/working-with-us/common-forms**. FSA encourages new customers to contact their local USDA Service Center and schedule a one-on-one appointment with our dedicated FSA employees who are ready and willing to assist new customers in the process of getting started with USDA. You can locate your USDA Service Center's address and phone number at **farmers.gov/service-center-locator**.

We have tools and flexibilities built into many programs to support you as your farming operation changes, and we want to hear from you as these things changes happen so that we can leverage available resources to assist you. We will also work with you to update your customer records. Also, to participate in FSA's **County Committee election** nomination and voting process—an important and unique producer right and privilege—new FSA customers need to report any changes to their agricultural operation to FSA. It's important to file ongoing notice of loss reports, acreage/crop certifications, and to participate in FSA's County Committee election nomination and voting processes.

Additionally, **FSA's Loan Assistance Tool** is an online platform that guides interested applicants through the farm loan application process. It helps users check their eligibility, directs them to suitable loan types, provides a documentation checklist, and assists with loan application forms. It was launched by the USDA to expand credit access and provide consistent customer experience for all farm loan applicants.

Our skilled and knowledgeable FSA County Office staff delivers direct, in-person, support to producers in every county in the nation and many U.S, territories. Each state has a State Outreach Coordinator (**fsa.usda.gov/programs-and-services/outreach-and-education/state-outreach-coordinators/index**) and Beginning Farmer Coordinator (**farmers.gov/your-business/beginning-farmers/coordinators**) who can connect you to specific resources available through USDA and our partner organizations. The USDA Farmers website (**farmers.gov**) compiles all farmer-related content from multiple agencies into a one-stop online resource. Here you will find our latest news and announcements, deadlines, tools, the local service center locator and tips on how to prepare for your first visit to your local service center office.

The **Receipt for Service (RFS)**, as required by federal law and USDA regulations, ensures that all USDA customers are properly served in their local offices. All FSA, NRCS, and Rural Development offices are required to provide documentation to you of any services you request. This includes in-person, telephone, and virtual meeting and appointments as well as requests and documentation received via the US Postal Service or email. If the RFS is not offered at the end of your business transaction, you may request it for your records. Additionally, receipts created on or after Aug. 2, 2024, are now accessible online at **farmers.gov/accounts**. Producers and/or their advocates are always encouraged to share their understanding of the meeting via email with our team.

FSA is committed to helping you navigate the *many* opportunities and federal farm program benefits we provide to farmers, ranchers, and landowners to help you reach your production agriculture goals and supporting American agriculture.

Steps to Eligibility:

1. Form AD-2047, *Customer Data Worksheet*
   - This form will be filled out for all individuals and legal entities (including entity members) who have not previously provided their personal information to USDA that positively identifies the applicant.

2. Form CCC-860, *Socially Disadvantaged, Limited Resource, Beginning and Veteran Farmer or Rancher Certification*, (if applicable).
   - This form is used to certify that an individual, legal entity, or joint operation is a member of one or more of the specific producer groups listed on the form.

3. Establish a Farm Record and Obtain a Farm Number
   - This is required to participate in USDA programs. FSA will need documents to prove your association with the land in your farming operation. There are several ways to prove association with land. For an owner, this may be a property deed. If you do not own the land, you may provide a lease agreement. Additionally, FSA has further methods for operators on heirs' property to prove their association. If your operation is incorporated or an entity, we may need proof of your signature authority and legal ability to sign contracts with USDA.

4. Form AD-1026 *Highly Erodible Land Conservation (HELC) and Wetland Conservation (WC) Certification*)
   - Most USDA programs require a producer complete the AD-1026. If the applicant does not have any farming interests, this can be certified in box 5A. If the applicant does have a farming interest, the form must be completed in its entirety and information must be submitted to establish the farm records for which the certification applies.

5. Form CCC-941, *Average Adjusted Gross Income (AGI)*
   - To participate in many programs, you can't have an average adjusted gross income of more than $900,000. To certify this, you file the Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information (CCC-941) each year.

6. Form CCC-902E, *Farm Operating Plan for an Entity*
   - Your local Farm Service Agency representative assists you in completing a Farm Operating Plan (CCC-902). Every farming operation completes a CCC-902 to provide information regarding the operation's structure and contributions of capital, equipment, land, labor, and management.

7. Form CCC-902E, *Continuation Form for Farm Operating Plan for an Entity*
   - This form provides additional space as needed for specific Parts of the CCC-902E for collection of information about general partnerships, joint ventures, Indian Tribes, corporations, limited partnerships, limited liability companies, trusts, estates, charitable/tax-exempt organizations, public schools, city/county/state-owned entities, or other similar entities that is used by FSA to determine eligibility for payments.

8. Form CCC-901, M*ember Information for Legal Entities* (only for entities).
   - Legal entities will fill out the CCC-901 to facilitate the administration of the payment limitation and eligibility requirements, including providing members' names and taxpayer identification numbers.

9. Form SF-3881, *Payment Enrollment Form for FSA*
   - USDA payments are generally directly deposited with your bank. This form will allow you to set up or change your direct deposit information for USDA payments.

10. Form SF-1199A, *Payment Enrollment Form for NRCS*
    - USDA payments are generally directly deposited with your bank. This form will allow you to set up or change your direct deposit information for USDA payments.

Forms Approved – OMB No. 0560-0265
OMB Expiration Date: 01/31/2027

AD-2047
(03-19-25)

U.S. DEPARTMENT OF AGRICULTURE
Farm Service Agency
Rural Development
Natural Resources Conservation Service
Risk Management Agency
Agricultural Marketing Service

CUSTOMER DATA WORKSHEET

NOTE: *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 the Computer Security Act of 1987 (Pub. L. 100-235), OMB Circular A-123, Federal Managers' Financial Integrity Act of 1982, and Privacy Act of 1974 (5 USC 552a - as amended). The information will be used to document a request by the producer for updating the business partner record. 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 Notices for AMS-3, Perishable Agricultural Commodities Act (PACA), USDA/FSA-2, Farm Records File (Automated), USDA/NRCS-1, Landowner, Operator, Producer, Cooperator, or Participant Files, and USDA/RD-1, Applicant, Borrower, Grantee, or Tenant File. Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility to request changes within the business partner record.*

Public Burden Statement (Paperwork Reduction Act Statement): *According to the Paperwork Reduction Act requirement, 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 0560-0265. The time required to complete this information collection is estimated to average 3 minutes (.05 hours) 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. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden by emailing to: askusda@usda.gov (Subject: OMB NO. 0560-0265).*

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 CUSTOMER INFORMATION

1. Reason for Request *(Check appropriate box(es) below:)*

☐ New Customer ☐ Update Existing Customer Record

2A. Customer's Full Name or Business Name and Address *(Including Zip Code)*	2B. Customer Business Type *(Example: Individual, Corporation, LLC, Estate, Trust, etc.)*

2C. Home Telephone Number *(Area Code)*	2D. Business Telephone Number *(Area Code)*	2E. Mobile Telephone Number *(Area Code)*

2F. Email Address	2G. Does the customer want to receive sensitive (but non-PII) Producer or farm specific related emails? ☐ YES ☐ NO
3A. Taxpayer Identification Number *(Complete TIN for new customer or last 4 digits for existing customer) and Type (SSN, EIN, ITN, etc.)*	3B. Birthdate *(Only required if the customer is a minor)*
3C. Citizenship Status: *(For Individuals Only)* ☐ U.S. Resident ☐ Resident Alien *(I-551 Required)* ☐ Not a US Citizen or Resident Alien Citizenship country if not US:	3D. *Originating Country (For Foreign Entities Only)*

Demographic Information

Departmental Regulation 4370-001 provides USDA's policies for collecting demographic data, including race, ethnicity and sex. Providing demographic information is voluntary and at the discretion of the customer. Demographic information is used by USDA for statistical purposes only and will not be used to determine an applicant's eligibility for programs or services for which they apply. You may disregard providing information in items 4A, 4B or 4C if the information has previously been provided to USDA. A customer identified in Item 2A that is a legal entity must base responses to the race, ethnicity and sex on the individual persons holding at least 50 percent ownership interest in the legal entity.

4A. Race/Ethnicity: *(Note: Select all that apply.)* ☐ American Indian or Alaskan Native ☐ Asian ☐ Black or African American ☐ Hispanic or Latino ☐ Middle Eastern or North African ☐ Native Hawaiian or Pacific Islander ☐ White **Note**: See instructions for legal entities	4B. Sex *(Individual)*: ☐ Male ☐ Female	4C. Sex *(Legal Entity)* ☐ Not applicable/unknown ☐ Organization/Female Owned ☐ Organization/Male Owned
	Date Stamp	

5. Customer has interest in one or more of the following agencies. *(Check Appropriate Agency(ies) below:)*

☐ AMS ☐ FSA ☐ NRCS ☐ RMA ☐ RD

6. Is the Customer a Multi-County Producer? ☐ YES (If "YES," list States and/or Counties below:) ☐ NO

7. See form instructions for signature requirements.

7A. Customer Signature	7B. Title/Relationship	7C. Date *(MM-DD-YYYY)*

PART B SERVICE CENTER ACTION

8A. Agency Who Received Request: *(Check one below)* ☐ FSA ☐ NRCS ☐ RD	8B. Initials of Employee Receiving Request *(If Different than Item 12A)*	8C. Date Service Center Employee Received the Request *(MM-DD-YYYY)*

9. How the Request for Change was Received:

☐ Office Visit ☐ Telephone ☐ FAX ☐ USPS ☐ Box ☐ One Span ☐ Other *(Specify)*:

10. COC LAA:

11. Remarks, if Applicable:

12A. Signature of Employee Updating Business Partner if not initialed in Item 8B.	12B. Date Service Center Employee Updating Business Partner *(MM-DD-YYYY)*

Non-Discrimination Statement: *In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.*

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the State or local Agency that administers the program or contact USDA through the Telecommunications Relay Service at 711 (voice and TTY). Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at http://www.ascr.usda.gov/complaint_filing_cust.html and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Mail Stop 9410, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email:program.intake@usda.gov.

USDA is an equal opportunity provider, employer, and lender.

OMB Control Number/Expiration date: 0560-0297 and 09/30/2024
OMB Control Number/Expiration date: 0560-0309 and 12/31/2025
OMB Control Number/Expiration date: 0560-0311 and 12/31/2024

CCC-860
(01-11-23)

U.S. DEPARTMENT OF AGRICULTURE
Commodity Credit Corporation

SOCIALLY DISADVANTAGED, LIMITED RESOURCE, BEGINNING AND VETERAN FARMER OR RANCHER CERTIFICATION

1A. County FSA Office Name and Address
(Including Zip Code)

1B. Telephone Number
(Area Code)

1C. Program Year

2. Applicant's Name and Address

INSTRUCTIONS:

Complete Parts A, B, C D, and/or E as applicable. Read the information relating to false certification in Part F. Return this form to the address in Item 1 above.

INFORMATION: ***If a legal entity requests to be considered a "socially disadvantaged," "limited resource," "beginning" or "veteran" farmer or rancher, the entity must meet the definition as provided on Page 2 of this form. Farmer or rancher includes; "owners", "operators" and "other producers".***

PART A – CERTIFICATION OF SOCIALLY DISADVANTAGED FARMER OR RANCHER

3. I certify that I am a member of a group listed below, whose members have been subject to racial, ethnic, or gender prejudice because of their identity as members of a group without regard to their individual qualities. (Check all that apply apply but note that if only "women" is checked without selecting the other category, the selection does not make the applicant socially disadvantaged for conservation programs).

☐ Women.

☐ American Indians or Alaskan Natives, Asians or Asian Americans, Black or African Americans, Native Hawaiians or other Pacific Islanders, Hispanics.

PART B – CERTIFICATION OF LIMITED RESOURCE FARMER OR RANCHER

Limited resource farmer or rancher status can be determined by using a web site available through the Limited Resource Farmer and Rancher Online Self-Determination Tool through Natural Resources Conservation Service at https://lrftool.sc.egov.usda.gov/.

☐ ***4. I certify that the following statements are true by checking the box:***

My/our direct or indirect gross farm sales (as individuals, if applicable for the entity or joint operation) do not exceed the amount identified in the Limited Resource Farmer/Rancher Self-Determination Tool for the 2 calendar years that precede the complete taxable year before the relevant program year (see Table 1 on Page 2 of this form), adjusted upwards in later years for any general inflation.

My/our total household income (as individuals, if applicable for the entity or joint operation) was at or below the national poverty level for a family of four in each of the same 2 previous years (see Table 1 on Page 2 of this form) referenced above.

PART C – CERTIFICATION OF BEGINNING FARMER OR RANCHER

☐ ***5. I certify that the following statements are true by checking the box and providing the date I began farming:***

I (or if applicable, the entity or joint operation) have not operated a farm or ranch for more than 10 years.

I (or if applicable, the entity or joint operation) substantially participate in the operation.

_____
Date (Month/Year began farming)

PART D – CERTIFICATION OF VETERAN FARMER OR RANCHER

6. I certify that I am a farmer or rancher who has served in the Armed Forces as defined in 38 U.S.C. 101(10) and I meet the requirements of at least one of the boxes below: (Check all that apply)

☐ A. I (or if applicable, the entity or joint operation) have not operated a farm or ranch for more than 10 years and began farming in _____ .
Date (Month/Year)

☐ B. I (or if applicable, the entity or joint operation) am a veteran (as defined in 38 U.S.C. 101(2)) who first obtained status as a veteran during the most recent 10-year period _____ .
Date (Month/Year)

PART E – NAP COVERAGE OPTION

By submitting a certification under Parts A, B, C, and/or D, you are also certifying that you are eligible for a service fee waiver for catastrophic coverage on eligible crops under the Noninsured Crop Disaster Assistance Program (NAP) for each program year for which your certification is applicable. Additionally, higher levels of NAP coverage can be purchased with reduced premiums through your local FSA County Office. NAP is subject to 7 CFR Part 1437 and the NAP Basic Provisions, available at: https://www.fsa.usda.gov/programs-and-services/disaster-assistance-program/noninsured-crop-disaster-assistance/index

Your signature on this certification is your application for NAP catastrophic coverage, and acknowledgement and receipt of the NAP Basic Provisions, on eligible crops for each program year for which your certification is applicable, unless you opt out of NAP catastrophic coverage for eligible crops in Item 7 below. For more information about NAP, visit your local FSA County office.

7. If you do not want to participate in NAP, enter a check mark in the box provided. I elect to opt out of NAP coverage ☐

PART F – PENALTY FOR FALSE CERTIFICATION

The penalty for false certification is loss of all benefits for the crop year in which the false certification was made.

8A. Applicant's Signature *(By)*	8B. Title/Relationship of the Individual Signing in the Representative Capacity	8C. Date *(MM-DD-YYYY)*

NOTE: *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 the Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.) and the Agricultural Act of 2014 (Pub. L. 113-79). The information will be used to certify that an individual, legal entity, or joint operation is a member of a socially disadvantaged group, qualifies as a limited resource CCC producer, qualifies as a beginning farmer or rancher or qualifies as a veteran farmer or rancher. 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) and USDA/FSA-14, Applicant/Borrower. Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility for socially disadvantaged, limited resource, or beginning farmer or rancher program benefits.*

Paperwork Reduction Act (PRA) Statement: *Information collection is exempted from PRA as specified in 7 U.S.C. 9091(c)(2)(B).*

Public Burden Statement (Paperwork Reduction Act): *Public reporting burden for this collection is estimated to average 6 minutes per response, including reviewing instructions, gathering and maintaining the data needed, completing (providing the information), and reviewing the collection of information. For the CFAP, ERP Phase 1 and 2, and FSCSC, you are not required to respond to this collection of information unless valid OMB control numbers are displayed.*

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at http://www.ascr.usda.gov/complaint_filing_cust.html and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov. USDA is an equal opportunity provider, employer, and lender.

Definitions:

A. Socially Disadvantaged Farmer or Rancher:

A socially disadvantaged farmer or rancher is a farmer or rancher who is a member of a group whose members have been subject to racial, ethnic, or gender prejudice because of their identity as members of a group without regard to their individual qualities. Groups include: American Indians or Alaskan Natives, Asians or Asian Americans, Blacks or African Americans, Native Hawaiians or other Pacific Islanders, Hispanics, and women (for those selecting a group that includes gender). Note that if applicant only checks "women" without also selecting the other category the selection does not make applicant socially disadvantaged for conservation programs.

For entities requesting to be considered socially disadvantaged, at least 50% of the interest must be held by socially disadvantaged individuals.

B. Limited Resource Farmer or Rancher:

A limited resource farmer or rancher is a farmer or rancher that meets the criteria for both of the following:

- A producer whose direct or indirect gross farm sales do not exceed the amount identified in the Limited Resource Farmer/Rancher Self-Determination Tool* in each of the 2 calendar years that precede the complete taxable year before the relevant program year, adjusted upwards in later years for any general inflation, and

Table 1: Direct and Indirect Gross Sales	
Program Year	Corresponding Years
2017	2014 and 2015
2018	2015 and 2016
2019	2016 and 2017
2020	2017 and 2018

- A producer whose total household income was at or below the national poverty level for a family of four in each of the same 2 previous years reference in paragraph (1) of this definition.

* A limited resource farmer or rancher status can be determined using the web site available through the Limited Resource Farmer and Rancher Online Self-Determination Tool through Natural Resources Conservation Service at *https://lrftool.sc.egov.usda.gov/*.

For entities requesting to be considered limited resource farmer or rancher, all members must be a limited resource farmer or rancher.

Note: This definition is not applicable to Farm Loan Programs.

C. Beginning Farmer or Rancher:

A beginning farmer or rancher is a person or legal entity for which both of the following are true for the farmer or rancher:

- Has not operated a farm or ranch for more than 10 years, and
- Materially and substantially participates in the operation.

For entities to be considered a beginning farmer or rancher, at least 50% of the interest must be beginning farmers or ranchers.

NOTE: This definition is not inclusive of all Farm Loan Programs requirements.

D. Veteran Farmer or Rancher:

A veteran farmer or rancher is a farmer or rancher who has served in the Armed Forces (as defined in section 101 (10) of title 38) and who —

- Has not operated a farm or ranch for more than 10 years total, or
- Has obtained status as a veteran (as so defined in 38 U.S.C. 101(2)) during the most recent 10-year period.

For entities requesting to be considered a veteran farmer or rancher, at least 50% of the interest must be held by veteran farmers or ranchers.

E. NAP Coverage Option:

The Noninsured Crop Disaster Assistance Program (NAP) provides financial assistance to producers of non-insurable crops when a low yield, loss of inventory, or prevented planting occurs due to natural disasters. Non-insurable crops are those not insured by the Federal Crop Insurance Corporation. Eligible crops for NAP are commercially grown for food or fiber (excluding livestock and their by-products), commodities, and industrial crops for which crop insurance, excluding pilot coverage, is not available.

Catastrophic coverage is equal to 50 percent of your expected yield and 55 percent of the expected price for the eligible crop (referred to as Basic 50/55). You are not required to pay a fee or a premium for this level of coverage. Additional coverage options and higher levels of coverage are available with a premium. To avail yourself to these options, you must timely file CCC-471 (NAP Application for Coverage) in any FSA County office.

For additional information regarding NAP, visit FSA's NAP page at:
https://www.fsa.usda.gov/programs-and-services/disaster-assistance-program/noninsured-crop-disaster-assistance/index

This form is available electronically. *(See Page 2 for Privacy Act and Paperwork Reduction Act Statements)*

AD-1026
(10-30-14)

U.S. DEPARTMENT OF AGRICULTURE
Farm Service Agency

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

Read attached AD-1026 Appendix before completing form.

PART A – BASIC INFORMATION

1. Name of Producer	2. Tax Identification Number *(Last 4 digits)*	3. Crop Year

4. Names of affiliated persons with farming interests. *Enter "None," if applicable.*

Affiliated persons with farming interests must also file an AD-1026. See Item 7 in the Appendix for a definition of an affiliated person.

5. Check one of these boxes if the statement applies; otherwise continue to Part B.

A. ☐ The producer in Part A does not have interest in land devoted to agriculture. Examples include bee keepers who place their hives on another person's land, producers of crops grown in greenhouses, and producers of aquaculture AND these producers do not own/lease any agricultural land themselves. **Note:** Do not check this box if the producer shares in a crop.

B. ☐ The producer in Part A meets all three of the following:
- does not participate in any USDA program that is subject to HELC and WC compliance except Federal Crop Insurance.
- only has interest in land devoted to agriculture which is exclusively used for perennial crops, except sugarcane, and
- has not converted a wetland after February 7, 2014.

Perennial crops include, but are not limited to, tree fruit, tree nuts, grapes, olives, native pasture and perennial forage. A producer that produces alfalfa should contact the Natural Resources Conservation Service at the nearest USDA Service Center to determine whether such production qualifies as production of a perennial crop.

Note: *If either box is checked, and the producer in Part A does not participate in Farm Service Agency (FSA) or Natural Resources Conservation Service (NRCS) programs, the full tax identification number of the producer must be provided, but establishment of detailed farm records with FSA is not required. Go to Part D and sign and date.*

PART B - HELC/WC COMPLIANCE QUESTIONS

Indicate YES or NO to each question. *If you are unsure of whether a HEL determination, wetland determination, or NRCS evaluation has been completed, contact your local USDA Service Center.*	**YES**	**NO**
6. During the crop year entered in Part A or the term of a requested USDA loan, did or will the producer in Part A plant or produce an agricultural commodity (including sugarcane) on land for which an HEL determination has not been made?	☐	☐
7. Has anyone performed (since December 23, 1985), or will anyone perform any activities to:		
A. Create new drainage systems, conduct land leveling, filling, dredging, land clearing, or excavation that has **NOT** been evaluated by NRCS? ***If "YES", indicate the year(s):*** _____	☐	☐
B. Improve or modify an existing drainage system that has **NOT** been evaluated by NRCS? ***If "YES", indicate the year(s):*** _____	☐	☐
C. Maintain an existing drainage system that has **NOT** been evaluated by NRCS? ***If "YES", indicate the year(s):*** _____ **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.*	☐	☐

Note: *If "YES" is checked for Item 7A or 7B, then Part C must be completed to authorize NRCS to make an HELC/WC and/or certified wetland determination on the identified land. If "YES" is checked for Item 7C, NRCS does not have to conduct a certified wetland determination.*

8. Check one or both boxes, if applicable; otherwise, continue to Part C or D.

A. ☐ Check this box only if the producer in Part A has FCIC reinsured crop insurance and filing this form represents the first time the producer in Part A, including any affiliated person, has been subject to HELC and WC provisions.

B. ☐ Check this box if either of the following applies to the producer and crop year entered in Part A:
- Is a tenant on a farm that is/will not be in compliance with HELC and WC provisions because the landlord refuses to allow compliance, but all other farms not associated with that landlord are in compliance. (AD-1026B, Tenant Exemption Request, must be completed).
- Is a landlord of a farm that is/will not be in compliance with HELC and WC provisions because of a violation by the tenant on that farm, but all other farms not associated with that tenant are in compliance. (AD-1026C, Landlord or Landowner Exemption Request, must be completed).

PART C – ADDITIONAL INFORMATION

9. If "YES" was checked in Item 6 or 7, provide the following information for the land to which the answer applies:

A. Farm and/or tract/field number: _____
If unknown, contact the Farm Service Agency at the nearest USDA Service Center.

B. Activity: _____

C. Current land use *(specify crops)*: _____

D. County: _____

PART D – CERTIFICATION OF COMPLIANCE

I have received and read the AD-1026 Appendix and understand and agree to the terms and conditions therein on all land in which I (or the producer in Part A if different) and any affiliated person have or will have an interest. I understand that eligibility for certain USDA program benefits is contingent upon this certification of compliance with HELC and WC provisions and I am responsible for any non-compliance. I understand and agree that this certification of compliance is considered continuous and will remain in effect unless revoked or a violation is determined. I further understand and agree that:

- all applicable payments must be refunded if a determination of ineligibility is made for a violation of HELC or WC provisions.
- NRCS may verify whether a HELC violation or WC has occurred.
- a revised Form AD-1026 must be filed if there are any operation changes or activities that may affect compliance with the HELC and WC provisions. I understand that failure to revise Form AD-1026 for such changes may result in ineligibility for certain USDA program benefits or other consequences.
- affiliated persons are also subject to compliance with HELC and WC provisions and their failure to comply or file Form AD-1026 will result in loss of eligibility for applicable benefits to any individuals or entities with whom they are considered affiliated.

Producer's Certification:
I hereby certify that the information on this form is true and correct to the best of my knowledge.

10A. Producer's Signature *(By)*	10B. Title/Relationship *(If Signing in Representative Capacity)*	10C. Date *(MM-DD-YYYY)*
FOR FSA USE ONLY *(for referral to NRCS)* Sign and date if NRCS determination is needed.	11A. Signature of FSA Representative	11B. Date *(MM-DD-YYYY)*

IMPORTANT: If you are unsure about the applicability of HELC and WC provisions to your land, contact your local USDA Service Center for details concerning the location of any highly erodible land or wetland and any restrictions applying to your land according to NRCS determinations before planting an agricultural commodity or performing any drainage or manipulation. Failure to certify and properly revise your compliance certification when applicable may: (1) affect your eligibility for USDA program benefits, including whether you qualify for reinstatement of benefits through the Good Faith process; and (2) result in other consequences.

NOTE: *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 12, the Food Security Act of 1985 (Pub. L. 99-198), and the Agricultural Act of 2014 (Pub. L. 113-79). The information will be used to certify compliance with HELC and WC provisions and to determine producer eligibility to participate in and receive benefits under programs administered by USDA agencies. 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) and USDA/FSA-14, Applicant/Borrower. Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of producer ineligibility to participate in and receive benefits under programs administered by USDA agencies.*

This information collection is exempted from the Paperwork Reduction Act as specified in the Agricultural Act of 2014 (Pub. L. 113-79, Title II, Subtitle G, Funding and Administration). The provisions of appropriate criminal and civil fraud, privacy, and other statutes may be applicable to the information provided. ***RETURN THIS COMPLETED FORM AD-1026 TO YOUR COUNTY FARM SERVICE AGENCY (FSA) OFFICE.***

The U.S. Department of Agriculture (USDA) prohibits discrimination against its customers, employees, and applicants for employment on the basis of race, color, national origin, age, disability, sex, gender identity, religion, reprisal, and where applicable, political beliefs, marital status, familial or parental status, sexual orientation, or all or part of an individual's income is derived from any public assistance program, or protected genetic information in employment or in any program or activity conducted or funded by the Department. (Not all prohibited basis will apply to all programs and/or employment activities.) Persons with disabilities, who wish to file a program complaint, write to the address below or if you require alternative means of communication for program information (e.g., Braille, large print, audiotape, etc.) please contact USDA's TARGET Center at (202) 720-2600 (voice and TDD). Individuals who are deaf, hard of hearing, or have speech disabilities and wish to file either an EEO or program complaint, please contact USDA through the Federal Relay Service at (800) 877-8339 or (800) 845-6136 (in Spanish).

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at ***http://www.ascr.usda.gov/complaint_filing_cust.html****, or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter by mail to U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, by fax (202) 690-7442 or email at* ***program.intake@usda.gov****. USDA is an equal opportunity provider and employer.*

APPENDIX TO FORM AD-1026
HIGHLY ERODIBLE LAND CONSERVATION (HELC) AND WETLAND CONSERVATION (WC) CERTIFICATION

1. Overview

The following conditions of eligibility are required for a producer to receive any U.S. Department of Agriculture (USDA) loans or other program benefits that are subject to the highly erodible land conservation (HELC) and wetland conservation (WC) provisions. Unless an exemption has been granted by USDA, the producer agrees to all of the following on all farms in which the producer, and any affiliated person to the producer (as specified in 7 CFR Part 12), has an interest:

- **NOT** to plant or produce an agricultural commodity on highly erodible land or fields unless being farmed in accordance with a conservation plan or system approved by the Natural Resources Conservation Service.
- **NOT** to plant or produce an agricultural commodity on a wetland that was converted after December 23, 1985.
- **NOT** to have converted a wetland after November 28, 1990, for the purpose, or to have the effect, of making the production of an agricultural commodity possible on such converted wetland.
- **NOT** to convert a wetland by draining, dredging, filling, leveling, removing woody vegetation, or any other activity that results in impairing or reducing the flow and circulation of water in a way that would allow the planting of an agricultural commodity.
- **NOT** to use proceeds from any Farm Service Agency farm loan, insured or guaranteed, or any USDA financial assistance program, in such a way that might result in negative impacts to a wetland, except for those projects evaluated and approved by Natural Resources Conservation Service.

2. Statutory and Regulatory Authority

The Food Security Act of 1985, as amended, requires producers participating in most programs administered by the Farm Service Agency (FSA), Natural Resources Conservation Service (NRCS), and the Risk Management Agency (RMA) to comply with HELC and WC provisions on all land owned or farmed that is considered highly erodible or a wetland unless USDA determines an exemption applies. Producers participating in these programs, and any individual or entity considered to be an affiliated person of a participating producer, are subject to these provisions. The regulations covering these provisions are set forth at 7 CFR Part 12; all such provisions, whether or not explicitly stated herein, shall apply.

3. Explanation of Terms

Agricultural commodity is **any** crop planted and produced by annual tilling of the soil, including tilling by one-trip planters, or sugarcane.

Highly erodible land is any land that has an erodibility index of 8 or more.

Highly erodible fields are fields where either:

- 33.33 percent or more of the total field acreage is identified as soil map units that are highly erodible; or
- 50 or more acres in such field are identified as soil map units that are highly erodible.

Perennial crop is any crop that is planted once and produces crops over multiple years. Go to www.nrcs.usda.gov/compliance for a list of perennial and annual crops.

Wetland is an area that:

- has a predominance of hydric soils (wet soils);
- is inundated or saturated by surface or groundwater (hydrology) at a frequency and duration sufficient to support a prevalence of hydrophytic (water tolerant) vegetation typically adapted for life in saturated soil conditions; and
- under normal circumstances supports a prevalence of such vegetation, except that this term does not include lands in Alaska identified as having a high potential for agricultural development and a predominance of permafrost soils.

4. NRCS and FSA Determinations

When making HELC and WC compliance determinations:

- NRCS makes technical determinations; these include:
  - For HELC compliance:
    - whether land is considered highly erodible;
    - establishing conservation plans or systems; and
    - whether highly erodible fields are being farmed in accordance with a conservation plan or system approved by NRCS.
  - For WC compliance:
    - whether land is a wetland and if certain technical exemptions apply, such as prior converted;
    - whether a wetland conversion has occurred.

- FSA's responsibilities include:
  - making eligibility determinations, such as who is ineligible based upon NRCS technical determinations of non-compliance.
  - acting on requests for application of certain eligibility exemptions, such as the good faith relief exemption.
  - maintaining the official USDA records of highly erodible land and wetland determinations. The determinations are recorded both within the geographic information system and the automated farm and tract records maintained by FSA; however, it is important to know that determinations may not include all of a producer's land. If a producer is uncertain of the highly erodible land and wetland determinations applicable to any of the producer's land, the producer should contact the appropriate USDA Service Center for assistance.

5. HELC and WC Non-Compliance - FSA and NRCS Programs

Producers who are not in compliance with HELC and WC provisions are not eligible to receive benefits for most programs administered by FSA and NRCS. If a producer received program benefits and is later found to be non-compliant, the producer may be required to refund all benefits received and/or may be assessed a penalty.

In particular, unless exemptions apply, a producer participating in FSA and NRCS programs must: not plant or produce an agricultural commodity on a highly erodible field unless such production is in compliance with a conservation plan or system approved by NRCS; not have planted or produced an agricultural commodity on a wetland converted after December 23, 1985; and, after November 28, 1990, must not have converted a wetland for the purpose, or to have the effect, of making the production of an agricultural commodity possible on such converted wetland.

A producer who violates HELC or WC provisions is ineligible for applicable FSA and NRCS benefits for the year(s) in violation. A planting violation, whether on highly erodible land or a converted wetland, results in ineligibility for benefits for the year(s) when the planting occurred. A wetland conversion violation results in ineligibility beginning with the year in which the conversion occurred and continuing for subsequent years, unless the converted wetland is restored or mitigated before January 1st of the subsequent year.

6. HELC and WC Non-Compliance - Risk Management Agency - Crop Insurance Policies Reinsured by the Federal Crop Insurance Corporation

Producers obtaining federally reinsured crop insurance will not be eligible for any premium subsidy paid by the Federal Crop Insurance Corporation (FCIC) for any policy or plan of insurance if the producer:

- has not filed a completed Form AD-1026 with FSA certifying compliance with HELC and WC provisions; or
- is not in compliance with HELC and WC provisions.

Unless an exemption applies, a producer must:

- not plant or produce an agricultural commodity on a highly erodible field, unless such production is in compliance with a conservation plan approved by NRCS;
- not plant or produce an agricultural commodity on a wetland converted after February 7, 2014; and
- not have converted a wetland for the purpose, or to have the effect, of making the production of an agricultural commodity possible on such converted wetland after February 7, 2014.

A producer is ineligible for any premium subsidy paid by FCIC on all policies and plans of insurance for the reinsurance year (July 1 – June 30) following the reinsurance year of a final determination of a violation of HELC or WC provisions, including all administrative appeals, unless specific exemptions apply. Further, a producer will be ineligible for any premium subsidy paid by FCIC on all policies and plans of insurance for a reinsurance year if they do not have a completed Form AD-1026 on file with FSA certifying compliance on or before the June 1 prior to the beginning of the subsequent reinsurance year (July 1), unless otherwise exempted. RMA will contact FSA to determine compliance with HELC and WC provisions and the filing of Form AD-1026 prior to the beginning of a reinsurance year, which begins on July 1. If the producer is not in compliance and is not exempt, the producer will be ineligible for premium subsidy for all crops with a sales closing date between the following July 1 through the next June 30.

7. Affiliated Persons

Any affiliated person of a producer requesting benefits subject to HELC and WC provisions must also be in compliance with those provisions. Ineligibility of a producer will also apply to affiliated persons of that producer. If an affiliated person has a farming interest (as owner, operator, or other producer on any farm), the affiliated person must also file Form AD-1026 certifying compliance with HELC and WC provisions in order for the producer requesting benefits to be eligible.

Use this table to determine affiliated persons who must be in compliance with HELC and WC provisions and file Form AD-1026. If you are unsure about an affiliated person determination, please contact FSA at your local USDA Service Center for assistance.

***IF** the producer requesting benefits is a (an) . . .*	***THEN** affiliated persons with farming interests who must be in compliance with HELC and WC provisions and file Form AD-1026 are. . .*
individual **NOTE**: For a minor, parents or guardians shall be listed as affiliated persons.	spouses or minor children with separate farming interests, or who receive benefits under their individual ID number.
	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	first level members of the entity.
corporation with stockholders	first level shareholders with more than 20% interest in the corporation. **Note:** First level shareholders of a corporation with 20% interest or less in the corporation are not considered affiliated persons of the corporation.

IMPORTANT NOTICE:
Signature on Form AD-1026 gives representatives of USDA authorization to enter upon and inspect all farms in which the producer in Part A of Form AD-1026 has an interest for the purpose of confirming HELC and WC compliance.

NOTE: *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 12, the Food Security Act of 1985 (Pub. L. 99-198), and the Agricultural Act of 2014 (Pub. L. 113-79). The information will be used to certify compliance with HELC and WC provisions and to determine producer eligibility to participate in and receive benefits under programs administered by USDA agencies. 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) and USDA/FSA-14, Applicant/Borrower. Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of producer ineligibility to participate in and receive benefits under programs administered by USDA agencies.*

This information collection is exempted from the Paperwork Reduction Act as specified in the Agricultural Act of 2014 (Pub. L. 113-79, Title II, Subtitle G, Funding and Administration). The provisions of appropriate criminal and civil fraud, privacy, and other statutes may be applicable to the information provided. ***RETURN THE COMPLETED FORM AD-1026 TO YOUR COUNTY FARM SERVICE AGENCY (FSA) OFFICE.***

The U.S. Department of Agriculture (USDA) prohibits discrimination against its customers, employees, and applicants for employment on the basis of race, color, national origin, age, disability, sex, gender identity, religion, reprisal, and where applicable, political beliefs, marital status, familial or parental status, sexual orientation, or all or part of an individual's income is derived from any public assistance program, or protected genetic information in employment or in any program or activity conducted or funded by the Department. (Not all prohibited basis will apply to all programs and/or employment activities.) Persons with disabilities, who wish to file a program complaint, write to the address below or if you require alternative means of communication for program information (e.g., Braille, large print, audiotape, etc.) please contact USDA's TARGET Center at (202) 720-2600 (voice and TDD). Individuals who are deaf, hard of hearing, or have speech disabilities and wish to file either an EEO or program complaint, please contact USDA through the Federal Relay Service at (800) 877-8339 or (800) 845-6136 (in Spanish).

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at ***http://www.ascr.usda.gov/complaint_filing_cust.html****, or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter by mail to U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, by fax (202) 690-7442 or email at* ***program.intake@usda.gov****. USDA is an equal opportunity provider and employer.*

OMB Approval No.: 0560-0297
OMB Expiration Date: 10/31/2027

CCC-941
(07-19-26)

U.S. DEPARTMENT OF AGRICULTURE
Commodity Credit Corporation

AVERAGE ADJUSTED GROSS INCOME (AGI) CERTIFICATION AND CONSENT TO DISCLOSURE OF TAX INFORMATION

1. Return completed form to:

INSTRUCTIONS: *Please return completed form to FSA at the above address in box 1. In box 2, use the name and address recorded on the most recently filed tax return or IRS change of address notification.*

2. Name and Address of Individual or Legal Entity *(Including Zip Code)*

3. Taxpayer Identification Number (TIN) *(Social Security Number for Individual; or Employer Identification Number for Legal Entity)*

PART A – CERTIFICATION OF AVERAGE ADJUSTED GROSS INCOME

4. The program year for payment eligibility

A. 20____ **Enter the year for which program benefits are requested**. The period for calculation of the average AGI will be of the three taxable years preceding the most immediately preceding complete taxable year for which benefits are requested.

For example, the 3-year period for the calculation of the average AGI for 2026 would be the taxable years of 2022, 2023 and 2024.

5. I certify that the average adjusted gross income of the individual or legal entity in Item 2 (*for the year included in Item 4*) was:

A. ☐ **Less than** *(or equal to)* **$900,000** ☐ **More than $900,000**

PART B – 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 individual or legal entity identified in Item 2 for the taxable years indicated in Item 4:

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
Form 1065 filers: guaranteed payments to partners, ordinary business income
Form 1120, 1120A, 1120C filers: charitable contributions, taxable income
Form 1120S filers:
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 individual's or 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 individual's or 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 Agricultural Act of 2014 or Agriculture Improvement Act of 2018. 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 indicated, 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.

I understand the Internal Revenue Code §6103(c), limits disclosure and use of return information provided pursuant to a taxpayer's consent and holds the recipient subject to penalties, brought by private right of action, for any unauthorized access, other use, or redisclosure without the taxpayer's express permission or request.

An approved Power of Attorney (Form FSA-211) on file with USDA cannot be used as evidence of signature authority when completing this form.

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; and is consistent with the tax returns filed with the IRS;**
- **I agree to authorize CCC to obtain tax data from the IRS for AGI compliance verification purposes by filing this form;**
- **I am aware that without this consent to disclosure, the returns and return information of the individual or legal entity**
- **identified in Item 2 are confidential and are protected by law under the Internal Revenue Code;**
- **I certify that I am authorized under applicable state law to execute this consent on behalf of the legal entity identified in Item 2 (for legal entity only).**

DATE STAMP

6. Signature (By)	7. Title/Relationship of the Individual if Signing in a Representative Capacity for a legal entity	8. Date *(MM/DD/YYYY)*

Privacy Act Statement: *The following statement is made in accordance with the Privacy Act of 1974 (5 U.S.C. 552a – as amended). The authority for requesting the information identified on this form is Payment Limitation and Payment Eligibility (7 CFR Part 1400), the Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), the Agricultural Act of 2014 (7 U.S.C 9015), (Pub. L. 113-79), as amended by the Agriculture Improvement Act of 2018 (Pub. L. 115-334), the Further Continuing Appropriations and Other Extensions Act, 2024 (Pub. L. 118-22), the American Relief Act, 2025 (Pub. L. 118-158), the One Big Beautiful Bill Act, 2025 (Pub. L. 119-21) and 7 CFR Part 1412.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 USD A/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.*

Paperwork Reduction Act (PRA) Statement*: This information collection is exempted from the Paperwork Reduction Act as specified in 7 U.S.C. 9091(c)(2)(B).*

Public Burden Statement: *For CFAP 2.0 and QLA only, public reporting burden for this collection is estimated to average 30 minutes per response, including reviewing instructions, gathering and maintaining the data needed, completing (providing the information), and reviewing the collection of information. You are not required to respond to the collection, or USDA may not conduct or sponsor a collection of information unless it displays a valid OMB control number. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden by emailing to: askusda@usda.gov (OMB NO. 0560-0297).*

Non-Discrimination Statement: *In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.*

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the State or local Agency that administers the program or contact USDA through the Telecommunications Relay Service at 711 (voice and TTY). Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at https://www.usda.gov/oascr/how-to-file-a-program-discrimination-complaint and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Mail Stop 9410, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov.

USDA is an equal opportunity provider, employer, and lender.

GENERAL INFORMATION ON AVERAGE ADJUSTED GROSS INCOME – PART A

Individuals or legal entities that receive benefits under most programs administered by CCC cannot have incomes that exceed a certain limit set by law. For entities, both the entity itself, and its members cannot exceed the income limitation. If a member, whether an individual or an entity, of an entity exceeds the limitation, payments to that entity will be commensurately reduced according to that member's direct or indirect ownership share in the entity. (All members of the entity must also submit this form to verify income the limitation is met.)

Adjusted Gross Income is the individual's or legal entity's IRS-reported adjusted gross income consisting of both farm and nonfarm income. A three-year average of that income will be computed for the three years of the relevant base period identified on the first page of this form to determine eligibility for the applicable program year. Unless a specific exception applies, individuals or legal entities with average **adjusted gross income** greater than $900,000 shall be ineligible for all payments and benefits under the commodity, price support, disaster assistance, and conservation programs.

HOW TO DETERMINE ADJUSTED GROSS INCOME (AGI)

Individual – Internal Revenue Service (IRS) Form 1040 filers, specific lines on that form represent the adjusted gross income and the income from farming, ranching, or forestry operations.

Trust or Estate – the adjusted gross income is the total income and charitable contributions reported to IRS.

C-Corporation and Limited Liability Company taxed as a C-Corporation– the adjusted gross income is the total of the final taxable income and any charitable contributions reported to IRS.

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.

HOW TO DETERMINE AVERAGE ADJUSTED GROSS INCOME

The period for calculation of the average AGI will be of the three taxable years preceding the most immediately preceding complete taxable year for which benefits are requested. This table shows examples for applicable years to be used in determining average AGI.

IF the crop year is…	**THEN…** Average AGI will be based on the following years….
2023	2021, 2020, and 2019
2024	2022, 2021, and 2020
2025	2023, 2022, and 2021
2026	2024, 2023, and 2022
2027	2025, 2024, and 2023

GENERAL INFORMATION ON CONSENT TO DISCLOSURE OF TAX INFORMATION – PART B

This consent 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 consent also permits the USDA to receive certain items of return information for its eligibility determination.

This consent authorizes the disclosure of these items of return information for only the specified time period. 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.

This form can only be signed by the person authorized under state law to sign this consent for the legal entity identified in Item 2. ***An approved Power of Attorney (Form FSA-211) on file with USDA cannot be used as evidence of signature authority when completing this form.***

Internal Revenue Code, §6103(c), limits disclosure and use of return information received pursuant to the taxpayer's consent and holds the recipient subject to penalties for any unauthorized access, other use, or redisclosure without the taxpayer's express permission or request.

INSTRUCTIONS FOR COMPLETION OF CCC-941

Item No./Field name	Instruction
1. Return Completed Form To	Enter the name and address of the FSA county office or USDA service center where the completed CCC-941 will be submitted.
2. Person or Legal Entity's Name and Address	Enter the person's or legal entity's name and address for commodity, conservation, price support, or disaster program benefits. ***Enter the name and address exactly as it appeared on the most recently filed IRS tax return or IRS change of address (Form 8822).***
3. Taxpayer Identification Number	In the format provided, enter the complete taxpayer identification number of the person or legal entity identified in Item 2. *This will be either a* ***Social Security Number or Taxpayer Identification Number****.*
4. Program Year	Enter the year for which program benefits are being requested. The program year entered determines the 3-year period used for the calculation of the average adjusted gross income (AGI) for payment eligibility and the years for which this consent allows access to tax information.
5. Average Adjusted Gross Income	Select the box next to the response that describes the **average adjusted gross income** for the applicable 3-year period for the program year entered in Item 4. ***Select only one response*****.**
6. Signature	**Read the acknowledgments, responsibilities and authorizations, *before* affixing your signature.** ***Power of Attorney (Form FSA-211) on file with USDA cannot be used as evidence of signature authority.***
7. Title/Relationship	Enter title or relationship to the legal entity identified in Item 2, if applicable.
8. Date	Enter the signature date in month, day and year. ***This form must be returned to FSA within 90 days of the signature date for the consent to be valid.***

OMB Approved No. 0560-0297
OMB Expiration Date: 10/31/2027

CCC-902E (02-18-25)

U.S. DEPARTMENT OF AGRICULTURE
Commodity Credit Corporation

FARM OPERATING PLAN FOR AN ENTITY

For "actively engaged in farming" and other payment eligibility/limitation determinations.

1. County
2. State
3. Program Year

INSTRUCTIONS: *Return this completed form to your County FSA Office.*

This form is to be completed for a legal entity, including a joint operation, that is seeking benefits from the Farm Service Agency (FSA) under one or more programs that are subject to the regulations at 7 C.F.R. Part 1400. This form collects farming and other information about the entity that receives program benefits ***directly*** *using the tax identification number listed in Part A. This form also collects information about the members of such entity. A person who receives program benefits directly as an individual must complete a CCC-902I with respect to that person's operation. Payment eligibility is based upon the contribution of certain inputs to a farming operation such as land, capital, equipment, labor, and management by the entity listed in Part A. The information on this form will be used by FSA to determine payment eligibility and limitation of payments by direct attribution.*

PART A - ENTITY INFORMATION

1. Farming Entity's Name and Address *(Include Zip Code)*
2. Tax Identification Number *(If the taxpayer identification Number is already on file with FSA, only the last 4 digits are required)*
3. Date of Formation *(MM-DD-YYYY)*

PART B - TYPE OF OPERATION *(Select only one)*

1. Select appropriate type of operation that defines the entity identified in Part A:

☐ General Partnership ☐ Limited Partnership ☐ Estate ☐ Indian Tribe
☐ Joint Venture ☐ Limited Liability Company ☐ Charitable/Tax-exempt Organization
☐ Sole Proprietorship/DBA ☐ Revocable/Living Trust ☐ Public School ☐ Other: _____
☐ Corporation ☐ Irrevocable Trust ☐ City, County or State-owned Entity

2. Trust documents for an Irrevocable Trust are required to be provided. Other supporting documentation (such as articles of incorporation, partnership agreement, evidence of heirship, and operational authorities of all shareholders, members and owners) may be required, except for public schools, States, State entities, cities, and counties, to verify the legal status of the entity and the authority of its shareholders, members or owners to the satisfaction of CCC.

PART C - MEMBER INFORMATION *(Use CCC-902E Continuation if additional space is needed for any information in Part C)*

1. **Members** - List all members/shareholders/beneficiaries/heirs/partners of the entity identified in Part A of this form:

A. Name	B. Tax ID Number *(Last 4 digits if already on file)*	C. % Share	D. Position and Salary *(If applicable)*	E. Family Member Relationship* *(If applicable)*	F. Does this member have signature authority for the legal entity? *(Yes or No)*
			$		☐ YES ☐ NO
			$		☐ YES ☐ NO
			$		☐ YES ☐ NO
			$		☐ YES ☐ NO
			$		☐ YES ☐ NO
			$		☐ YES ☐ NO

**** Family member means*** *great grandparent, grandparent, parent, spouse, child (including legally adopted children and stepchildren), grandchild, great grandchild, sibling, 1st cousin, niece, nephew, aunt, uncle of family member in the farming operation (see definition on page 7).*

2. If the entity in Part A is an Estate or Trust, or if any member/shareholder is listed above is an Estate or Trust, list the Executor, Administrator, or Grantor:

A. Name of Estate or Trust

B. Name of Executor/Administrator/Grantor

3. Embedded Entities – If any member/shareholder of the entity identified in Part A is an entity, a **CCC-901, Member's Information**, must also be completed and submitted concurrent with this CCC-902E. Additionally, a CCC-902E must be completed and submitted for each embedded entity.

☐ Check if CCC-901 is attached. ☐ Check if CCC-902E is attached for an embedded entity.

DATE STAMP

Name of Entity ***(as identified in Part A)*****:** _____

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

A. Minor's Name	B. Date of Birth	C Parent's or Guardian's Name	D. Parent's or Guardian's Address	E. Parent or Guardian's SSN or Tax ID Number *(Last 4 digits if already on file)*

F. Separate Status of Minors:

(1) Is any minor a producer on a farm in which the parent or guardian has no interest? ☐ YES ☐ NO

(2) 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

(3) Does any minor who is represented by a court-appointed guardian or conservator responsible for the minor a) live in a household other than the parents' household(s), and b) have a vested ownership in the farm? ☐ YES ☐ NO

(4) If any minor with an interest in this farming operation can answer "YES" to Items F(1) through F(3), list that minor's name:

5A. **Citizenship Status -** Is each Member and Shareholder of the entity or joint operation identified in Part A, and any embedded entity identified in Part C a U.S. Citizen?

☐ YES, all members/shareholders are US Citizens - Go to Part D

☐ NO, one or more members/shareholders is not a US Citizen - Complete Item 5B

5B. For each member or shareholder (direct or embedded) who is not a US Citizen, provide the following:

(1) Name of Individual	(2) This individual has a valid Form I-551	**FOR FSA USE ONLY**	
		Form I-551 Presented to FSA	**CCC Initials**
	☐ YES ☐ NO	☐ YES ☐ NO	
	☐ YES ☐ NO	☐ YES ☐ NO	
	☐ YES ☐ NO	☐ YES ☐ NO	
	☐ YES ☐ NO	☐ YES ☐ NO	

PART D - SUMMARY OF CONTRIBUTIONS TO THE FARMING OPERATION

1**. For the farming operation of the entity identified in Part A, what percentages of the overall inputs will be <u>contributed directly by the Entity</u>?** Enter the following information for contributions to be made by the entity identified in Part A. *These percentages should reflect the capital provided directly by the legal entity; land and equipment owned and/or cash leased by the legal entity and used in the farming operation; labor hired by the legal entity; and management hired by the legal entity. (Provide detailed information about these contributions in Items A through E.)*

A. Capital	B. Land	C. Equipment	D. Hired Labor	E. Hired Management
%	%	%	%	%

2**. For the farming operation of the entity identified in Part A, what percentages of the following farm inputs will be <u>contributed by the Members</u> listed in PART C?** Enter the following information for the contributions to be made by the members. *These percentages should reflect any capital originating from members' funds rather than from the entity; land and equipment owned or obtained by the member(s) and contributed to this farming operation without compensation to the member(s); labor and management hired by the members for the entity; and labor and management performed personally by the member(s) for the benefit of the farming operation identified in Part A. (Provide information about these contributions in Items B through H).*

A. Member's Name	B. Capital *(Current Year)* %	C. Land %	D. % of Owned Land	E. Equipment %	F. % of Owned Equipment	G. Labor (%)			H. Management (%)	
						Hired	Active Personal	Check if 1000 Hours	Hired	Active Personal
								☐		
								☐		
								☐		
								☐		
								☐		
								☐		

For additional space, use and attach CCC-902E Continuation

Name of Entity ***(as identified in Part A)*:** _____

PART E - LAND

1. **Land:** Enter the following information for ALL land in the farming operation of the entity identified in Part A. ***If land is cash leased from an individual or entity that has an interest in the crop or crop proceeds, include the rental rate in $/acre in Column F; otherwise enter "cash."*** *(For additional space, complete CCC-902 Continuation and attach to this form)*

A. Farm No. and Location *(County and State)*	B. Land Leased or Contributed By	C. Check as applicable			D. Name of Person or Entity Whom Land is Leased to and/or from *(Includes names of landowners and landlords)*	E. Acres Owned or Leased	F. Rental Rate $ per Acre/ % or Crop Share	G. Check here if same land interest was held last year
		Owned	Leased To	Leased From				
Farm No.: Location:		☐	☐	☐				☐
Farm No.: Location:		☐	☐	☐				☐
Farm No.: Location:		☐	☐	☐				☐
Farm No.: Location:		☐	☐	☐				☐
Farm No.: Location:		☐	☐	☐				☐

PART F - CAPITAL SOURCES and USES

1. Indicate the source(s) of all farming capital for the entity identified in Part A? *(Check ALL that apply.)*

☐ Non-borrowed capital ☐ Private loans/credit ☐ FSA program payments from this crop year
☐ Commercial loans/credit ☐ Other: _____

2. Will contributions of capital, farming equipment or land be acquired as a result of a loan or credit arrangement?

☐ YES go to Item 3 ☐ NO go to Part G

3. Will such loan or credit be acquired from, guaranteed by, co-signed by, or secured by an individual, joint operation or entity that has an interest in the farming operation identified in Part A *(Such interest may be as a landowner or other tenant)*?

☐ YES. Complete Items 3(A) through 3(E) ☐ NO. Go to Part G

A Type of Contribution	B Name of Loan or Credit Source	C Guarantor's Name	D Credit Source or Guarantor's Affiliation or Interest in the Farming Operation	E Percent of Total Capital
				%
				%
				%

PART G - EQUIPMENT *(All percentages are based on annual rental values.)*

1. **Owned Equipment**: Enter the percent of ALL equipment owned by the farming operation of the entity identified in Part A that will be used on the farms identified in Part C by the entity: _____ %

2. **Leased Equipment**: Enter the following information for ALL leased equipment to be used in the farming operation of the entity identified in Part A. If leased equipment is not used in this farm operation, enter 0%.

A. Percent of Total Equipment Used in the Farming Operation	B. Name of Individual/Entity Equipment is Leased From	C. Type of Equipment Leased	D. Does the Individual/Entity the equipment is leased from have an interest in this farming operation?
%			☐ YES ☐ NO
%			☐ YES ☐ NO
%			☐ YES ☐ NO

3. Lease Agreements: If Item 2D is "YES," copies of lease agreement and documentation may be required for compliance purposes. GO TO Part H.

Name of Entity ***(as identified in Part A)*:** _____

PART H - CUSTOM SERVICES

1. Will custom services be utilized by the entity identified in Part A on the farms listed in Part E?
   ☐ **NO.** GO TO PART I ☐ **YES.** Complete Items 1A through 1D.

A. Type of Services	B. Farm Number(s)	C. Number of Acres	D. Name of Provider

PART I - LABOR NOT PROVIDED BY MEMBERS/SHAREHOLDERS IDENTIFIED IN PART C

For the farms listed in Part E, enter the information for contributions of labor to the farming operation that will not be provided by the members or shareholders listed in Part C:

Type	Amount
1. **Other labor:** Enter the percentage or the number of hours to be donated by family members or others for which no payment will be issued or owed.	**%**
	hrs

2. **Hired labor:**

A. Will any of the hired labor for the farming operation identified in Part A originate from the same source as the leased equipment in Part G?

☐ NO ☐ YES *If "YES", acceptable documentation to prove such relationship may be required for compliance purposes.*

B. Will any of the hired labor for the farming operation identified in Part A be included in the custom services shown in Part H?

☐ NO ☐ YES *If "YES", acceptable documentation to prove such relationship may be required for compliance purposes.*

PART J - MANAGEMENT

Enter all managerial duties and/or activities required for the farming operation identified in Part A which will be provided personally by member(s) or shareholder(s) of the entity or joint operation; or by hired management.

1. **Active personal management:**

List each member or shareholder in column A; the specific managerial duties/activities that will be performed personally by each member or shareholder in column B. For nonfamily member operations only, complete items in column C to include the amount of time expended annually, either in hours or as a percentage of the total management hours required for the farming operation.

A. Member/Shareholder	B. Duties/Activities	C. Time Expended Annually *(For nonfamily member operations only)*	
		hrs	%
		hrs	%
		hrs	%
		hrs	%
		hrs	%
		hrs	%

For additional space, use and attach CCC-902E Continuation

	Amount
2. **Hired management:** Enter the percentage of hired management contributed to the farming operation.	%

Describe any hired management duties/activities that will be provided by someone other than a member or shareholder. *(Include management by an administrator or trustee who receives compensation for this service or activity):*

3. **Other management:** Enter the percentage of other management contributed to the farming operation.	%

Describe any non-compensated management that will be provided by someone other than a member or shareholder. *(Include management by an administrator or trustee who does not receive compensation for this activity)*:

Name of Entity ***(as identified in Part A)*:** _____

PART K - REMARKS

Check all of the following that apply:

☐ CCC-902 Continuation attached for additional information for Part E - Land

☐ CCC-902E Continuation attached for additional information for the following Parts:

- ☐ Part C – Member information
- ☐ Part D – Summary of Contributions
- ☐ Part F – Capital
- ☐ Part G – Equipment
- ☐ Part H – Custom Services

PART L - CERTIFICATION - *(FOR JOINT VENTURES AND GENERAL PARTNERSHIPS, A SIGNATURE IS REQUIRED FOR EACH MEMBER)*

I certify that all the information entered on this document and any supporting documentation is true and correct. I understand that furnishing incorrect information will result in forfeiture of payments and may result in the assessment of a penalty. 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 this farming operation. By signing this form, I acknowledge that:

- *all supporting documentation has been submitted as required*
- *I have reviewed and understand all definitions and requirements on Page 7 of this form.*
- *all information will be considered in effect continuously unless changes or revisions are submitted.*
- *it is my responsibility to timely notify FSA in writing of any changes that may affect these representations, including, but not limited to: the composition of the entity identified in Part A; the farming, ranching or forestry operation of the entity identified in Part A; financial status of the entity identified in Part A.*
- *evidence such as tax records, certified public accountant's certification, or other documentation may be required to validate these representations and I will take all necessary actions to provide such materials to the applicable State or county committee if requested by FSA.*
- *it is my responsibility to timely notify FSA in writing of any successors who acquire an interest in this farming operation as the result of the death of a member or shareholder.*

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

Privacy Act Statement: *The following statement is made in accordance with the Privacy Act of 1974 (5 U.S.C. 552a – as amended). The authority for requesting the information identified on this form is Payment Limitation and Payment Eligibility (7 CFR Part 1400), the Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), the Agricultural Act of 2014 (7 U.S.C 9015), (Pub. L. 113-79), as amended by the Agriculture Improvement Act of 2018 (Pub. L. 115-334), the Further Continuing Appropriations and Other Extensions Act, 2024 (Pub. L. 118-22), the American Relief Act, 2025 (Pub. L. 118-158), and 7 CFR Part 1412.The information will be used to identify the farm operating plan data needed to determine a legal entity's 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.*

Paperwork Reduction Act (PRA) Statement: *This information collection is exempted from the Paperwork Reduction Act as specified in 7 U.S.C. 9091(c)(2)(B).*

Public Burden Statement: *For CFAP 2.0 and QLA only, public reporting burden for this collection is estimated to average 30 minutes per response, including reviewing instructions, fathering and maintaining the data needed. Completing "providing the information) and reviewing the collection of information. You are not required to respond to the collection, or USDA may not conduct or sponsor a collection of information unless it displays a valid OMB control number. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden by emailing to: askusda@usda.gov (OMB NO. 0560-0297).*

Non-Discrimination Statement: *In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.*

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at https://www.usda.gov/oascr/how-to-file-a-program-discrimination-complaint and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov.

USDA is an equal opportunity provider, employer, and lender.

DEFINITIONS

The following definitions apply to Form CCC-902E.

1. **ACTIVELY ENGAGED IN FARMING –** means providing both: 1) significant contributions of capital, equipment, or land, or combination thereof to the farming operation; and 2) significant contributions of active personal labor or active personal management, or a combination thereof, to the farming operation as described. Further, for a person or legal entity to be considered actively engaged in farming for program payment purposes, the contributions of the person or legal entity must be at-risk and commensurate with the person's or legal entity's claimed share of the profit and loss of the farming operation. Failure to meet these requirements will result in the determination of ineligibility for payments under programs specified in 7 C.F.R. Part 1400.

2. **INTEREST IN A FARMING OPERATION** – a person or legal entity is considered to have an interest in a particular farming operation if the person or legal entity owns or rents land to or from that farming operation; has an interest in the agricultural commodities produced on the operation; or is a member of a joint operation that either owns or rents land to or from the farming operation, or has an interest in the agricultural commodities produced on that operation.

3. **JOINT OPERATION** - is a general partnership, joint venture, or similar organization.

4. **PERSON** – is a natural person (an individual) and does not include a legal entity.

5. **ACTIVE PERSONAL LABOR** – a person is considered to be providing active personal labor with respect to a farming operation if that person is directly and personally providing physical activities necessary to conduct the farming operation, including land preparation, planting, cultivating, harvesting, and marketing of agricultural commodities in the farming operation. Other qualifying physical activities include establishing and maintaining conserving covers and those physical activities necessary for livestock production for the farming operation.

6. **ACTIVE PERSONAL MANAGEMENT** – a person is considered to be providing active personal management with respect to a farming operation if that person is directly and personally providing the general supervision and direction of activities and labor involved in the farming operation; or providing services (whether performed on-site or off-site) reasonably related and necessary to the farming operation. The management activities must be critical to the profitability of the farming operation and performed under one or more of the following categories: 1) Capital which includes arranging financing and managing capital; acquiring equipment; acquiring land and negotiating leases; managing insurance and participating in USDA programs; 2) Labor which includes hiring and managing of hired labor; 3) Agronomics and marketing which includes selecting crops and making planting decisions; acquiring and purchasing of crop inputs; managing crops and making harvesting decisions; pricing and marketing of crop production.

7. **CAPITAL** – with respect to a farming operation is the funding provided by a person or legal entity to the farming operation in order for such operation to conduct farming activities. To be considered a countable contribution for a person or legal entity, the capital must have been derived from a fund or account separate and distinct from that of any other person or entity involved in such operation. Countable capital does not include the value of any labor or management which is contributed to the farming operation. A capital contribution may be a direct out-of-pocket input of a specified sum or an amount borrowed by the person or entity. Capital does not include advance program payments.

8. **CONTRIBUTION –** with respect to a farming operation, is providing land, capital or equipment assets, and providing active personal labor, or active personal management to the farming operation in exchange for, or with the expectation of, deriving benefits based solely on the success of the farming operation. Contributions must be “significant”.

9. **CUSTOM SERVICES** – with respect to a farming operation is the hiring of a contractor or vendor that is in the business of providing such specialized services to perform services for the farming operation in exchange for the payment of a fee for such services performed.

10. **ENTITY** - is a corporation, joint stock company, limited liability company, association, limited partnership, limited liability partnership, irrevocable trust, revocable trust, estate, charitable organization, or other similar organization including any such organization participating in the farming operation as a partner in a general partnership, participant in a joint venture, a grantor of a revocable trust, or as a participant in a similar organization.

11. **EQUIPMENT** – with respect to a farming operation is the machinery and implements needed by the farming operation to conduct activities of the farming operation including machinery and implements involved in land preparation, planting, cultivating, harvesting or marketing of the crops produced by the farming operation. Equipment also includes machinery and implements needed to establish and maintain conserving covers.

12. **FAMILY MEMBER** – a person is considered to be a family member of another person in the farming operation if that person is related to the other person as a lineal ancestor, lineal descendant, sibling, 1st cousin, niece, nephew, spouse, or otherwise by marriage. This relationship includes great grandparent, grandparent, parent, child (including legally adopted children and stepchildren), grandchild, great grandchild, sibling, 1st cousin, niece, nephew, aunt, uncle or spouse of family member in the farming operation.

13. **FARMING ENTITY** – is the entity, including a combination of entities, conducting a farming operation at one or more locations.

14. **FARMING OPERATION** - is a business enterprise engaged in the production of agricultural products which is operated by a person or formal or informal entity which is eligible to receive payments, directly or indirectly.

15. **LAND** – with a respect to a contribution to a farming operation is agricultural land consisting of cropland, pastureland, wetland, or rangeland which meets the specific requirements of the applicable program for which payments or benefits are sought.

16. **SUPPORTING DOCUMENTATION** – is any information that supports the relevant representations made such as, but not limited to: articles of incorporation; corporate meeting minutes; stock certificates; organizational papers; trust agreement; last will or testament or a deceased individual; affidavit of heirship approved by Office of General Counsel; partnership agreement; property lease agreement; purchase agreement; land deed; lending security agreement; and financial statement.

17. All other terms utilized in this form shall be defined pursuant to 7 C.F.R. Part 1400.

CCC-902 Continuation
(02-18-25)

U.S. DEPARTMENT OF AGRICULTURE
Commodity Credit Corporation

CONTINUATION SHEET FOR LEASED OR OWNED LAND

ATTACH TO FORM **CCC-902I** ☐ or **CCC902E** ☐

1. COUNTY
2. STATE
3. PROGRAM YEAR
4. PARTICIPANT'S NAME

INSTRUCTIONS: *Return this completed form to your County FSA Office.*

PART C - LAND

Enter the following information for ALL land you own and/or lease. If ALL land in this farming operation is owned and operated by you, enter the farm number. County and State, check "Owned," and enter the cropland acres.

1. FARM NO.	2. COUNTY(IES)	3. CHECK ONE			4. NAME OF PERSON OR LEGAL ENTITY WHOM LAND IS LEASED TO AND/OR FROM	5. ACRES	6. RENTAL RATE(S) $ PER ACRE OR % CROP SHARE	7. CHECK IF YOU HAD THE SAME LAND INTEREST LAST YEAR
		OWNED	LEASED TO	LEASED FROM				
		☐	☐	☐				☐
		☐	☐	☐				☐
		☐	☐	☐				☐
		☐	☐	☐				☐
		☐	☐	☐				☐
		☐	☐	☐				☐
		☐	☐	☐				☐
		☐	☐	☐				☐
		☐	☐	☐				☐
		☐	☐	☐				☐
		☐	☐	☐				☐
		☐	☐	☐				☐
		☐	☐	☐				☐
		☐	☐	☐				☐
		☐	☐	☐				☐
		☐	☐	☐				☐

DATE STAMP

Privacy Act Statement: *The following statement is made in accordance with the Privacy Act of 1974 (5 U.S.C. 552a – as amended). The authority for requesting the information identified on this form is Payment Limitation and Payment Eligibility (7 CFR Part 1400), the Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), the Agricultural Act of 2014 (7 U.S.C 9015), (Pub. L. 113-79), as amended by the Agriculture Improvement Act of 2018 (Pub. L. 115-334), the Further Continuing Appropriations and Other Extensions Act, 2024 (Pub. L. 118-22), the American Relief Act, 2025 (Pub. L. 118-158), and 7 CFR Part 1412. The information will be used to identify the farm operating plan data needed to determine a person's or legal entity's 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 Systems of Records for USDA/FSA-2, Farms 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.*

Non-Discrimination Statement: *In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.*

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at https://www.usda.gov/oascr/how-to-file-a-program-discrimination-complaint and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov.

USDA is an equal opportunity provider, employer, and lender.

OMB Approval Number: 0560-0297
OMB Expiration Date: 10/31/2027

CCC-901
(02-18-25)

U.S. DEPARTMENT OF AGRICULTURE
Commodity Credit Corporation

MEMBER'S INFORMATION

1. County
2. State
3. Program Year

INSTRUCTIONS: *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 _____ **Complete Tax ID Number** _____ - _____

1. Member's Name	2. SSN or Tax ID Number *(Last 4 digits if already on file)*	3. Address	4. Percent Share	5. Does this member have signature authority for the legal entity? *(Yes or No)*
			%	☐ YES ☐ NO
			%	☐ YES ☐ NO
			%	☐ YES ☐ NO
			%	☐ YES ☐ NO
			%	☐ YES ☐ 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 _____ **Complete Tax ID Number** _____ - _____

1. Member's Name	2. SSN or Tax ID Number *(Last 4 digits if already on file)*	3. Address	4. Percent Share	5. Does this member have signature authority for the legal entity? *(Yes or No)*
			%	☐ YES ☐ NO
			%	☐ YES ☐ NO
			%	☐ YES ☐ NO
			%	☐ YES ☐ NO
			%	☐ YES ☐ NO

DATE STAMP

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 _____ **Complete Tax ID Number** _____ - _____

1. Member's Name	2. SSN or Tax ID Number. *(Last 4 digits if already on file)*	3. Address	4. Percent Share	5. Does this member have signature authority for the legal entity? *(Yes or No)*
			%	☐ YES ☐ NO
			%	☐ YES ☐ NO
			%	☐ YES ☐ NO
			%	☐ YES ☐ NO

PART D – 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 *(MM-DD-YYYY)*	3. Parent's or Guardian's Name	4. Parent's or Guardian's Address	5. Parent's or Guardian's SSN or Tax ID No. *(Last 4 digits if already on file)*

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 E. Foreign Persons – For any Member or Shareholder who is a foreign person, provide the following:

7A. **Citizenship Status -** Is each Member and Shareholder of the legal entity identified in Part A, and any embedded entity identified in Parts C, D and E a U.S. Citizen?

☐ YES, all members/shareholders are US Citizens - Go to Part F ☐ NO, one or more members/shareholders is not a US Citizen - Complete Item 7B

7B. For each member or shareholder (direct or embedded) who is not a US Citizen, provide the following:

(1) Name of Individual	(2) This individual has a valid Form I-551	FOR FSA USE ONLY	
		Form I-551 Presented to FSA	**CCC Initials**
	☐ YES ☐ NO	☐ YES ☐ NO	
	☐ YES ☐ NO	☐ YES ☐ NO	
	☐ YES ☐ NO	☐ YES ☐ NO	
	☐ YES ☐ NO	☐ YES ☐ NO	

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)*

Privacy Act Statement: *The following statement is made in accordance with the Privacy Act of 1974 (5 U.S.C. 552a – as amended). The authority for requesting the information identified on this form is Payment Limitation and Payment Eligibility (7 CFR Part 1400), the Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), the Agricultural Act of 2014 (7 U.S.C 9015), (Pub. L. 113-79), as amended by the Agriculture Improvement Act of 2018 (Pub. L. 115-334), the Further Continuing Appropriations and Other Extensions Act, 2024 (Pub. L. 118-22), the American Relief Act, 2025 (Pub. L. 118-158), and 7 CFR Part 1412. The information will be used to identify members of a legal entity. 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.*

Paperwork Reduction Act (PRA) Statement: *This information collection is exempted from the Paperwork Reduction Act as specified in 7 U.S.C. 9091(c)(2)(B).*

Public Burden Statement: *For CFAP 2.0 and QLA only, public reporting burden for this collection is estimated to average 30 minutes per response, including reviewing instructions, gathering and maintaining the data needed, completing (providing the information), and reviewing the collection of information. You are not required to respond to the collection, or USDA may not conduct or sponsor a collection of information unless it displays a valid OMB control number. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden by emailing to: askusda@usda.gov (OMB NO. 0560-0297).*

Non-Discrimination Statement*: In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.*

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at https://www.usda.gov/oascr/how-to-file-a-program-discrimination-complaint and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov.

USDA is an equal opportunity provider, employer, and lender.

OMB No. 1510-0056

ACH VENDOR/MISCELLANEOUS PAYMENT ENROLLMENT FORM

This form is used for Automated Clearing House (ACH) payments with an addendum record that contains payment-related information processed through the Vendor Express Program. Recipients of these payments should bring this information to the attention of their financial institution when presenting this form for completion. See Page 2 for additional instructions.

PRIVACY ACT STATEMENT

The following information is provided to comply with the Privacy Act of 1974 (P.L. 93-579). All information collected on this form is required under the provisions of 31 U.S.C. 3322 and 31 CFR 210. This information will be used by the Treasury Department to transmit payment data, by electronic means to vendor's financial institution. Failure to provide the requested information may delay or prevent the receipt of payments through the Automated Clearing House Payment System.

AGENCY INFORMATION

FEDERAL PROGRAM AGENCY:

AGENCY IDENTIFIER:

AGENCY LOCATION CODE (ALC):

ACH FORMAT: ☐ CCD+ ☐ CTX

ADDRESS:

CONTACT PERSON NAME:

TELEPHONE NUMBER (Include Area Code):

ADDITIONAL INFORMATION:

PAYEE / COMPANY INFORMATION

NAME

SSN NO. OR TAXPAYER ID NO.:

ADDRESS:

CONTACT PERSON NAME:

TELEPHONE NUMBER (Include Area code):

FINANCIAL INSTITUTION INFORMATION

NAME:

ADDRESS:

ACH COORDINATOR NAME:

TELEPHONE NUMBER (Include Area code):

NINE-DIGIT ROUTING TRANSIT NUMBER

DEPOSITOR ACCOUNT TITLE:

DEPOSITOR ACCOUNT NUMBER:

LOCKBOX NUMBER:

TYPE OF ACCOUNT: ☐ CHECKING ☐ SAVINGS ☐ LOCKBOX

SIGNATURE AND TITLE OF AUTHORIZED OFFICIAL:
(Could be the same as ACH Coordinator):

TELEPHONE NUMBER (Include Area code):

Instructions for Completing SF 3881 Form

Make three copies of form after completing. Copy 1 is the Agency Copy; copy 2 is the Payee/Company Copy; and copy 3 is the Financial Institution Copy.

1. Agency Information Section - Federal agency prints or types the name and address of the Federal program agency originating the vendor / miscellaneous payment, agency identifier, agency location code, contact person name and telephone number of the agency. Also, the appropriate box for ACH format is checked.

2. Payee / Company Information Section - Payee prints or types the name of the payee / company and address that will receive ACH vendor / miscellaneous payments, social security or taxpayer ID number, and contact person name and telephone number of the payee / company. Payee also verifies depositor account number, account title, and type of account entered by your financial institution in the Financial Institution Information Section.

3. Financial Institution Information Section - Financial institution prints or types the name and address of the payee / company's financial institution who will receive the ACH payment, ACH coordinator name and telephone number, nine-digit routing transit number, depositor (payee / company) account title and account number. Also, the box for type of account is checked, and the signature, title, and telephone number of the appropriate financial institution official are included.

BURDEN ESTIMATE STATEMENT

The estimated average burden associated with this collection of information is 15 minutes per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Financial Management Service, Facilities Management Division, Property and Supply Branch, Room B-101, 3700 East-West Highway, Hyattsville, MD 20782 and the Office of Management and Budget, Paperwork Reduction Project (1510-0056), Washington, DC 20503.

HIGHLIGHTED FIELDS ARE REQUIRED

Standard Form 1199A
(Rev. February 2020)
Prescribed by Treasury Department
Treasury Dept. Cir. 1076

OMB No. 1530-0006

DIRECT DEPOSIT SIGN-UP FORM

DIRECTIONS

- To sign up for Direct Deposit, the payee is to read the back of this form and fill in the information requested in Sections 1 and 2. Then take or mail this form to the financial institution. The financial institution will verify the information in Sections 1 and 2, and will complete Section 3. The completed form will be returned to the Government agency identified below.
- A separate form must be completed for each type of payment to be sent by Direct Deposit.
- The claim number and type of payment are printed on Government checks. (See the sample check on the back of this form.) This information is also stated on beneficiary/annuitant award letters and other documents from the Government agency.
- Payees must keep the Government agency informed of any address changes in order to receive important information about benefits and to remain qualified for payments.

SECTION 1 *(TO BE COMPLETED BY PAYEE)*

A NAME OF PAYEE *(last, first, middle initial)*

ADDRESS *(street, route, P.O. Box, APO/FPO)*

CITY | STATE | ZIP CODE

TELEPHONE NUMBER
AREA CODE

B NAME OF PERSON(S) ENTITLED TO PAYMENT

C CLAIM OR PAYROLL ID NUMBER

Prefix | Suffix

last 4 of SSN OR EIN number

D TYPE OF DEPOSITOR ACCOUNT ☐ CHECKING ☐ SAVINGS

E DEPOSITOR ACCOUNT NUMBER

F TYPE OF PAYMENT *(Check only one)*

- ☐ Social Security
- ☐ Supplemental Security Income
- ☐ Railroad Retirement
- ☐ Civil Service Retirement (OPM)
- ☐ VA Compensation or Pension
- ☐ Fed. Salary/Mil. Civilian Pay
- ☐ Mil. Active
- ☐ Mil. Retire.
- ☐ Mil. Survivor
- ☒ Other USDA/NRCS *(specify)*

G THIS BOX FOR ALLOTMENT OF PAYMENT ONLY *(if applicable)*

TYPE | AMOUNT

PAYEE/JOINT PAYEE CERTIFICATION

I certify that I am entitled to the payment identified above, and that I have read and understood the back of this form. In signing this form, I authorize my payment to be sent to the financial institution named below to be deposited to the designated account.

SIGNATURE | DATE
SIGNATURE | DATE

JOINT ACCOUNT HOLDERS' CERTIFICATION

I certify that I have read and understood the back of this form, including the SPECIAL NOTICE TO JOINT ACCOUNT HOLDERS.

SIGNATURE | DATE
SIGNATURE | DATE

SECTION 2 *(TO BE COMPLETED BY PAYEE OR FINANCIAL INSTITUTION)*

GOVERNMENT AGENCY NAME
USDA/NRCS

GOVERNMENT AGENCY ADDRESS
(input field office address)

SECTION 3 *(TO BE COMPLETED BY FINANCIAL INSTITUTION)*

NAME AND ADDRESS OF FINANCIAL INSTITUTION
Attach voided check (name on voided check must match payee's name in SEC 1 to be valid) OR a bank representative fills out all fields in SEC 3

ROUTING NUMBER | CHECK DIGIT

DEPOSITOR ACCOUNT TITLE

FINANCIAL INSTITUTION CERTIFICATION

I confirm the identity of the above-named payee(s) and the account number and title. As representative of the above-named financial institution, I certify that the financial institution agrees to receive and deposit the payment identified above in accordance with 31 CFR Parts 240, 209, and 210.

PRINT OR TYPE REPRESENTATIVE'S NAME | SIGNATURE OF REPRESENTATIVE | TELEPHONE NUMBER | DATE

Financial institutions should refer to the GREEN BOOK for further instructions.
THE FINANCIAL INSTITUTION SHOULD MAIL THE COMPLETED FORM TO THE GOVERNMENT AGENCY IDENTIFIED ABOVE.

Reset

GOVERNMENT AGENCY COPY

Glossary of Terms

Acreage Report — documents the crops grown on your farm or ranch and their intended uses. You must file timely acreage reports to be eligible for many USDA programs.

Advance Payment — a payment that may be made available in advance of the installation of the conservation practice.

Assignment of Payment — this form known as the CCC-36 allows the participant to directly assign part or all of a payment received for **Farm Bill** program participation to another individual, group of individuals or entities.

Farm Bill — a package of legislation passed roughly once every 5 years that impacts farming livelihoods, how food is grown, what kinds of foods are grown. It covers commodities, conservation, nutrition, loans, rural development, research, extension services, forestry, energy, horticulture, crop insurance, labor safety, workforce development, and much more.

Conservation Concern — an expected degradation of the soil, water, air, plant, animal, or energy resource base to an extent that the sustainability or intended use of the resource is impaired. This may also be called a **Resource Concern**.

Conservation Loan — an FSA Direct or Guaranteed Loan that can be used to fund the implementation of approved conservation practices in accordance with an NRCS Conservation Plan of Forest Service Steward Management Plan.

Conservation Plan — a free tool designed to help you better manage the natural resources on your farm or ranch. An NRCS **conservationist** will meet with you to evaluate the soil, water, air, plant, and animal resources on your property and offer several alternatives to address the resource conditions. The alternatives you decide to use are recorded in your conservation plan, which includes a schedule for installation.

Conservation Planning Activities — activities for which producers can receive NRCS funding to engage **Technical Service Providers** (TSPs) to help identify and assess the resource concerns against planning criteria in a **conservation plan** and determine the practices to implement.

Conservation Practice Standard — NRCS guidance that contains information on why and where a practice is applied and sets forth the minimum quality criteria that must be met during the application of a practice in order for it to achieve its intended purpose.

Conservationist — an individual who provides technical expertise and conservation planning for farmers, ranchers, and forest landowners wanting to make conservation improvements to their land.

Cooperative Extension Service — assists the public in the areas of agriculture, lawn and garden, community development, 4H and youth development, family, and consumer education.

Design Implementation Activities — activities for which producers can receive NRCS funding to engage **Technical Service Providers** (TSPs) to help identify how to implement systems, practices, and activities. These may include the development of specific practice designs, management prescriptions, or other instructions to implement a producer's selected conservation system.

FSA County Committee — a committee elected by the agricultural producers in the county or area to help deliver farm program at the local level and work to ensure programs serve the needs of local producers.

Direct Loan — Direct Loans offer up to 100 percent financing and are a valuable resource to help farmers and ranchers purchase or enlarge family farms, improve and expand current operations, increase agricultural productivity, purchase livestock or equipment, recover from natural disasters and assist with land tenure to save farmland for future generations. All FSA Direct Loans are financed and serviced by the Agency through local Farm Loan staff. The funding comes from Congressional appropriations as part of the USDA budget.

Emergency Loan — an FSA Direct Loan that can be used to help qualified operators recover from a declared natural disaster. This loan can help with paying costs of repairing or replacing damaged property, replacing lost crop income and provide funds for operating costs. The maximum loan amount for a Direct Emergency Loan is $500,000.

Easement — an interest in land defined and delineated in a deed whereby the landowner conveys rights, title, and/or interests in a property to the grantee, but the landowner retains fee-title ownership.

Farm and Tract Number — Farm Number is a unique identifier assigned by FSA to a farm. Tract Number is a unique identifier assigned to a land unit that is part of a farm.

Farm Ownership Loan — an FSA Direct or Guaranteed Loan that can be used to purchase or expand a farm or ranch. This loan can help with paying closing costs, constructing or improving buildings on the farm, or to help conserve and protect soil and water resources. The maximum loan amount for a Direct Farm Ownership Loan is $600,000, and for a Guaranteed Farm Ownership Loan is $2,251,000.

Financial Assistance — funds paid to an eligible program participant under an agreement entered into with NRCS.

Guaranteed Loan — FSA's Guaranteed Farm Loan Programs help family farmers and ranchers to obtain loans from USDA-approved commercial lenders at reasonable terms to buy farmland or finance agricultural production. FSA will guarantee farm loans through a commercial lender up to $2,251,000. Financial institutions receive additional loan business as well as benefit from the safety net the FSA provides by guaranteeing farm loans up to 95 percent against possible financial loss of principal and interest.

Heirs Property — a legal term that refers to family land inherited without a will or legal documentation of ownership.

Highly Erodible Land (HEL) — cropland, hayland, or pasture that can erode at excessive rates. It would contain soils that have an erodibility index of eight or more. If a producer has a field identified as highly erodible land, that producer is required to maintain a conservation system of practices that keeps erosion rates at a substantial reduction of soil loss.

Microloan — an FSA Direct Loan, either Farm Ownership or Operating Loan, designed to meet the needs of small and beginning farmers, or for non-traditional and specialty operations by easing some of the requirements and offering less paperwork. The maximum loan amount for a Microloan is $50,000.

Operating Loans — an FSA Direct or Guaranteed Loan that can be used to purchase livestock, seed, and equipment. This loan can also cover farm operating costs and family living expenses while a farm gets up and running. The maximum loan amount for a Direct Operating Loan is $400,000, and for a Guaranteed Operating Loan is $2,251,000.

Practice Implementation — the action taken by a producer or contractor to install or carry out a planned conservation practice to address a natural resource concern, meet the technical requirements of the design standard, and achieve an environmental benefit.

Ranking Pools — customized to incorporate locally led input and are established to allow program applications with similar land uses/production types, resource concerns, and in similar geographic areas to compete for funding with similar operations.

Risk Management — the forecasting and evaluation of financial risks together with the identification of procedures to avoid or minimize their impact.

Schedule of Operations — this document identifies the conservation practices to be implemented, timing of the implementation, practice location, and payment rates.

Service Center — location where you can connect with FSA, NRCS, or Rural Development employees for your business needs. Find your local Service Center and agency offices using the USDA Service Center Locator at **farmers.gov/service_locator**.

Technical Assistance — guidance provided to farmers, ranchers and forestland owners with the knowledge and tools they need to conserve, maintain, and restore the natural resources on their lands and improve the health of their operations for the future.

Technical Service Provider (TSP) — an individual or business with technical expertise in conservation planning and design that serve as consultants to provide services on behalf of NRCS.

Youth Loan — a type of Operating Loan for young people between 10–20 years old who need assistance with an educational agricultural project. Typically, these youth are participating in 4-H clubs, FFA, or a similar organization.

Wetland — wetlands are defined differently by different people and different government agencies. But there are three factors of commonality in these various definitions; wetlands can be defined by having wetland vegetation (hydrophytes) or supporting such vegetation under normal circumstances, having a predominance of hydric soils, and having wetland hydrology (inundated or saturated by surface or groundwater at a frequency and duration sufficient to support a prevalence of vegetation typically adapted for life in saturated soil conditions).

Civil Rights Statement

Your Rights

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at **How to File a Program Discrimination Complaint** (**https://www.usda.gov/oascr/how-to-file-a-program-discrimination-complaint**) and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

1. Mail: U.S. Department of Agriculture
   Office of the Assistant Secretary for Civil Rights
   1400 Independence Avenue, SW
   Washington, D.C. 20250-9410
2. Fax: (202) 690-7442; or
3. Email: **program.intake@usda.gov**.

Appendix 5: Worksheet to Prepare for Your First Visit with USDA

This worksheet is provided as a tool to help you reflect on and clarify the needs of your operation. If you choose to fill it out, be sure to bring it along with you for your first visit to a USDA service center to help facilitate the discussion and get the help you need. Please select as many of the options below as apply to you and your operation.

I meet the USDA definition of a (select all that apply, see Are You a Historically Underserved Farmer or Rancher? on page 4):

____ Beginning Farmer or Rancher

____ Limited Resource Farmer or Rancher

____ Socially Disadvantaged Farmer or Rancher

____ Veteran Farmer or Rancher

I am interested in:

____ Farm Number to enable me to participate in USDA financial assistance programs

____ Loan

____ Insurance

____ Disaster Assistance

____ Market Risk and Facilitation

____ Conservation Plan

____ Person to recommend resources in my area to help me gain experience or learn more about farming before I start

My current operation is:

__ Conventional __ Certified Organic __ Transitioning to Organic

__ Exempt from Organic Certification (sales below $5,000/year)

__ Mixture of Organic and Conventional

__ Heirs' Property (see Navigating Complex Land Ownership on page 30)

I operate:

__ total acres including these land use types: __ rangeland __ pastureland __forestland __ cropland

(If applicable) I currently produce: _____

_____

_____

I am considering producing the following agricultural products: _____

_____

_____

My conservation goals include:

__ **Soil** – reducing or preventing soil erosion; improving soil health and quality.

__ **Water** – irrigation and drainage water management; reducing flood damage; improving water quality on and off my farm.

__ **Air** – minimizing emissions and drift of particulate matter, pesticides, odors, and greenhouse gases.

__ **Plants** – improving plant productivity and health, increasing biodiversity, minimizing pests, and reducing wildfire threat.

__ **Animals** – providing feed, forage, water, and shelter for livestock; enhancing wildlife habitat or biodiversity.

__ **Humans** – economic and social considerations.

__ **Energy** – improving energy efficiency of equipment, facilities, practices, and field operations; reduction of emissions from nutrients and animal waste.

__ Meeting National Organic Program (NOP) regulations.

__ Extending the growing season and improving plant health with a high tunnel system.

__ Other: _____

I want to:

__ learn about serving on my local county committee.

__ sign up for USDA email updates and/or learn how to get a farmers.gov profile.

Notes and Service Center Information

My local Service Center (**farmers.gov/service-center-locator**) is:

- Address: _____

  _____

- Phone Number: _____

Notes: _____

Download the electronic fillable version at **https://www.farmers.gov/working-with-us/common-forms** or scan the QR code.

FARMERS.GOV

August 2026

USDA is an equal opportunity provider, employer, and lender.