

UNITED STATES DEPARTMENT OF AGRICULTURE

Farm Service Agency
Washington, DC 20250

**Payment Limitation, Payment Eligibility,
and Average Adjusted Gross Income
6-PL**

Amendment 7

Approved by: Acting Deputy Administrator, Farm Programs



Amendment Transmittal

A Reasons for Amendment

Subparagraph 34 A has been amended to:

- clarify ERP and ERP 2022 rules
- provide ECAP rules.

Paragraph 450 has been amended to provide tracking information for EYR's through program year 2021 reviews.

Part 7, Section 5 has been added to describe IRDTS tracking of 2025 and subsequent year EYR.

Subparagraph 472 F has been amended to clarify the rule for determining AGI and average AGI for new entities.

Subparagraph 476 D has been amended to update the timely AGI validation process.

Paragraph 488 has been amended to revise AGI determination notification letters language.

Paragraph 490 has been added to provide policy on using average gross income and gross income from farming.

Exhibit 25 has been added to provide determining gross income instructions.

Exhibit 26 has been added to provide CCC-943 example and instructions.

Amendment Transmittal (Continued)

Page Control Chart		
TC	Text	Exhibit
7, 8	2-31, 2-32	1, pages 1-4
9	7-101, 7-102	2, pages 3, 4
	7-125, 7-126	pages 4.5, 4.6 (add)
	7-127 through 7-142 (add)	3, page 1
	7-143 (add)	25, pages 1-8 (add)
	8-23, 8-24	page 9 (add)
	8-30.5 through 8-30.8	26, pages 1-4 (add)
	8-55 through 8-60	
	8-77	
	8-78 (add)	
	8-79, 8-80 (add)	
	8-81 (add)	

Table of Contents (Continued)

Page No.

Part 6 Payment Eligibility and Payment Limitation Determinations (Continued)

Section 3 Relief and Incorrect Determinations

378	Misaction or Misinformation [7 CFR 1400.8]	6-55
379-388	(Reserved)	

Section 4 Producer Notification of Determinations

389	Notifying Producers of COC Determinations.....	6-77
390	Default Determinations and Proper Determinations.....	6-78
391	Notification Letters	6-80
392-401	(Reserved)	

Section 5 Reports

402	Subsidiary Reports.....	6-111
403-412	(Reserved)	

Part 7 EYR’s for 2014 and Subsequent Years

Section 1 Selections and Notifications

413	Overview.....	7-1
414	Selection Process	7-2
415	Producer Notification.....	7-4
416-425	(Reserved)	

Section 2 Documentation

426	Required Documentation	7-31
427	Failure to Provide Documentation.....	7-34
428-437	(Reserved)	

Section 3 Conducting Reviews

438	Responsibilities.....	7-55
439	Completing and Documenting Reviews	7-57
440-449	(Reserved)	

Table of Contents (Continued)

Page No.

Part 7 EYR's for 2014 and Subsequent Years (Continued)

Section 4 EYRT System

450	Tracking EYR's	7-101
451	Introduction to the EYRT System.....	7-102
452	Payment Limitation EYRs Screen	7-104
453	EYRT for Entering Participant Information	7-108
454	EYRT for Reports by State and Program Year.....	7-120

Section 5 IRDTS Tracking of 2025 and Subsequent Years EYR

455	Tracking EYR's in 2025 and Subsequent Years.....	7-127
456	Introduction to EYR Tracking in IRDTS.....	7-128
457	Payment Limitation EYR IRDTS Review Tracking Screens	7-130
458	End of Year Review Dashboard	7-136
459	Recording EYR Results in IRDTS	7-136
460-464	(Reserved)	

Part 8 Adjusted Gross Income (AGI)

465	Average AGI Limitation	8-1
466	Applying Average AGI Limitations	8-2
467	AGI Definitions and Determinations	8-3
468	Average AGI Compliance Certification	8-3
469	Rules for Special Cases.....	8-13
470	AGI Rules for CRP Contracts and Conservation Multi-Year Agreements	8-14
471	AGI Waiver for Conservation Programs (7 CFR 1400.500)	8-20
472	Determining AGI and Average AGI.....	8-21
473	Average AGI Compliance Reviews.....	8-26
473.5	CPA/Attorney Average AGI Certification Statement Compliance Reviews	8-26.6
473.6	CSCRT System	8-27
474	Commensurate Reductions	8-28
475	Average AGI and NRCS Programs	8-29
476	Verifying Average AGI Certifications.....	8-30
476.5	AGI Validation Fax2Mail Process.....	8-30.8
477	Disclosing Information	8-31
478	Average AGI Compliance Certification and Consent to Disclosure of Tax Information	8-35
479	Submitting CCC-941's to IRS	8-41
480	Review and Validation Process	8-42
481	Average AGI Compliance Reports	8-44
482	Unsuccessful IRS Verifications	8-44
483	Average AGI Amounts Above Threshold Level	8-46

Table of Contents (Continued)

Page No.

Part 8 Adjusted Gross Income (AGI) (Continued)

484	Average AGI Amounts at or Below Threshold Levels.....	8-47
485	FSA Review and Compliance Determinations	8-47
486	Average AGI Compliance Review Process	8-48
487	Payment Refunds and Collections	8-52
488	Example Letters for AGI Compliance	8-53
489	Determining 75 Percent Average Farm AGI	8-64
490	Average Gross Income Provisions.....	8-78

Exhibits

1	Reports, Forms, Abbreviations, and Redelegations of Authority	
2	Definitions of Terms Used in This Handbook	
3	Menu and Screen Index	
4	(Reserved)	
5	Payment Eligibility and Payment Limitations for Disaster Assistance Programs	
6	(Reserved)	
7	Determinations and Certifications for Payment Eligibility Purposes	
8-11	(Reserved)	
12	Federally Recognized Indian Tribes	
13-15	(Reserved)	
16	Impact of Agricultural Act of 2014 and Agricultural Improvement Act of 2018 on CRP-1 Payment Eligibility and Payment Limitation	
17	Determining AGI and Average AGI	
18	Section 179 Depreciation – Information, Examples, and Illustrations	
19	Memorandum of Agreement	
20	IRS-3210, Document Transmittal	
21	Example of IRS Notice 1398	
22	Explanation of the IRS Rejection Message, “No Record Found on Master File”, and Recommended FSA Actions	
23	(Reserved)	
24	AGI Compliance Review Checklists	
25	Determining Gross Income and Average Gross Income	
26	CCC-943, 75% of Average Gross Income From Farming, Ranching, or Forestry Certification	

Section 2 Applicability

34 Applicable Programs

A General Applicability

[7 CFR 1400.1 (a) and (b)] This table provides the rules in this handbook that apply to USDA-administered programs. See Exhibits 5 and 7.

*--

PROGRAM or PAYMENT	Applicable Rules													
	Payment Limitation					Payment Eligibility								
	Direct Attribution	Common Attribution	Substantive Change	Inheritance Provisions	Payment Limitation Adjustments	Actively Engaged in Farming	Rules for Non-Family Joint Operations	Cash Rent Tenant	Foreign Producers Eligible	Foreign Person Rules	AGI Provisions	75 Percent Farm AGI		
Conservation Programs														
CRP (1-PL) 1/	NO	NO	YES	YES	YES	YES	NO	YES	YES	YES	YES	NO		
CRP (4-PL; 5-PL and 6-PL)	YES	YES	YES	YES	YES	NO	NO	NO	YES	YES	YES	NO		
ECP	YES	YES	YES	NO	NO	NO	NO	NO	YES	NO	YES 2/	NO		
EFRP	YES	YES	YES	NO	NO	NO	NO	NO	YES	NO	YES 2/	NO		
ACEP (NRCS)	YES	YES	NO	NO	YES	NO	NO	NO	YES	YES	YES	NO		
AWEP (NRCS)	YES	YES	YES	YES	YES	NO	NO	NO	YES	YES	YES	NO		
CBWI (NRCS)	YES	YES	YES	YES	YES	NO	NO	NO	YES	YES	YES	NO		
EQIP (NRCS)	YES	YES	YES	YES	YES	NO	NO	NO	YES	YES	YES	NO		
CSP (NRCS)	YES	YES	YES	YES	YES	NO	NO	NO	YES	YES	YES	NO		
RCPP (NRCS)	YES	YES	YES	YES	YES	NO	NO	NO	YES	YES	YES	NO		
WHIP (NRCS)	YES	YES	YES	YES	YES	NO	NO	NO	YES	YES	YES	NO		
Commodity Programs														
ARC and PLC	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	NO		
Disaster Assistance Programs														
ELAP	YES	YES	NO	NO	NO	NO	NO	NO	NO	NO	YES	NO		
LFP	YES	YES	YES	NO	NO	NO	NO	NO	NO	NO	YES	NO		
LIP	YES	NO	NO	NO	NO	NO	NO	NO	NO	NO	YES	NO		
NAP	YES	YES	YES	NO	NO	NO	NO	NO	YES	NO	YES	NO		
TAP	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	YES	NO		
CFAP	YES	NO	NO	NO	YES	NO	NO	NO	YES	YES	YES	YES		
PARP	NO	NO	NO	NO	NO	NO	NO	NO	YES	YES	YES	NO		
ERP (20-21)	YES	NO	YES	NO	YES	NO	NO	NO	NO	NO	NO	NO		
ERP 2022	YES	NO	YES	NO	YES	NO	NO	NO	YES	YES	NO	NO		
ELRP	YES	NO	YES	NO	YES	NO	NO	NO	NO	NO	NO	NO		
ECAP	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	NO	NO		
Price Support Programs														
MAL's	NO	NO	NO	NO	NO	NO	NO	NO	YES	YES	NO	NO		
LDP's	YES	YES	NO	NO	NO	NO	NO	NO	YES	YES	YES	NO		
MLG's	YES	YES	NO	NO	NO	NO	NO	NO	YES	YES	YES	NO		
DMC	NO	NO	NO	NO	NO	NO	NO	NO	YES	YES	NO	NO		
RTCP	NO	NO	NO	NO	NO	NO	NO	NO	YES	YES	YES	NO		
Other Programs														
AMA	YES	YES	YES	YES	YES	NO	NO	NO	YES	YES	YES	NO		

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- 1/ CRP contracts approved before October 1, 2008, are subject to 1-PL provisions, including permitted entity provisions.
- 2/ Only for certain appropriations that specifically identify AGI as a requirement.
- 3/ Foreign persons are ineligible for payment under certain programs. The procedure for these programs reference the definition of “foreign person” provided in Part 5. However, the foreign person rule, as provided in Part 5, **only** applies to the programs or payments listed in this table.

35 Specific Rules for CRP

A Applicability of This Handbook

The provisions in this handbook apply to participants with CRP-1’s approved on or after *--October 1, 2020. Successors to CRP-1’s originally approved under 1-PL, 4-PL, or--* 5-PL are subject to the applicable rule.

B Applicability of 1-PL, 4-PL, and 5-PL

Persons and legal entities with CRP-1’s that are **not** subject to the provisions of this handbook are subject to the provisions of either 1-PL, 4-PL, or 5-PL.

36 Payment Limits and Rules

A Person or Legal Entity Payment Limitations

[7 CFR 1400.1] This table contains the annual payment limitations for a person or legal entity for programs that are subject to the provisions of this handbook.

Program Payment Type	Annual Limitation, Unless Otherwise Noted, 2019 Through 2023
Commodity and Price Support Programs	
ARC, PLC, payments for other than peanuts	\$125,000
ARC, PLC, payments for peanuts	\$125,000
Conservation Programs	
AMA	\$50,000 <u>1/</u>
CRP annual rental payment and incentive payment	\$50,000 <u>2/</u>
CSP	\$200,000 <u>3/</u>
ECP (per disaster event)	\$500,000
EFRP (per disaster event)	\$500,000
EQIP	\$450,000 <u>4/</u>
Disaster Assistance Programs	
LFP	\$125,000
NAP	\$125,000/\$300,000 <u>5/</u>
Other Programs	
TAAF	\$10,000

Section 4 EYRT System**450 Tracking EYR's****A Overview**

--All EYR's through FY 2021 are tracked using the EYRT System.--

B Responsibilities

--DAFP and STC or COC EYR selections and review results are tracked in the EYRT System for all reviews conducted in an FY through FY 2021.--

The National Program Manager is responsible for entering the DAFP judgmental selections.

State Office Specialists with payment limitation/payment eligibility responsibility must enter COC and STC selections in the EYRT System.

State Office Specialists are responsible for entering all results/findings of EYR's in the EYRT System.

C Submission Date

STC must establish a date or dates for County Offices to submit adequate documentation to evidence the findings of the review and the COC's determination, including any overpayments to the State Office Specialist.

The National Program Manager must annually establish the date by which reviews must be completed and results of the review loaded in the EYRT System. This date will be announced in correspondence to each State Office when the DAFP judgmental selections are announced.

451 Introduction to the EYRT System

A Definition of EYRT System

EYRT System means a web-based system:

- *--in which National and State users can record all findings, recommendations, and--* conclusions from EYR's completed on selected farming operations for 2009 and subsequent years' payment eligibility and payment limitation compliance purposes
- that provides reporting and summarization capabilities for EYR findings, determinations, and related information recorded for the farming operations reviewed.

B EYRT Design

EYRT was designed for the following:

- recording and tracking, by participant/farming operation and program year, all EYR review findings, results, and determinations
- as source data for status reports on the completion and results of EYR's
- providing information to use when evaluating the application and the effectiveness of current payment eligibility and payment limitation provisions.

C Accessing EYRT and Versions Available

EYRT is accessible from the Payment Limitation EYR's Share Point site at https://usdagcc.sharepoint.com/sites/fsa-dafp-disaster/PL_EYR/sitepages/Home.aspx.

454 EYRT for Reports by State and Program Year (Continued)

C Report Options (Continued)

The screenshot shows the 'EYRTracking Summary' application window. The 'File' menu is open, displaying several options: 'Open in Excel', 'Download a Snapshot', 'Download a Copy', and 'Reload Workbook'. The 'Reload Workbook' option is highlighted in yellow. A legend on the right side of the chart identifies three data series: 'Number of Selections' (blue), 'Waivers Granted' (red), and 'Reviews Completed' (green). The chart displays data for the years 2010 and 2011. An orange callout box with an arrow pointing to the 'Reload Workbook' option contains the text: 'To ensure that the most recent data is loaded into the report, CLICK "File" then "Reload Workbook".'

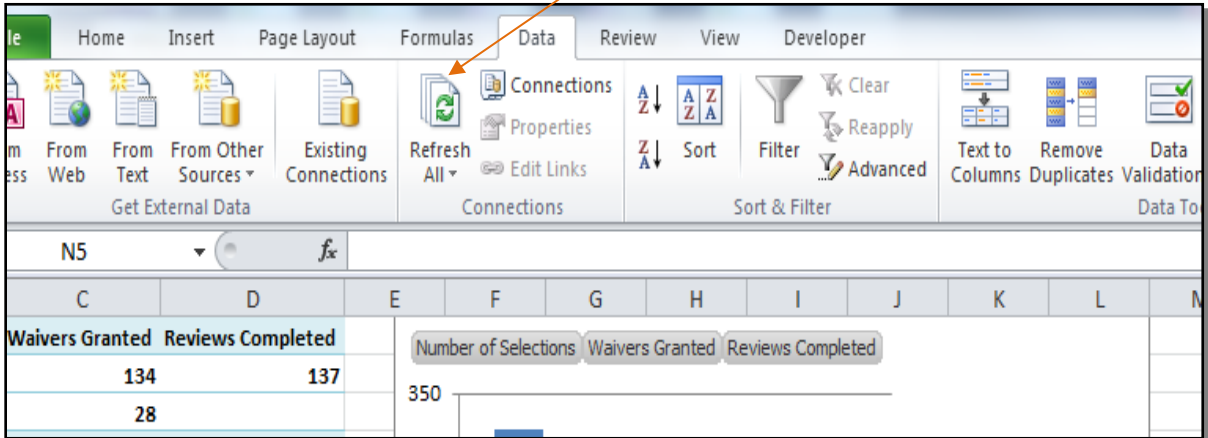
To refresh the report, CLICK "Open in Excel", select "Edit" in the "Open Document" dialog box, then CLICK "OK".

This screenshot shows the 'EYRTracking Summary' application window with the 'Open Document' dialog box open. The 'Open in Excel' option in the 'File' menu is highlighted with an orange arrow pointing to the dialog box. The dialog box displays the file name 'EYRTrackingSummary.xlsx' and the source 'fsa.sc.egov.usda.gov'. Under the heading 'How would you like to open this file?', the 'Edit' radio button is selected. The 'OK' and 'Cancel' buttons are visible at the bottom of the dialog. The background chart shows data for 2010 and 2011, with the y-axis ranging from 0 to 350.

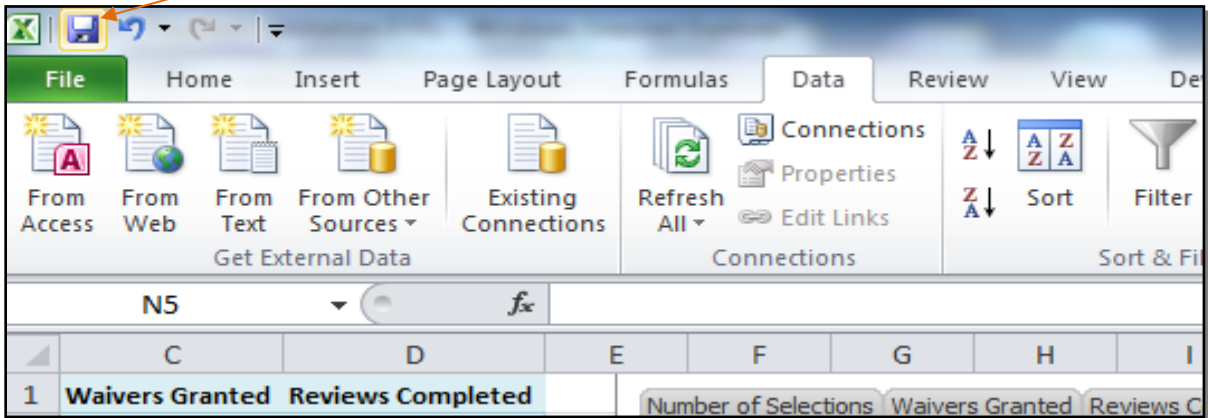
454 EYRT for Reports by State and Program Year (Continued)

C Report Options (Continued)

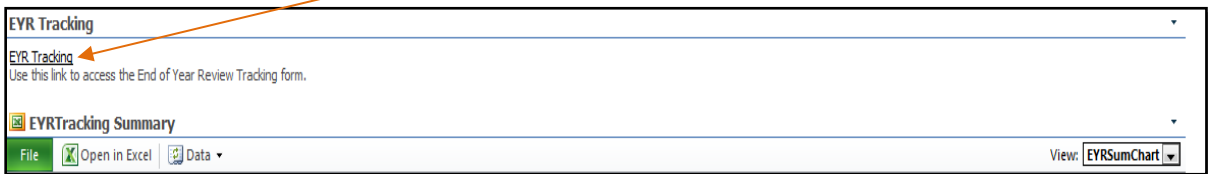
Once Excel is open, go to the “Data” tab, then click “Refresh All”.



Then click “Save” at the top or go to “File” then, Save.



To use the form, click the “EYR Tracking” link. A new window will open with the form.



--Section 5 IRDTS Tracking of 2025 and Subsequent Years EYR*455 Tracking EYR's in 2025 and Subsequent Years****A Overview**

Beginning in 2025, all EYR's for FY 2022 and subsequent years will be tracked using IRDTS.

B Responsibilities

The DAFP and STC or COC EYR selections and review results for FY 2022 and subsequent years will be tracked in IRDTS.

The National Program Manager is responsible for:

- ensuring DAFP judgmental selections are entered into IRDTS
- the review is established for the FY.

State Office Specialists with payment limitation or payment eligibility responsibility must request the COC and STC selections be added through the IRDTS Manual Spot Check process according to paragraph 475.

State Office Specialists are responsible for entering all EYR results and findings in IRDTS.

C Submission Date

STC must establish a date or dates for County Offices and Review Teams to submit adequate documentation to evidence the findings of the review and the COC's determination, including any overpayments to the State Office Specialist.

The National Program Manager must annually establish a deadline for completing reviews and loading review results in IRDTS. This deadline will be announced in correspondence to each State Office when the DAFP judgmental selections are announced.--*

--456 Introduction to EYR Tracking in IRDTS*A IRDTS Overview**

IRDTS is a web-based system that:

- provides EYR selection information to State Office Specialists
- provides reporting and summarization capabilities for EYR findings, determinations, and related information recorded for the farming operations reviewed
- allows National Office Program Manager and State Office Specialists to track and analyze completion, findings, determinations, and waiver requests.

B EYR Tracking in IRDTS

The EYR tracking process in IRDTS was designed to:

- record and track, by participant or farming operation and program year, all EYR review findings, results, and determinations
- serve as a data source for status reports on EYR completion and results
- protect review information from unauthorized access or changes
- provide information to use when evaluating the application and effectiveness of current payment eligibility and payment limitation provisions.

C Accessing IRDTS

EYR in IRDTS is accessible from the FPACNow FPAC Service Requests page at <https://usdafpacbc.servicenowservices.com/fpacnow>.

From the FPACNow Service Requests page, authorized users can access EYR Tracking in IRDTS by selecting IRDTS/My EYR Internal Control Reviews.

A Helpdesk ticket at https://usdafpacbc.servicenowservices.com/isd?id=isd_index must be submitted for:

- State Office Specialists with payment limitation or payment eligibility responsibilities who do not have IRDTS access
- IRDTS issues.--*

***--456 Introduction to EYR Tracking in IRDTS (Continued)**

D State Office Action

For FY 2025 and subsequent EYR records, State Offices are encouraged to do the following:

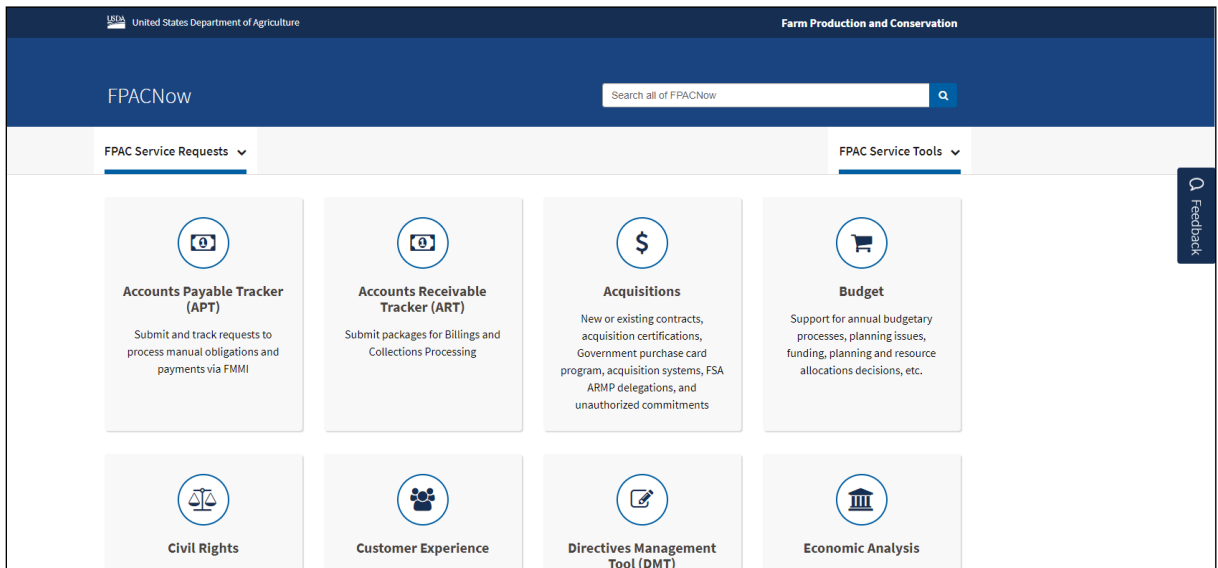
- review the records for accuracy
- request an update of the preloaded records, if necessary
- enter records for additional EYR selections made
- enter results as EYR's are completed
- periodically review the dashboard to check the status of review completion
- track the results of EYR's.--*

*--457 Payment Limitation EYR IRDTS Review Tracking Screens

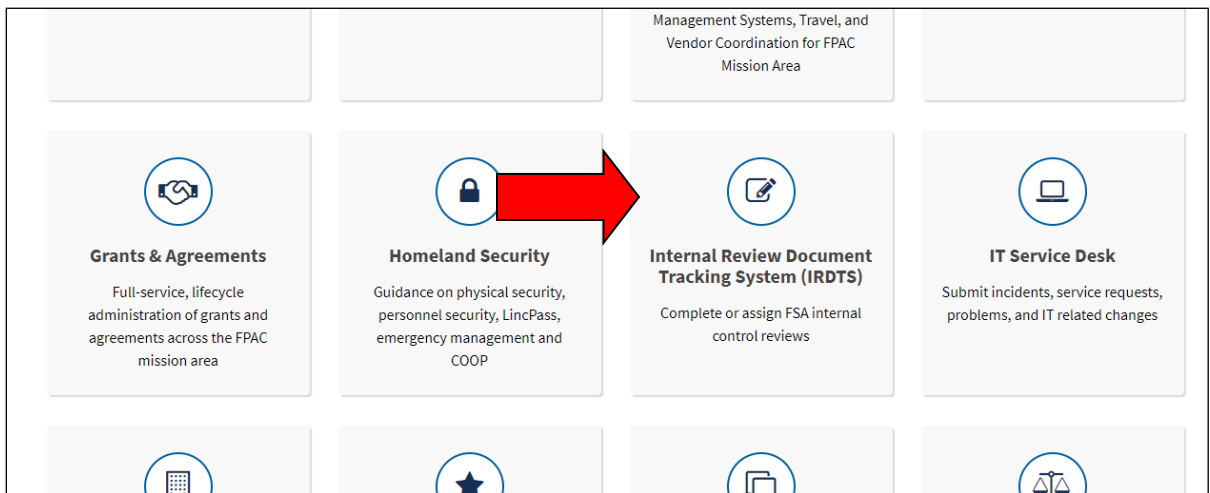
A Accessing Assigned EYR's

The Payment Limitation State Office Specialist will access assigned EYR's from the FPACNow Service Requests page by selecting the Internal Review Document Tracking System (IRDTS) tile.

The following is an example of the FPACNow Service Request screen.



The following is an example of the Internal Review Document Tracking System (IRDTS) tile.



--*

*--457 Payment Limitation EYR IRDTS Review Tracking Screens (Continued)

A Accessing Assigned EYR's (Continued)

The following is an example of the My EYR Internal Control Reviews screen.

The screenshot displays the 'Internal Review Document Tracking System' interface. At the top, it shows the USDA logo and 'United States Department of Agriculture' on the left, and 'Farm Production and Conservation' on the right. Below this is a search bar for 'Search all of FPACNow'. The main content area features an 'IRDTS Menu' on the left with categories like 'Explore Resources', 'Request Services', and 'Search Records'. The central part of the screen shows a map of the United States titled 'World / United States of America IRDTS Assessment Status by State', with a color-coded legend at the bottom. A red arrow points to the 'My EYR Internal Control Reviews' tab in the navigation bar. Below the map, there is a section for 'My Internal Control Reviews' with a 'Manage Delegates' button and a filter section with dropdown menus for 'Assessment Program', 'Assessment', 'Status', 'State', and 'Group by'.

--*

*--457 Payment Limitation EYR IRDTS Review Tracking Screens (Continued)

A Accessing Assigned EYR's (Continued)

The DAFP judgmental selections assigned to the user will be displayed, including any delegated reviews. Selecting the listed review allows the user to record the results of the completed EYR.

Note: Several resource articles are available from the IRDTS menu to assist with recording review results and using the available dashboard.

The following is an example of the My EYR Internal Control Reviews screen with DAFP judgmental selections assigned to the user.

The screenshot displays two sections of a web application interface. The top section is titled "My EYR Internal Control Reviews" and features a "Manage Delegates" button. It contains five filter dropdowns: "Assessment" (set to "All"), "Producer" (set to "All"), "Status" (set to "Not Started" and "In Progress"), "County" (set to "All"), and "State" (set to "All"). Below these filters, a message states "No reviews meet the selected filter." Navigation buttons for "Previous", "1", and "Next" are present. The bottom section is titled "EYR Delegated Internal Control Reviews" and has three filter dropdowns: "Assessment Program" (set to "Payment Limit..."), "Assessment" (set to "All"), and "Status" (set to "Not Started" and "In Progress"). It also displays the message "No reviews meet the selected filter." and "Previous", "1", "Next" navigation buttons.

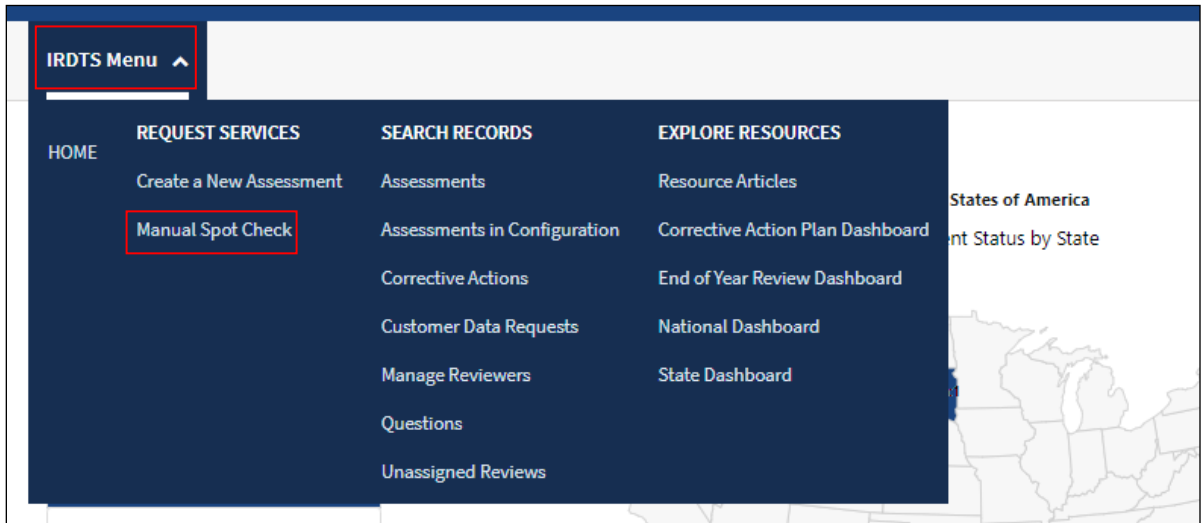
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*--457 Payment Limitation EYR IRDTS Review Tracking Screens (Continued)

B Adding Additional EYR Selections

State Office Specialists will add additional EYR selections made according to paragraph 414 by creating a Manual Spot Check in IRDTS. To create a Manual Spot Check, users will accessing the IRDTS portal and then:

- CLICK on “IRDTS Menu”
- select “Manual Spot Check”.



--*

***--457 Payment Limitation EYR IRDTS Review Tracking Screens (Continued)**

B Adding Additional EYR Selections (Continued)

The following “Create a Manual Spot Check” form will be displayed. Users must:

- complete all required entries according to subparagraph C
- CLICK “Submit”.

The screenshot shows a web application interface for creating a manual spot check. At the top, there is a navigation bar with 'IRDTS Menu' and 'FPAC Service Tools'. Below this is a breadcrumb trail: 'Home > Create a Manual Spot Check'. The main content area is titled 'Create a Manual Spot Check' with a subtitle 'Create a manual Assessment Sample for an End of Year Review.' On the right side, there is a large blue 'Submit' button. Below the main form area, there is a 'Required information' section with a scrollable list of fields: 'Reason for Spot Check', 'Internal Assessment', 'Producer Name (Customer Location)', 'EYR Fiscal Year', and 'County'. The main form contains several input fields, most with red asterisks indicating they are required. The 'Reason for Spot Check' field is a dropdown menu currently showing '-- None --'. The 'Program' field is a dropdown menu with 'Payment Limitation and Payment Eligibility' selected. The 'Internal Assessment' field is a text input. The 'Producer Name (Customer Location)' field is a text input. The 'Producer CCID' field is a text input. The 'EYR Fiscal Year' field is a dropdown menu currently showing '-- None --'. The 'County' field is a dropdown menu. At the bottom right of the form, there is an 'Add attachments' button with a paperclip icon.

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*--457 Payment Limitation EYR IRDTS Review Tracking Screens (Continued)

C Completing a Manual Spot Check Form

Users must complete all required entries to create a Manual Spot Check. Some entries will require additional information or Program Manager action before the EYR Selection will be added to the user’s worklist. The following table provides guidance on completing the form.

Entry	User Action	Additional Information
Reason for Spot Check	Select from the available options on the drop-down list: <ul style="list-style-type: none"> • “Reason to believe the farm operating plan was not followed as represented.” • “Considered necessary by a State Office Rep to maintain program integrity.” • “Other”. 	If “Other” is selected by the user, an additional required entry field will be displayed. User must enter an “Explanation” in this field for the selection. Program Manager will review the explanation and determine if the requirements of paragraph 414 have been met for approval of the additional selection. Note: Selecting the options other than “Other” will not require additional information or review by Program Manager.
Internal Assessment	Begin typing the assessment name in the field and select the corresponding record from the selections that appear.	The Internal Assessment name will be provided to State Office Payment Limitation Specialists by Program Manager.
Producer Name (Customer Location)	Type the name of the producer selected for EYR.	Enter the name exactly as it appears in MIDAS BP. Note: Do not use the Common Customer Name.
Producer CCID *	Type the CCID for the selected producer.	Recommended but not required.
EYR Fiscal Year	Select the appropriate “EYR Fiscal Year” from the drop-down list.	Select the FY being reviewed.
County	Begin typing the “County” name in the field and select from the drop-down list.	The State name will automatically populate when County is selected.

* “Producer CCID” is not a required entry to submit the Manual Spot Check request.

Users may attach documentation to the Manual Spot Check form if necessary to support entries requiring Program Manager review.

Additional instructions with screenshots are available on the IRDTS Knowledge page by selecting “Explore Resources/Resource Articles” from the IRDTS Portal.--*

***--458 End of Year Review Dashboard**

A Available Dashboards

Authorized users will be able to view available data by assessment status, status by State, status by county, or response data. Available dashboards will be accessed by selecting End of Year Review Dashboard from the IRDTS Menu/Explore Resources options. Users with questions about dashboard use may access the available Resource Articles for dashboard user guides.

459 Recording EYR Results in IRDTS

A Overview

Authorized users will be able to select any review assigned in IRDTS, including the DAFP judgmental selections and Manual Spot Checks according to paragraph 457. Once the EYR has been conducted and the 5-part CCC-900 package is complete, authorized users must record the results in IRDTS. All review results must be submitted in IRDTS by the deadline provided.

B Entering Results

Authorized must answer a series of questions based on the completed CCC-900 package and according to the following table. Some response options will result in an automated notification to the Program Manager. The Program Manager will contact the user for additional information once the Program Manager has reviewed recorded responses.

Question	Response Options	Additional Information
CCC-902 followed.	Yes No A CCC-902 was not filed	Selecting "A CCC-902 was not filed" will result in Program Manager notification.
Significant contribution of land.	Yes No Not Applicable	Select "Not Applicable" if CCC-902 was not filed.
Significant contribution of capital.	Yes No Not Applicable	Select "Not Applicable" if CCC-902 was not filed.
Significant contribution of equipment.	Yes No Not Applicable	Select "Not Applicable" if CCC-902 was not filed.

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*--459 Recording EYR Results in IRDTS (Continued)

B Entering Results (Continued)

Question	Response Options	Additional Information
Significant contribution of “left-hand” combination.	Yes No Not Applicable	Select “Not Applicable” if CCC-902 was not filed.
Significant contribution of active personal labor.	Yes No Not Applicable	Select “Not Applicable” if CCC-902 was not filed.
Significant contribution of active personal management.	Yes No Not Applicable	Select “Not Applicable” if CCC-902 was not filed.
Significant contribution of “right-hand” combination.	Yes No Not Applicable	Select “Not Applicable” if CCC-902 was not filed.
Share of profits and losses commensurate with contributions.	Yes No Not Applicable	Select “Not Applicable” if CCC-902 was not filed.
Contributions at risk.	Yes No Not Applicable	Select “Not Applicable” if CCC-902 was not filed.
Foreign person rule met.	Yes No Not Applicable	If the producer is not a foreign producer, select “Not Applicable”.
Spousal provision requirements met.	Yes No Not Applicable	If spousal provisions are not applicable, select “Not Applicable”.
Common attribution determination correct.	Yes No	If there is no common attribution required, select “Yes”.
Minor child determination correct.	Yes No Not Applicable	If there is no minor child associated with the operation, select “Not Applicable”.
For a legal entity, such as a corporation, LLC, or LLP, were contributions of active personal labor and/or active personal management performed on a regular basis.	Yes No Not Applicable	If the operation is not a legal entity, select “Not Applicable”.

--*

*--459 Recording EYR Results in IRDTS (Continued)

B Entering Results (Continued)

Question	Response Options	Additional Information
For a legal entity, such as a corporation, LLC, or LLP, were contributions of active personal labor and/or active personal management identifiable and documentable.	Yes No Not Applicable	If the operation is not a legal entity, select "Not Applicable".
For a legal entity, such as a corporation, LLC, or LLP, were contributions of active personal labor and/or management separate and distinct from contributions of other partners, stockholders, or members?	Yes No Not Applicable	If the operation is not a legal entity, select "Not Applicable".
For non-family joint operations did documentation support approval of additional members seeking to qualify more than one member with only a significant contribution of active personal management.	Yes No Not Applicable	If the operation is a family joint operation or entity, or if a non-family joint operation does not seek to qualify more than 1 member with only a significant contribution of active personal management, select "Not Applicable".
Number of members of the farming operation claiming to make significant contribution of active personal labor.	Numerical Entry	
Number of members of the farming operation determined to have made a significant contribution of active personal labor.	Numerical Entry	
Number of members of the farming operation claiming to make significant contribution of active personal management.	Numerical Entry	

--*

*--459 Recording EYR Results in IRDTS (Continued)

B Entering Results (Continued)

Question	Response Options	Additional Information
Number of members of the farming operation determined to have made a significant contribution of active personal management.	Numerical Entry	
“Actively engaged in farming” requirements met?	Yes No	“Yes” will result in a follow-up question being displayed.
Select the following factors or findings that explains how requirements were met.	Land Capital Equipment Active personal labor Active personal management Landowner exemption	Question will only display if “Yes” is selected for the actively engaged in farming question. User must select at least 1 and up to 6 responses.
“Cash-rent tenant” rule met?	Yes No Not Applicable	“Yes” will result in a follow-up question being displayed. If operation does not include any cash rented land, select “No”.
Select the following factors or findings that explain how the rule was met.	Active personal labor Equipment Active personal management	Question will only display if “Yes” is selected for the cash-rent tenant rule question. User must select at least 1 and up to 3 responses.
Substantive change rule met.	Yes No Not Applicable	“Yes” will result in a follow-up question being displayed. If substantive change was not applicable, select “Not Applicable”.

--*

*--459 Recording EYR Results in IRDTS (Continued)

B Entering Results (Continued)

Question	Response Options	Additional Information
Select the following factors or findings that explain how the rule was met.	Family member Land rental change (landowner only; cash to share rent) Increase in land used for agricultural production of 20% or more Ownership change of land, equipment or livestock by sale or gift to new member Addition of equipment to the farming operation	Question will only display if “Yes” is selected for the substantive change rule question. User must select at least 1 and up to 5 responses.
Were the initial determinations correct?	Yes No	Selecting “No” will result in Program Manager notification and the user will be required to provide an explanation.
If discrepancies were found, will the discrepancies result in an adverse determination?	Yes No	Selecting “Yes” will result in Program Manager notification.
If discrepancies or adverse finding were made, did the findings include scheme or device, fraudulent representations, or other actions to circumvent payment eligibility or payment limitation provisions?	Yes No	
Total dollar amount of payments affected by the discrepancy or adverse findings.	Dollar Amount	User must enter a dollar amount ranging from \$0 - \$1,000,000,000.

--*

*--459 Recording EYR Results in IRDTS (Continued)

B Entering Results (Continued)

Question	Response Options	Additional Information
Provide an explanation of why the initial determinations were not correct.	Text Entry	Only displays if required to be answered. User must provide an explanation if the question displays. Program Manager will be notified and will contact user if additional information is necessary.
Did the producer provide the requested documentation to complete the review?	Yes No	
Was an interview conducted?	Yes No	Selecting “No” will result in Program Manager notification and the user will be required to provide an explanation.
Did the interview support the claims made on the CCC-902?	Yes No	Question only displays if “Was an interview conducted?” was answered with “Yes”.
Provide an explanation of why an interview was not conducted.	Text entry	Question only displays if required. If the question displays, user must provide an explanation. Program Manager will be notified and will contact user if additional information is necessary.
Is the review complete?	Yes No	
Recommendations	Text entry	User must enter the review team recommendations.

--*

***--459 Recording EYR Results in IRDTS (Continued)**

C Saving Responses

Users can save responses at any time without submitting the review. A message will be displayed requiring a response. User must select a reason from the drop-down list and then enter comments before the responses will save. Review status will update to “In Progress” after responses are saved. Users can then select the review from “My EYR Internal Control Reviews” to continue recording results.

Before we save your work...

Please select the reason that prevents you from submitting the review

Please select one option
▼

Save

FY24 EYR/AGI Sot Check

Review Status: In Progress

D Reviewing and Submitting Results

Once all required entries have been made according to subparagraph B, authorized users will have an opportunity to review all answers before submitting. Users must address any error messages, and questions highlighted in red on the review screen require additional user action before the review can be submitted. Comments can be added to the review to provide necessary additional information, and users may attach the CCC-900 series forms or additional documentation before submitting the review.

Note: Once the review has been submitted, only the National Program Manager can make changes to the recorded responses.--*

***--459 Recording EYR Results in IRDTS (Continued)**

E National Office Review

National Program Manager will be notified when reviews are completed and when responses that require additional follow-up are recorded. Additional information will be requested, if necessary, to support the recorded review results.--*

460-464 (Reserved)

472 Determining AGI and Average AGI (Continued)

C Applicable Years for Determining Average AGI

Use this table for applicable years to be used for determining average AGI.

IF crop year is...	THEN Average AGI will be based on the following years...
2011	2007, 2008, and 2009.
2012	2008, 2009, and 2010.
2013	2009, 2010, and 2011.
2014	2010, 2011, and 2012.
2015	2011, 2012, and 2013.
2016	2012, 2013, and 2014.
2017	2013, 2014, and 2015.
2018	2014, 2015, and 2016.
2019	2015, 2016, and 2017.
2020	2016, 2017, and 2018.
2021	2017, 2018, and 2019.
2022	2018, 2019, and 2020.
2023	2019, 2020, and 2021.

D Determining Average AGI

Determine the average AGI according to the following table.

IF determination is for a...	THEN average AGI is the average...
<ul style="list-style-type: none"> • person • legal entity in business for all of the applicable 3-year period 	of AGI, including losses, for the 3 taxable years preceding the most immediately preceding complete taxable year. Note: This includes legal entities not required to file an IRS tax return or legal entities that did not have taxable income in 1 or more years of the applicable 3-year period.
legal entity not in business for all of the applicable 3-year period	AGI, including losses for only the years in the base period that the new legal entity was in business.

E AGI Compliance Worksheet

--For AGI compliance determinations, use worksheet in paragraph 486.--

472 Determining AGI and Average AGI (Continued)

F Rule for New Entity

A new legal entity must **not** be considered new to the extent that it takes over an existing operation and has any elements of common ownership or interests with the preceding legal *--entity, or persons and legal entities, with an interest in the old legal entity. Commonality exists when the new entity is operating some, or all, of the land operated by the prior entity or individual(s) and there is any element of common ownership.--*

The income of the old legal entity will be averaged with the income of the new legal entity for the base period if any of the elements of commonality are present.

Example for 2014: Twin Falls Corporation is comprised of Joe Plummer (50 percent) and John Plummer (50 percent).

The average AGI from the 3 complete taxable years 2010, 2011, and 2012 for Twin Falls Corporation was \$900,000. Twin Falls Corporation had \$1 million AGI in 2013.

Twin Falls Corporation met the average \$900,000 AGI limitation, and; therefore, was determined eligible for 2014 PLC program benefits.

Example for 2015: Plummer LLC is comprised of Joe Plummer (5 percent), John Plummer (5 percent), and Twin Falls Corporation (90 percent).

Plummer LLC takes over the farming operation previously represented as Twin Falls Corporation.

The average AGI for Plummer LLC for 2015 payment eligibility purposes will be \$ the average AGI of Twin Falls Corporation for the years 2011, 2012, and 2013. Twin Falls Corporation had \$1 million AGI in 2013; \$900,000 AGI in each of the tax years 2011 and 2012. The average AGI for Plummer LLC for 2015 payment eligibility is \$933,330 (average of \$1 million, \$900,000, and \$900,000). Plummer LLC does not comply with the \$900,000 AGI limitation and therefore, is not eligible for 2015 PLC program benefits.

476 Verifying Average AGI Certifications (Continued)

D Steps for Timely AGI Validation

County Offices are responsible for performing the following steps when a producer files CCC-941 to ensure a timely AGI determination.

Step	Action
1	Ensure that the customer name and tax ID are legible and match how the customer files taxes.
2	<p>Ensure that the customer name and tax ID in Business Partner match CCC-941.</p> <p>Reminder: The TIN verification process through MIDAS/Business Partner is separate from the AGI compliance verification process.</p> <p>Generate reports from Business Partner to identify customers where the IRS Tax ID verification response returned an error. Business Partner also identifies whether the customer record is the “paying entity” (DPE Flag). Use Business Partner to assist in determining what actions should be taken to resolve records of AGI mismatches or failed verifications.</p>
3	Ensure that the AGI 2014 and 2018 Farm Bills producer certification in Subsidiary is updated as described in 3-PL prior to mailing CCC-941 to IRS.
4	Ensure that the AGI 2014 and 2018 Farm Bills producer certification date is entered accurately in Subsidiary with the date the producer filed CCC-941.
--5	Ensure that the County Office name and address entered in box 1 of CCC-941 is correct, the county name matches the county entered on the FAX cover, and the FAX number in box 1 of CCC-941 matches the FAX cover and the FAX number used to submit the batch to IRS.--
6	<p>Send CCC-941 and IRS-3210 to IRS according to paragraph 476.5.</p> <p>Note: Beginning in Subsidiary year 2020, if the system automatically determines the customer as “Compliant – FSA Determined”, County Offices are not required to send CCC-941 to IRS unless the customer is applying for an FSA or NRCS multi-year Conservation Program.</p>

476 Verifying Average AGI Certifications (Continued)

D Steps for Timely AGI Validation (Continued)

Step	Action																												
7	<p>Review the “Common Producer Eligibility” report in Enterprise Data Warehouse (EDW) weekly to determine if a producer has filed CCC-941 and has not received an IRS determination or State Office/SED determination for all years applicable to the AGI 2014 and 2018 Farm Bills.</p> <p>Select the following filters on the Common Producer Eligibility Report to determine if a producer has not received a determination:</p> <p>Program Year = empty/select value or select the specific year AGI 2014/2018 Farm Bill Producer Certification = “Filed CCC-941” AGI 2014/2018 IRS Verification/Determination = “Not Processed” AGI 2014/2018 State Office/SED Determination = “No Determination”.</p> <p>Click “Apply” to generate the report. An option is available to “Export” the report to a CSV file. See 12-CM for additional information regarding EDW.</p> <div data-bbox="410 909 1459 1583" style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <table border="1"> <tr> <td>Program Year</td> <td>--Select Value--</td> </tr> <tr> <td>State</td> <td>Missouri</td> </tr> <tr> <td>County</td> <td>Jackson</td> </tr> <tr> <td>Recording State</td> <td>(All Column Values)</td> </tr> <tr> <td>Recording County</td> <td>(All Column Values)</td> </tr> <tr> <td>Actively Engaged Determination</td> <td>(All Column Values)</td> </tr> <tr> <td>Actively Engaged - 2002 Farm Bill</td> <td>(All Column Values)</td> </tr> <tr> <td>AD -1026</td> <td>(All Column Values)</td> </tr> <tr> <td>Referred to NRCS</td> <td>(All Column Values)</td> </tr> <tr> <td>First Time Producer Filing AD-1026</td> <td>(All Column Values)</td> </tr> <tr> <td>AGI 2014/2018 Farm Bill Producer Certification</td> <td>Filed CCC-941</td> </tr> <tr> <td>AGI 2014/2018 IRS Verification/Determination</td> <td>Not Processed</td> </tr> <tr> <td>AGI 2014/2018 State Office /SED Determination</td> <td>No Determination</td> </tr> <tr> <td>AGI 2008 Farm Bill - Commodity</td> <td>(All Column Values)</td> </tr> </table> </div> <p>Note: The “County Eligibility Report” is also available in the Subsidiary system as described in 3-PL. However, utilizing the EDW report will provide additional information for producers regarding the date AGI 2014/2018 Farm Bill documentation was filed.</p>	Program Year	--Select Value--	State	Missouri	County	Jackson	Recording State	(All Column Values)	Recording County	(All Column Values)	Actively Engaged Determination	(All Column Values)	Actively Engaged - 2002 Farm Bill	(All Column Values)	AD -1026	(All Column Values)	Referred to NRCS	(All Column Values)	First Time Producer Filing AD-1026	(All Column Values)	AGI 2014/2018 Farm Bill Producer Certification	Filed CCC-941	AGI 2014/2018 IRS Verification/Determination	Not Processed	AGI 2014/2018 State Office /SED Determination	No Determination	AGI 2008 Farm Bill - Commodity	(All Column Values)
Program Year	--Select Value--																												
State	Missouri																												
County	Jackson																												
Recording State	(All Column Values)																												
Recording County	(All Column Values)																												
Actively Engaged Determination	(All Column Values)																												
Actively Engaged - 2002 Farm Bill	(All Column Values)																												
AD -1026	(All Column Values)																												
Referred to NRCS	(All Column Values)																												
First Time Producer Filing AD-1026	(All Column Values)																												
AGI 2014/2018 Farm Bill Producer Certification	Filed CCC-941																												
AGI 2014/2018 IRS Verification/Determination	Not Processed																												
AGI 2014/2018 State Office /SED Determination	No Determination																												
AGI 2008 Farm Bill - Commodity	(All Column Values)																												

476 Verifying Average AGI Certifications (Continued)

D Steps for Timely AGI Validation (Continued)

Step	Action
8	<p>Review the “IRS Mismatch Report” available under the “Subsidiary Reports” tab weekly to determine if IRS has sent data back to the Subsidiary System and the IRS Response Code was not validated in Business Partner with “TIN and Name Match” or “Manually Validated”, or the producer’s name and/or Tax ID did not match the information received from IRS.</p> <p>Reminder: County Offices must also review the IRS mismatch report for producers without a State/county. If the tax ID in Business Partner was incorrect then the mismatch report cannot find a State/county with which to tie the mismatch.</p>
9	<p>If the producer is on the IRS Mismatch Report, State Office must update the State Office/SED determination to “Mismatch Verified” if the producer is compliant or compliant producer on the report.</p>
10	<p>If the above steps have been completed and the producer does not receive an IRS determination and is not on the IRS mismatch report 30 calendar days from the date CCC-941 was sent to IRS, resend CCC-941 with a new IRS-3210 to IRS.</p> <p>County Offices will make 3 attempts to submit CCC-941 and IRS-3210 to IRS to receive a determination.</p>
11	<p>When a producer’s CCC-941 will not successfully pass IRS verification and the producer is not on the IRS mismatch report after 3 attempts to submit CCC-941 to the IRS, the State Office shall complete and document all of the following:</p> <ul style="list-style-type: none"> • obtain documentation from the County Office that at least 3 attempts were made to send the producer’s AGI certification to IRS • obtain verification from County Office or other State Office personnel that all actions in Steps 1 through 9 have been completed • upload required information to IRS Missing Determinations on the Payment Limitation EYR SharePoint at https://usdagcc.sharepoint.com/sites/fsa-dafp-disaster/PL_EYR/SitePages/Home.aspx.

***--476.5 AGI Validation Fax2Mail Process**

A Submitting CCC-941 to IRS

CCC-941 is submitted electronically to IRS using Fax2Mail. The following table summarizes the IRS Fax2Mail process.

Step	Action
1	County Office scans a completed IRS FAX cover page, IRS-3210, and CCC-941 and saves the documents into a PDF file to the County Office shared drive according to subparagraph B.
2	County Office submits the saved PDF file to IRS using USDA’s Fax2Mail service.
3	IRS returns a USDA Acknowledgement Log to the County Office using Fax2Mail within 5 workdays.
4	Within 30 workdays, IRS will do either of the following: <ul style="list-style-type: none"> • return IRS Letter 6432 and CCC-941 by Fax2Mail to the County Office when CCC-941 is deemed unacceptable • transmit the IRS determination of eligibility to the Kansas City office for use in updating the customer’s Subsidiary record.

B Creating IRS Folder on Shared Drive

County Office users will create an IRS folder on the County Office’s shared drive to save the following:

- IRS-3210’s and CCC-941’s sent to IRS
- USDA Acknowledgement Log from IRS confirming transmission receipt.

C IRS Fax2Mail County Office Requirements

County Offices must:

- review the PDF file to ensure that pages are legible and oriented with the top of the page facing up
- attach the saved PDF file to the email and send to IRS using Fax2Mail
- limit the PDF file size to no more than **25 pages**, including the IRS FAX cover page and IRS-3210

Note: Only the first page of CCC-941 is required to be scanned and sent to IRS--*

488 Example Letters for AGI Compliance (Continued)

C Example Letter With Attachment for Determining AGI Ineligibility

The following is an example notification letter for use when IRS indicates the average AGI exceeds the limitation. This example letter includes an attachment.

*--

[Date]

[Address Block]

Dear [Name]:

The Agricultural Act of 2014 (2014 Farm Bill) and Agriculture Improvement Act of 2018 (2018 Farm Bill) provides an average adjusted gross income (AGI) limitation for participants who enroll in farm and conservation programs administered by the Farm Service Agency and the Natural Resources Conservation Service. This limitation applies to individuals, legal entities, as well as to members of legal entities, that receive farm and conservation program payments.

The Farm Service Agency (FSA) and Internal Revenue Service (IRS) formed a partnership to ensure that only those participants who comply with AGI requirements receive farm and conservation program benefits. This data-sharing process maintains the confidentiality and privacy of tax return information while providing FSA information necessary to verify your average AGI certification.

You provided written consent allowing the IRS to provide FSA information related to your average AGI to assist FSA in determining if you meet the statutory AGI provisions.

For the program year identified below, IRS records do not provide satisfactory information to verify your certification.

Program Year	Tax Years used to Compute Average AGI
Example: 2025	Example: 2021-2022-2023

Because FSA is unable to successfully validate your certification, the FSA State Executive Director has determined that your certification does not meet the statutory AGI limitation requirement and you are ineligible for benefits and payments from FSA, CCC and NRCS programs subject to the average AGI provisions.

You may submit documentation to the SED in support of your average AGI and if it is found that the documentation results in a different finding from that of IRS's indications, it may result in the SED reversing this determination. If you want the SED to review your average AGI, please provide either one of the following in support of this review:

- A signed statement from a CPA or attorney for the program year identified that verifies your average AGI did not exceed the applicable AGI limitation (example statement attached). If a signed statement from a CPA or attorney is provided, the statement must include all of the elements shown in the sample letter and Attachment 1.
- Copies of the complete Federal Tax Returns that were filed with the IRS, or official transcripts from IRS, for the years used to compute the average AGI.

NOTE: If your average AGI exceeded the \$900,000 limitation because you filed a **joint tax return**, and you would have been eligible **had you filed taxes separately**, you **must provide a CPA** or Attorney statement certifying that your average AGI, if you had filed separately, would have been at or below the \$900,000 limitation. **If a CPA or attorney certification is not provided, the AGI shown on your joint tax return will be considered your AGI for program purposes.**

Following a review of either the tax returns or CPA/Attorney certification, FSA will provide written notice of the results of the review.

If you discover that your applicable certification of average AGI may have been in error, you may submit a signed acknowledgment that your income exceeded the average AGI limitation in lieu of tax returns or CPA/Attorney certification statement.

--*

488 Example Letters for AGI Compliance (Continued)

C Example Letter With Attachment for Determining AGI Ineligibility (Continued)

*--

To avoid delay or interruption in program payments or benefits, please provide the documentation to FSA within 30 days of receiving this letter. Information may be mailed to:

Farm Service Agency
-Insert STO address-

Your documentation may also be emailed to:

Failure to provide documentation to support your compliance with the average AGI limitations within 30 days from the date of receipt of this letter will result in the Agency assuming the information received from IRS is correct and this notification will become a final determination based on IRS' indications. As a result, you will be ineligible for program payments or benefits for the applicable program year. A refund of program payments subject to the AGI limitation for which you received directly or indirectly through another entity will be required. A separate letter will be sent with the required refund amount and instructions for submitting the refunds. If you earned benefits indirectly through a legal entity or joint operation, the entity or joint operation will be notified of the amount of refund that is required.

If circumstances prevent you from providing documentation to support your eligibility for this review within the 30-day timeframe, please contact this office to request an extension.

If you believe that FSA has not properly considered the facts related to the determination of your eligibility under the AGI provisions, you have the following options:

(Insert reconsideration, mediation and appeal to NAD according to 1-APP)

Sincerely,
/s/
State Executive Director

--*

488 Example Letters for AGI Compliance (Continued)

D Example of Letter Acknowledging Request for Reconsideration Review

The following is an example letter acknowledging request for reconsideration.

<p>[Date]</p> <p>[Address Block]</p> <p>Dear [Name of Participant]:</p> <p>This letter acknowledges your request for reconsideration of the Farm Service Agency's (FSA's) decision concerning your eligibility under the average adjusted gross income provisions for the [insert applicable program year].</p> <p>A representative of the [enter name] State FSA Office will review your request on [enter date which should be no earlier than 17 days from date of mailing], at [enter time]. The hearing will be in a room to be designated for the purpose of conducting a hearing. You, your authorized representative, or both, are invited to attend the hearing and submit any additional information in support of your request for reconsideration. If you choose to personally appear, please come to:</p> <p style="padding-left: 40px;">[Enter State Office address and contact phone number.]</p> <p>The hearings are informal and verbatim transcripts are not ordinarily made. However, if you want a transcript to be made at your expense, please let us know at least 7 calendar days before the hearing, and we will make the arrangements. Neither FSA nor the Department will reimburse you for any costs you may incur in connection with your request for reconsideration. Please note that a verbatim transcript will only be permitted if you choose to attend the scheduled hearing either in person or via telephone.</p> <p>Should you prefer to attend the scheduled hearing by telephone, in advance of the hearing date please provide us with a telephone number of where you and your authorized representative can be contacted on the day and time of the scheduled hearing. If you choose not to attend the hearing at all (either in person or via telephone) please let us know. However, whether you choose to attend the hearing or not, you may submit before the date of the scheduled review, any further facts or evidence you wish to have considered. The Deputy Administrator will consider your request and arrive at a decision based on the record and other available information. The review will include all of the information submitted by you, in addition to the complete file pertaining to your case. FSA's review determination will be in writing and sent to you and your representative as soon as possible after conclusion of the scheduled meeting or hearing.</p> <p>If you have any questions about this matter, you may contact the State FSA Office at [enter complete area code and phone number]. If you telephone us and receive a voice mail recording, please leave your contact information and we will return your call.</p> <p>Sincerely,</p> <p>[Name] State Executive Director</p>
--

488 Example Letters for AGI Compliance (Continued)

E Example of Letter Granting Reconsideration

The following is an example of a letter approving the participant's eligibility on reconsideration.

*--

[Date]

[Address Block]

Dear [Name of Participant]:

This letter is in further reference to the appeal of the Farm Service Agency's (FSA's) decision concerning your eligibility under the Average Adjusted Gross (average AGI) income provisions for the [Insert applicable program year].

You submitted a form CCC-941, Average Adjusted Gross Income (AGI) Statement for the [2019] program year and affirmed on this form that your average AGI for the year identified in section 4 of the form, was within the limitation set forth in questions 5.

On May 1, 2014, FSA wrote you advising that information from the U.S. Department of Treasury, Internal Revenue Service (IRS), records did not support your certification of compliance with the average AGI limitation. FSA requested additional information to assist in its review. In response, you furnished documents that, when examined without any explanation from you, showed that you exceeded the \$900,000 AGI limitation for 2014 Price Loss Coverage benefits. Accordingly, you were determined ineligible for program payments subject to that AGI limitation. A letter advising you of this decision was issued on October 27, 2014. Upon receipt of that decision, you subsequently sought reconsideration from FSA.

On December 20, 2014, FSA representatives spoke with you in a telephone hearing. In the hearing you explained that the tax documentation you submitted reflected not only your income, but also income of your spouse. You mentioned having provided additional documentation specifying the manner income of you and your spouse would have been declared and reported if you each had filed two separate returns. In addition, you affirmed that the calculations were consistent with the information supporting the joint return. At the time of the hearing, FSA had received your documentation but did not have an acceptable statement by a certified public accountant or attorney affirming the calculations on division of the joint return. On December 22, 2014, FSA received a September 19, 2014, letter from an attorney affirming your calculations and certification of not having income in excess of the \$900,000 AGI limitation for 2014.

--*

488 Example Letters for AGI Compliance (Continued)

E Example of Letter Granting Reconsideration (Continued)

[Name]

Page 2

Based on all the information submitted, including the information submitted on reconsideration, FSA has determined that you do not exceed the \$900,000 AGI limitation for 2014 Price Loss Coverage benefits.

This concludes FSA's reconsideration of this matter in accordance with 7 CFR parts 780 and 1400. A copy of this decision will be provided to local FSA offices.

Sincerely,

[Name]

State Executive Director

cc: CED, [Name] County FSA Office

488 Example Letters for AGI Compliance (Continued)

F Example Letter for Disapproving Reconsideration

The following is an example of a letter disapproving the participant on reconsideration.

*--

[Date]

[Address Block]

Dear [Name of Participant]:

This letter is in further reference to your appeal of the Farm Service Agency's (FSA's) decision concerning your eligibility under the Average Adjusted Gross Income Limitation Provisions for the 2015 program year.

BACKGROUND

You submitted a form CCC-941, Average Adjusted Gross Income (AGI) Statement, for the 2015 program year and affirmed that your average AGI for the period of years identified in section 4 of the form was within the limitation set forth in questions 5.

On June 1, 2015, FSA wrote you advising that information from the U.S. Department of Treasury, Internal Revenue Service (IRS), did not support your certification of compliance with the average AGI limitation. FSA requested additional information from you to assist in its review. In response, you furnished documents maintaining that when your gambling losses are deducted, your average AGI was less than the \$900,000 AGI limitation applicable to the Agricultural Risk Coverage program. Consequently, you were determined ineligible for program payments subject to that average AGI limitation. A letter advising you of the decision was issued on August 27, 2015. You subsequently appealed FSA's decision to the State committee.

ISSUE

Does [Name] have average AGI in excess of average AGI limitation for particular programs?

GENERAL PROGRAM PROVISIONS

The regulations governing average AGI limitations appear at 7 CFR part 1400.

--*

*--489 Determining 75 Percent Average Farm AGI (Continued)

L Example of CPA/Attorney Certification Statement (Continued)--*

- Under Internal Revenue Code Section 7216 and other confidentiality standards, I may only provide client information upon specific written authorization from the client to release such information, including tax return information, to a third party.

The following are correct statements:

- Based on a representation provided by *[insert name of producer]*, or the confirmations of *[his/her/its]* e-filed federal income tax returns *[insert the applicable tax return form number]*, the *[enter the applicable 3-year period i.e. 2015, 2016, and 2017 (for 2019)]* federal income tax returns were timely filed.
- I am not aware of subsequently filed federal income tax returns, whether superseding or amended, other than those identified above related to the tax years identified above.
- I am not aware of any adjustments made by the Internal Revenue Service or any state taxing authority to the federal income tax returns identified above.
- I understand that the average adjusted gross income means the adjusted gross income as defined under 26 U.S.C. 62, or comparable measure, of the person or legal entity over the 2013, 2014, and 2015 tax years.
- According to the most recent returns filed for the years identified above, *[insert name of producer]*:
 - o reported average AGI was at least 75 percent derived from farming, ranching, or forestry based on the tax returns for the 3 applicable tax years.

___yes

___no

***--490 Average Gross Income Provisions**

A Average Gross Income Provisions Based on Farm Income

The American Relief Act, 2025 (Pub. L. 118-158) established an income test based on average gross income. Gross income, as defined under 26 U.S.C. 61, means in general, all income from whatever source derived. This is often expressed as “Total Income” on IRS forms and is income before adjustments or deductions. See Exhibit 25 for additional information.

Certain FSA programs make exceptions to the basic eligibility requirements or allow for expanded payment limitation when a participant’s average gross income for the applicable period is at least 75 percent from farming, ranching, or forestry operations.

The following exceptions apply based on the participant’s average total income for the applicable period being 75 percent from farming.

Program	Farm Income Applicability	Form
2024 ECAP	Exception to \$125,000 Payment Limitation, Increased to \$250,000	CCC-943

Note: See Exhibit 26 for additional information on CCC-943.

Any exception listed in this table is applicable only to the filer of the applicable form for which the exception is being sought.

Example: Corporation A, owned solely by Individual A, files CCC-943 indicating 75 percent of its average total income was from farming for expanded payment limitation for ECAP. The corporation’s payment limitation for ECAP is increased. However, the payment limitation for Individual A is not increased unless Individual A also files CCC-943 indicating 75 percent of Individual A’s average gross income is from farming.--*

--490 Average Gross Income Provisions (Continued)*B Definition of Average Gross Income From Farming**

Average gross income (total income) from farming of a person or legal entity means the income or benefits derived from the following sources.

C EA, CPA, and Attorney Certification Requirements

Persons, legal entities (including members, stockholder, or partners) and members of joint operations seeking to qualify for program benefits subject to a calculation of the 75 percent gross income derived from farming, ranching, and forestry operations must provide a certification from an EA properly admitted to practice before the IRS, licensed CPA, or attorney affirming the calculation.

Certifications from an EA, licensed CPA, or attorney may be provided to FSA by either of the following:

- signing a specific form developed for the program
- a written statement affirming the person or legal entity's percent of gross income from farming ranching and forestry operations.

EA, CPA, or attorney statements must contain all required elements as outlined in the AGI Enclosure 1 found in subparagraph 468 E.

D Recording 75 Percent Gross Income From Farming Certifications

Record certifications in the Subsidiary web application according to 3-PL (Rev. 2) only after the producer has completed the applicable form **and** either the EA, CPA, or attorney's signature has been provided on the form or a written certification statement from the EA, CPA, or attorney has been received.--*

*--490 Average Gross Income Provisions (Continued)

E Example of EA, CPA, or Attorney Certification Statement

The following is an example of an EA, CPA, or attorney certification statement.

<p><i>[Insert Name]</i> <i>[Insert street and/or mailing address]</i> <i>[Insert city, State ZIP Code]</i></p>
<p><i>[insert date]</i></p>
<p><i>[insert State Office name]</i> <i>[insert street and/or mailing address]</i> <i>[insert city, State ZIP Code]</i></p>
<p>I, [insert name], am <i>[insert “an enrolled agent (EA)”, “a certified public accountant (CPA)” or “an attorney” as appropriate]</i> practicing in <i>[insert city, State]</i>. My license identification number is <i>[insert license number]</i> in <i>[State]</i>.</p>
<p>I have been asked by <i>[insert name of producer]</i> to certify that <i>[insert name of producer]</i>'s average gross income from farming, ranching and forestry operations is 75% or more of the total income as reported to IRS.</p>
<p>For purposes of this letter and my representations below, my “certification” is limited only to my knowledge of <i>[insert name of producer]</i> federal income tax returns based upon either my preparation of such returns or my readings of those returns that I did not prepare. The preparation or review of these returns was based upon the information provided by <i>[insert name of producer]</i>. <i>[insert name of producer]</i> has represented to me that the information supplied to me is, to the best of <i>[his/her/its]</i> knowledge, true, correct, and complete. In accordance with Treasury Department Circular No. 230, section 10.34 (d), I relied in good faith without verification upon the information provided by <i>[insert name of producer]</i>; however, I did not ignore the implications of information furnished to, or actually known by me, and I made reasonable inquiries if the information as furnished appeared to be incorrect, inconsistent with an important fact or another factual assumption, or was incomplete. This “certification” does not include any representations or assurances as to the accuracy or completeness of the information contained in <i>[insert name of producer]</i> federal income tax returns or imply that I have performed procedures beyond those required under Circular No. 230. In addition, this “certification” does not include any representations or assurances as to the accuracy or completeness of the information contained in <i>[insert name of producer]</i> federal income tax returns that I did not prepare.</p>
<p>I acknowledge that I have read, understand, and agree to the terms and conditions of the AGI Enclosure 1 with the following conditions.</p>
<ul style="list-style-type: none"> • I am relying on the information made known to me as noted above. I take no responsibility for information outside of the tax return preparation process, unless I relied upon outside information as noted in the end of this prepared statement or attachment. • I have not been engaged to continually monitor the tax law for this client or to continually monitor factors related to the client’s AGI or other tax calculations for the relevant years. Therefore, I am not in a position to notify the government of changes to facts or circumstances (whether or not material) that would make this certification no longer accurate.
<p>Continued.</p>

--*

*--490 Average Gross Income Provisions (Continued)

E Example of EA, CPA, or Attorney Certification Statement (Continued)

I acknowledge that I have read, understand, and agree to, the terms and conditions of the enclosure (AGI enclosure 1) received by [insert name of producer] with the following conditions.

- I am relying on the information made known to me as noted above. I take no responsibility for information outside of the tax return preparation process, unless I relied upon outside information as noted in the end of this prepared statement or attachment for the purposes of explanation that [insert name of producer] complies with the applicable average AGI limitations.
- I have not been engaged to continually monitor the tax law for this client or to continually monitor factors related to the client’s AGI or other tax calculations for the relevant years. Therefore, I am not in a position to notify the government of changes to facts or circumstances (whether or not material) that would make this certification no longer accurate.
- Under Internal Revenue Code Section 7216 and other confidentiality standards, I may only provide client information upon specific written authorization from the client to release such information, including tax return information, to a third party.

The following are correct statements:

- Based on a representation provided by [insert name of producer], or the confirmations of [his/her/its] e-filed federal income tax returns [insert the applicable tax return form number], the [enter the applicable 3-year period i.e. 2020, 2021, and 2022 (for 2024)] federal income tax returns were timely filed.
- I am not aware of subsequently filed federal income tax returns, whether superseding or amended, other than those identified above related to the tax years identified above.
- I am not aware of any adjustments made by the Internal Revenue Service or any state taxing authority to the federal income tax returns identified above.
- I understand that the average gross income means the gross income as defined under 26 U.S.C. 61, or comparable measure, of the person or legal entity over the 2020, 2021, and 2022 tax years.
- According to the most recent returns filed for the years identified above, [insert name of producer]:
 - o reported average gross income was at least 75 percent derived from farming, ranching, or forestry based on the tax returns for the 3 applicable tax years.
 - ___yes
 - ___no

I declare that the statements made herein to the best of my knowledge and belief, are true, correct, and complete.

Signed

[insert name of EA, CPA or attorney, as applicable], [insert title]

Dated: [insert date]

--*

Reports, Forms, Abbreviations, and Redelegations of Authority

Reports

None.

Forms

This table lists all forms referenced in this handbook.

Number	Title	Display Reference	Reference
AD-672	Reimbursement or Advance of Funds Agreement		Ex. 19
AD-1026	Highly Erodible Land Conservation (HELC) and Wetland Conservation (WC) Certification		Ex. 19
CCC-501A	Member's Information		Ex. 16
CCC-501B	Designation of "Permitted Entities"		Ex. 16
CCC-502	Farm Operation Plan for Payment Eligibility Review for _____		Ex. 16
CCC-509	Direct and Counter-Cyclical Program (DCP) Contract and Average Crop Revenue Election (ACRE) Contract		3
CCC-526	Payment Eligibility Average Adjusted Gross Income Certification		470
CCC-526C	Payment Eligibility - Average Adjusted Gross Income Certification for Certain Conservation Reserve Program Contracts Approved Before October 1, 2008		470, Ex. 19
CCC-527	Request for Action for Subsidiary/Payment Limitation		20, 22
CCC-770 CPA	AGI Compliance Review Checklist CPA or Attorney Certification Statement	Ex. 24	485
CCC-770 CSCR	CPA or Attorney Average AGI Certification Statement Review Checklist	Ex. 24	485
CCC-770 TAX	AGI Compliance Review Checklist IRS Tax Information - Returns and Schedules	Ex. 24	485
CCC-900-1	Payment Eligibility/Limitation Selection, Notification, and Information Collection Checklist 1 (Effective for 2020 and Subsequent Years)	439	452, 453
CCC-900-2	Payment Eligibility/Limitation Documents Received From Producer Checklist 2 (Effective for 2020 and Subsequent Years)	439	452, 453
CCC-900-3	Payment Eligibility/Limitation Contribution Worksheet (Effective for 2020 and Subsequent Years)	439	452, 453
CCC-900-4	Payment Eligibility/Limitation Substantive Change and Other Determinations Worksheet (Effective for 2020 and Subsequent Years)	439	452, 453
CCC-900-5	Payment Eligibility/Limitation Summary of Findings and Recommendations (Effective for 2020 and Subsequent Years)	439	452, 453

Reports, Forms, Abbreviations, and Redelegations of Authority (Continued)

Forms (Continued)

Number	Title	Display Reference	Reference
CCC-901	Member's Information	113	Text, Ex. 16, 19
CCC-902	Farm Operating Plan		Text, Ex. 16, 19
Automated CCC-902	Farm Operating Plan for Payment Eligibility - 2014 and Subsequent Program Years	206, 208	63, 113
CCC-902 Continuation	Continuation Sheet for Leased or Owned Land (Attach to Form CCC-902I or CCC-902E)	224	60, 207, 225
CCC-902E	Farm Operating Plan for an Entity	224, 246, 260, 273, 288, 311, 323	Text
CCC-902E Continuation	Continuation Sheet for Farm Operating Plan for an Entity	225	63, 311
CCC-902FM	Request for Additional Farm Managers	244	240
CCC-902I	Farm Operating Plan for an Individual	205	63, 206, 207, 220
CCC-902MR	Management Activity Record	245	241, 391
CCC-902I Short Form	Farm Operating Plan for an Individual	207	63, 208, 220
CCC-903	Worksheet for Payment Eligibility and Payment Limitation Determinations	353	62, 63, 247, 338
CCC-904	Allocation of Payment Limitation Under Common Attribution		107
CCC-905	Worksheet for the Determination of Operational Complexity for Additional Farm Managers	244	240
CCC-926 ^{1/}	Average Adjusted Gross Income (AGI) Statement		470
CCC-931	Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information		470, Ex. 16, 19
CCC-931C	Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information (For Successors to Conservation Program Contracts and Agreements Only)		470, Ex. 16, 19
CCC-933	Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information (For the 2013 crop, program, and fiscal years only.)		470, 478, Ex. 16, 19
CCC-941	Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information	478	Text, Ex. 16, 19, 20, 22

^{1/} Form is obsolete.

Reports, Forms, Abbreviations, and Redelegations of Authority (Continued)

Forms (Continued)

Number	Title	Display Reference	Reference
CCC-942	Certification of Income From Farming, Ranching and Forestry Operations	489	
CCC-943	75% of Average Gross Income From Farming, Ranching, or Forestry Certification	Ex. 26	490
CRP-1	Conservation Reserve Program Contract		35, 468, 469, 470, Ex. 16
CRP-1F Addendum	CRP-1 Modification to Extend the Contract Expiration Date for _____ Years		Ex. 16
FSA-211	Power of Attorney		478
FSA-510	Request for an Exception to the \$125,000 Payment Limitation for Certain Programs		489
FSA-892	Request for an Exception to the 2017 WHIP Payment Limitation of \$125,000	489	
FSA-896	Request for an Exception to the WHIP+ Payment Limitation of \$125,000	489	
FSA-1123	Certification Of 2020 Adjusted Gross Income (AGI)		489
I-551	Permanent Resident Card/Resident Alien Card	335	113, 205, 207, 225, 311, 336, 337, Ex. 2
IRS Form 990	Return of Organization Exempt From Income Tax	Ex. 25	112
IRS Form 990-EZ	Short Form Return of Organization Exempt From Income Tax	Ex. 25	
IRS Form 990-T	Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))	Ex. 17, 25	472
IRS Form 1040	U.S. Individual Income Tax Return	Ex. 17, 18, 25	467, 468, 472, 486, 488, 489
IRS Form 1041	U.S. Income Tax Return for Estates and Trusts	Ex. 17, 25	472
IRS Form 1065	U.S. Return of Partnership Income	Ex. 18, 25	472, Ex. 17
IRS Form 1120	U.S. Income Tax Return for an S Corporation	Ex. 17, 18, 25	472
IRS Form 1120-S	U.S. Income Tax Return for an S Corporation	Ex. 17, 18, 25	472
IRS Notice 1398	UD Department of Agriculture Form CCC-941 Consent to Disclosure of Tax Information - Individual and Legal Entity	Ex. 21	477
IRS Form 2848	Power of Attorney and Declaration of Representative		478
IRS-3210	Document Transmittal	Ex. 20	477

Reports, Forms, Abbreviations, and Delegations of Authority (Continued)

Forms (Continued)

Number	Title	Display Reference	Reference
IRS Form 4562	Depreciation and Authorization	Ex. 18	
IRS Form 4835	Farm Rental Income and Expenses		489

Abbreviations Not Listed in 1-CM

The following abbreviations are **not** listed in 1-CM.

Approved Abbreviation	Term	Reference
AMA	Agricultural Management Assistance	36, 465, 466
ARC	Agricultural Risk Coverage	Text
AWEP	Agricultural Water Enhancement Program	466
CPA	Certified Public Accountant	Part 8, Ex. 24
CSP	Conservation Stewardship Program	36, 465, 466, 488
CSCR	Certification Statement Compliance Review	473.5, 473.6
CSCRT	Certification Statement Compliance Review Tracking	473.6
EA	Enrolled Agent	490, Ex. 26
ECAP	Emergency Commodity Assistance Program	490
EIN	employer identification number	177, 220, 271, 284, 477, Ex. 2
EYR	end-of-year review	Text, Ex. 2
EYRT	end-of-year review tracking	414, 450-454, Ex. 2
IC-DISC	Interest Charge International Sales Corporation	489
IRA	individual retirement account	284, 285
IRDTS	Internal Review Document Tracking System	455-459
LLP	limited liability partnership	3, 63, 92, 258-260, 468, 472, Ex. 17
LP	limited partnership	3, 63, 257-260, 311, 472, Ex. 2, 17
MLG	marketing loan gain	3, 465, 488
MFP	Market Facilitation Program	465, 489
PLC	Price Loss Coverage	Text

Delegations of Authority

This table lists delegations of authority in this handbook.

Delegation	Reference
Making Determination Decisions	23
Monitoring Determinations	23

Definitions of Terms Used in This Handbook (Continued)

Average Farm AGI

Average farm AGI of a person or legal entity means income or benefits derived from the following sources.

Income Related to Livestock and Crops	Other Types of Income
Production of livestock, including but not limited to: <ul style="list-style-type: none"> • cattle, sheep, goats, swine • elk, reindeer, bison, deer • horses • poultry • fish and other aquaculture products used for food • honeybees. 	The sale of land that has been used for agriculture. The sale of easements and development rights to: <ul style="list-style-type: none"> • farmland, ranchland, or forestry land • water or hunting • environmental benefits.
The feeding, rearing, or finishing of livestock.	The rental or lease of land or equipment used for farming, ranching, or forestry operations, including water or hunting rights.
Products produced by or derived from livestock.	
Production of crops, specialty crops, and unfinished raw forestry products.	Any payment or benefit, including benefits from risk management practices, crop insurance indemnities, and catastrophic risk protection plans.
The processing, packing, storing, shedding, and transporting of farm, ranch, and forestry commodities, including renewable energy.	Payments and benefits authorized under any program made applicable to payment eligibility and payment limitation rules.
	Production of farm-based renewable energy.
Any other activity related to farming, ranching, or forestry as determined by the Deputy Administrator.	
Any income reported on IRS Schedule F or other schedule used by the person or legal entity to report income from farming, ranching, or forestry operations to IRS.	
The sale of equipment used to conduct farm, ranch, or forestry operations and the provision of production inputs and services to farmers, ranchers, foresters, and farm operations, if the average farm AGI is at least 66.66 percent of the average AGI.	

Note: Wages earned through employment by a farming operation are **not** farm income.

*--Average Gross Income for a Person or Legal Entity

Average gross income for a person or legal entity means the average gross income, or comparable measure, of the individual or entity over the 3 taxable years preceding the most immediately preceding complete taxable year for which benefits are requested.

Note: Exclude any years that the person or legal entity did not have taxable income.--*

Definitions of Terms Used in This Handbook (Continued)

*--Average Gross Income From Farming, Ranching, or Forestry

Average gross income from farming, ranching, or forestry of a person or legal entity means all income or benefits derived from the following sources.

Income Related to Livestock and Crops	Other Types of Income
Production of livestock, including but not limited to: <ul style="list-style-type: none"> • cattle, sheep, goats, swine • elk, reindeer, bison, deer • horses • poultry • fish and other aquaculture products used for food • honeybees. 	The sale of land that has been used for agriculture. The sale of easements and development rights to: <ul style="list-style-type: none"> • farmland, ranchland, or forestry land • water or hunting • environmental benefits.
The feeding, rearing, or finishing of livestock. Products produced by or derived from livestock.	The rental or lease of land or equipment used for farming, ranching, or forestry operations, including water or hunting rights.
Production of crops, specialty crops, and unfinished raw forestry products.	Any payment or benefit, including benefits from risk management practices, crop insurance indemnities, and catastrophic risk protection plans.
The processing, packing, storing, shedding, and transporting of farm, ranch, and forestry commodities, including renewable energy.	Payments and benefits authorized under any program made applicable to payment eligibility and payment limitation rules. Production of farm-based renewable energy.
Any other activity related to farming, ranching, or forestry as determined by the Deputy Administrator.	
Any income reported on IRS Schedule F or other schedule used by the person or legal entity to report income from farming, ranching, or forestry operations to IRS.	
The sale of equipment used to conduct farm, ranch, or forestry operations and the provision of production inputs and services to farmers, ranchers, foresters, and farm operations, if the average gross income from farming is at least 66.66 percent of the average gross income.	

Note: Wages earned through employment by a farming operation, income from renewable energy (other than production of farm-based renewable energy), and income from ownership interest in related businesses (i.e. cotton gins, ethanol plants) are **not** farm income.--*

Definitions of Terms Used in This Handbook (Continued)**Capital**

For payment limitation purposes, capital means the funding provided by a person or legal entity to the farming operation for the operation to conduct farming activities.

Cash-Rent Tenant

Cash-rent tenant means a producer who rents land from another producer or landowner under either of the following conditions:

- for a fixed cash amount
- for a fixed quantity of the crop or crop proceeds.

Common Attribution

Common attribution means crediting payments made to persons or legal entities collectively to 1 limitation, for the applicable program, based on a specific or unique relationship between the persons or legal entities.

Complete Control

Complete control means exclusive access and use by the tenant.

Corporation

Corporation means an entity recognized by law comprised of 1 or more persons or legal entities, which has certain rights and duties.

Note: For payment limitation purposes, a subchapter S corporation is included in this definition.

Custom Services

Custom services mean the hiring of a contractor or vendor that is in the business of providing such specialized services or to perform services for the farming operation in exchange for the payment of a fee for such services performed.

Default Determination

Default determination means all persons or legal entities are considered to be actively engaged in farming.

Menu and Screen Index

The following table lists the menus and screens displayed in this handbook.

Menu or Screen	Title	Reference
	End of Year Review Tracking Additional EYR Selections Screen	453
	End of Year Review Tracking CCC-900 Summary (Individual Case Reporting) Screen	453
	End of Year Review Tracking CCC-902EYR (Individual Case Reporting) Screen	453
	End of Year Review Tracking Main Menu Screen	453
	End of Year Tracking Main Menu	453
	Payment Limitation EYRs Screen	452
	State Selection Report Screen	454
	FPACNow Service Requests Screen	456
	Internal Review Document Tracking System Menu Screen	457
	My EYR Internal Control Reviews Screen	457

***--Determining Gross Income and Average Gross Income**

A Using IRS Data for Gross Income Determinations

This table provides guidance on gross income determinations using data reported to the IRS.

IF determining gross income for...	THEN see IRS...	AND use the amount entered on...
corporations	1120	either of the following: <ul style="list-style-type: none"> • line 11 (total income); OR • for S corporations, use only IRS-1120-S, line 6 (total income (loss)).
estates or trusts	1041	line 9 (total income).
LLC's, LLP's, LP's, or other similar type organization	1065	line 8 (total income (loss)).
persons	1040	line 9 (total income).
tax-exempt or charitable organizations	990-T	Part I, line 1 (total of unrelated business taxable income from all unrelated trades or businesses).
	990	line 7a (total unrelated business revenue from Part VIII, column (C), line 12).
	990-EZ	line 9 (total revenue).

Note: Variations of the referenced IRS tax forms, or comparable forms, may apply in which the line items for the appropriate income amounts will be different.

B Examples and Illustrations for Each of These IRS Tax Forms

The following pages contain examples and illustrations of the locations of these line items on each IRS tax form.--*

*--Determining Gross Income and Average Gross Income (Continued)

C IRS Form 1120, U.S. Corporation Income Tax Return

The following is an example of IRS Form 1120.

Form 1120 Department of the Treasury Internal Revenue Service		U.S. Corporation Income Tax Return		OMB No. 1545-0123							
		For calendar year 2024 or tax year beginning _____, 2024, ending _____, 20		2024							
		Go to www.irs.gov/Form1120 for instructions and the latest information.									
A Check if:		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 30px; text-align: center;">TYPE OR PRINT</td> <td>Name</td> </tr> <tr> <td></td> <td>Number, street, and room or suite no. If a P.O. box, see instructions.</td> </tr> <tr> <td></td> <td>City or town, state or province, country, and ZIP or foreign postal code</td> </tr> </table>		TYPE OR PRINT	Name		Number, street, and room or suite no. If a P.O. box, see instructions.		City or town, state or province, country, and ZIP or foreign postal code	B Employer identification number	
TYPE OR PRINT	Name										
	Number, street, and room or suite no. If a P.O. box, see instructions.										
	City or town, state or province, country, and ZIP or foreign postal code										
1a Consolidated return (attach Form 851) <input type="checkbox"/>		C Date incorporated									
b Life/nonlife consolidated return <input type="checkbox"/>		D Total assets (see instructions)									
2 Personal holding co. (attach Sch. PH) <input type="checkbox"/>		\$ _____									
3 Personal service corp. (see instructions) <input type="checkbox"/>											
4 Schedule M-3 attached <input type="checkbox"/>	E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change										
Income	1a Gross receipts or sales	1a									
	b Returns and allowances	1b									
	c Balance. Subtract line 1b from line 1a		1c								
	2 Cost of goods sold (attach Form 1125-A)		2								
	3 Gross profit. Subtract line 2 from line 1c		3								
	4 Dividends and inclusions (Schedule C, line 23)		4								
	5 Interest		5								
	6 Gross rents		6								
	7 Gross royalties		7								
	8 Capital gain net income (attach Schedule D (Form 1120))		8								
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9								
10 Other income (see instructions—attach statement)		10									
11 Total income. Add lines 3 through 10.		11									
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (see instructions—attach Form 1125-E)		12								
	13 Salaries and wages (less employment credits)		13								
	14 Repairs and maintenance		14								
	15 Bad debts		15								
	16 Rents		16								
	17 Taxes and licenses		17								
	18 Interest (see instructions)		18								
	19 Charitable contributions		19								
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20								
	21 Depletion		21								
	22 Advertising		22								
	23 Pension, profit-sharing, etc., plans		23								
	24 Employee benefit programs		24								
	25 Energy efficient commercial buildings deduction (attach Form 7205)		25								
	26 Other deductions (attach statement)		26								
	27 Total deductions. Add lines 12 through 26		27								
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.		28								
29a Net operating loss deduction (see instructions)		29a									
	b Special deductions (Schedule C, line 24)	29b									
	c Add lines 29a and 29b		29c								
Tax, Refundable Credits, and Payments	30 Taxable income. Subtract line 29c from line 28. See instructions		30								
	31 Total tax (Schedule J, line 12)		31								
	32 Reserved for future use		32								
	33 Total payments and credits (Schedule J, line 23)		33								
	34 Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>		34								
	35 Amount owed. If line 33 is smaller than the total of lines 31 and 34, enter amount owed		35								
	36 Overpayment. If line 33 is larger than the total of lines 31 and 34, enter amount overpaid		36								
37 Enter amount from line 36 you want: Credited to 2025 estimated tax Refunded		37									
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No							
	Signature of officer	Date	Title								
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	PTIN							
	Firm's name	Firm's EIN		Check <input type="checkbox"/> if self-employed							
	Firm's address	Phone no.									
	For Paperwork Reduction Act Notice, see separate instructions.										
			Cat. No. 11450Q	Form 1120 (2024)							

*--Determining Gross Income and Average Gross Income (Continued)

D IRS Form 1120-S, U.S. Income Tax Return for an S Corporation

The following is an example of IRS Form 1120-S.

Form 1120-S Department of the Treasury Internal Revenue Service	U.S. Income Tax Return for an S Corporation Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation. Go to www.irs.gov/Form1120S for instructions and the latest information.	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold; text-align: center;">2024</div>
For calendar year 2024 or tax year beginning _____, 2024, ending _____, 20____		
A S election effective date _____	Name _____ Number, street, and room or suite no. If a P.O. box, see instructions. _____ City or town, state or province, country, and ZIP or foreign postal code _____	D Employer identification number _____ E Date incorporated _____ F Total assets (see instructions) \$ _____
B Business activity code number (see instructions) _____	TYPE OR PRINT	
C Check if Sch. M-3 attached <input type="checkbox"/>		
G Is the corporation electing to be an S corporation beginning with this tax year? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No		
H Check if: (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return (5) <input type="checkbox"/> S election termination		
I Enter the number of shareholders who were shareholders during any part of the tax year _____		
J Check if corporation: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes		
Caution: Include only trade or business income and expenses on lines 1a through 22. See the instructions for more information.		
Income	1a Gross receipts or sales _____ b Less returns and allowances _____ c Balance _____ 2 Cost of goods sold (attach Form 1125-A) _____ 3 Gross profit. Subtract line 2 from line 1c _____ 4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) _____ 5 Other income (loss) (see instructions—attach statement) _____ 6 Total income (loss). Add lines 3 through 5 _____	1c _____ 2 _____ 3 _____ 4 _____ 5 _____ 6 _____
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions—attach Form 1125-E) _____ 8 Salaries and wages (less employment credits) _____ 9 Repairs and maintenance _____ 10 Bad debts _____ 11 Rents _____ 12 Taxes and licenses _____ 13 Interest (see instructions) _____ 14 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) _____ 15 Depletion (do not deduct oil and gas depletion) _____ 16 Advertising _____ 17 Pension, profit-sharing, etc., plans _____ 18 Employee benefit programs _____ 19 Energy efficient commercial buildings deduction (attach Form 7205) _____ 20 Other deductions (attach statement) _____ 21 Total deductions. Add lines 7 through 20 _____ 22 Ordinary business income (loss). Subtract line 21 from line 6 _____	7 _____ 8 _____ 9 _____ 10 _____ 11 _____ 12 _____ 13 _____ 14 _____ 15 _____ 16 _____ 17 _____ 18 _____ 19 _____ 20 _____ 21 _____ 22 _____
Tax and Payments	23a Excess net passive income or LIFO recapture tax (see instructions) _____ 23a _____ b Tax from Schedule D (Form 1120-S) _____ 23b _____ c Add lines 23a and 23b (see instructions for additional taxes) _____ 23c _____ 24a Current year's estimated tax payments and preceding year's overpayment credited to the current year _____ 24a _____ b Tax deposited with Form 7004 _____ 24b _____ c Credit for federal tax paid on fuels (attach Form 4136) _____ 24c _____ d Elective payment election amount from Form 3800 _____ 24d _____ z Add lines 24a through 24d _____ 24z _____ 25 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> _____ 25 _____ 26 Amount owed. If line 24z is smaller than the total of lines 23c and 25, enter amount owed _____ 26 _____ 27 Overpayment. If line 24z is larger than the total of lines 23c and 25, enter amount overpaid _____ 27 _____ 28 Enter amount from line 27: Credited to 2025 estimated tax _____ Refunded _____ 28 _____	23c _____ 24z _____ 25 _____ 26 _____ 27 _____ 28 _____
Sign Here Signature of officer _____ Date _____ Title _____	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. <div style="border: 1px solid black; padding: 2px; display: inline-block;"> May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No </div>	
Paid Preparer Use Only Print/Type preparer's name _____ Preparer's signature _____ Date _____ Firm's name _____ Firm's EIN _____ Firm's address _____ Phone no. _____	Check <input type="checkbox"/> if self-employed PTIN _____	
For Paperwork Reduction Act Notice, see separate instructions.		
Cat. No. 11510H		Form 1120-S (2024)

*--Determining Gross Income and Average Gross Income (Continued)

E IRS Form 1041, U.S. Income Tax Return for Estates and Trusts

The following is an example of IRS Form 1041.

Form 1041		Department of the Treasury—Internal Revenue Service		2024		OMB No. 1545-0092	
U.S. Income Tax Return for Estates and Trusts		Go to www.irs.gov/Form1041 for instructions and the latest information.					
A Check all that apply:		For calendar year 2024 or fiscal year beginning , 2024, and ending , 20				C Employer identification number	
<input type="checkbox"/> Decedent's estate		Name of estate or trust (If a grantor type trust, see the instructions.)				D Date entity created	
<input type="checkbox"/> Simple trust		Name and title of fiduciary				E Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions. <input type="checkbox"/> Described in sec. 4947(a)(1). Check here if not a private foundation . . . <input type="checkbox"/> <input type="checkbox"/> Described in sec. 4947(a)(2)	
<input type="checkbox"/> Complex trust		Number, street, and room or suite no. (If a P.O. box, see the instructions.)					
<input type="checkbox"/> Qualified disability trust		City or town, state or province, country, and ZIP or foreign postal code					
<input type="checkbox"/> ESBT (S portion only)							
<input type="checkbox"/> Grantor type trust		F Check applicable boxes:		<input type="checkbox"/> Initial return		<input type="checkbox"/> Final return	
<input type="checkbox"/> Bankruptcy estate—Ch. 7		<input type="checkbox"/> Change in trust's name		<input type="checkbox"/> Change in fiduciary		<input type="checkbox"/> Amended return	
<input type="checkbox"/> Bankruptcy estate—Ch. 11		<input type="checkbox"/> Change in fiduciary's name		<input type="checkbox"/> Change in fiduciary's address		<input type="checkbox"/> Net operating loss carryback	
<input type="checkbox"/> Pooled income fund				<input type="checkbox"/> Trust TIN			
G Check here if the estate or filing trust made a section 645 election <input type="checkbox"/>							
Income	1	Interest income	1				
	2a	Total ordinary dividends	2a				
	b	Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust					
	3	Business income or (loss). Attach Schedule C (Form 1040)	3				
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4				
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5				
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6				
	7	Ordinary gain or (loss). Attach Form 4797	7				
	8	Other income. List type and amount	8				
	9	Total income. Combine lines 1, 2a, and 3 through 8	9				
Deductions	10	Interest. Check if Form 4952 is attached <input type="checkbox"/>	10				
	11	Taxes	11				
	12	Fiduciary fees. If only a portion is deductible under section 67(e), see instructions	12				
	13	Charitable deduction (from Schedule A, line 7)	13				
	14	Attorney, accountant, and return preparer fees. If only a portion is deductible under section 67(e), see instructions	14				
	15a	Other deductions (attach schedule). See instructions for deductions allowable under section 67(e)	15a				
	b	Net operating loss deduction. See instructions	15b				
	16	Add lines 10 through 15b	16				
	17	Adjusted total income or (loss). Subtract line 16 from line 9	17				
	18	Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)	18				
Tax and Payments	19	Estate tax deduction including certain generation-skipping taxes (attach computation)	19				
	20	Qualified business income deduction. Attach Form 8995 or 8995-A	20				
	21	Exemption	21				
	22	Add lines 18 through 21	22				
	23	Taxable income. Subtract line 22 from line 17. If a loss, see instructions	23				
	24	Total tax (from Schedule G, Part I, line 9)	24				
	25	Current year net 965 tax liability paid from Form 965-A, Part II, column (k) (see instructions)	25				
	26	Total payments (from Schedule G, Part II, line 19)	26				
	27	Estimated tax penalty. See instructions	27				
	28	Tax due. If line 26 is smaller than the total of lines 24, 25, and 27, enter amount owed	28				
29	Overpayment. If line 26 is larger than the total of lines 24, 25, and 27, enter amount overpaid	29					
30	Amount of line 29 to be: a Credited to 2025 ; b Refunded	30					
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.						
	Signature of fiduciary or officer representing fiduciary		Date		EIN of fiduciary if a financial institution		May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No
Paid Preparer Use Only	Preparer's name		Preparer's signature		Date		Check <input type="checkbox"/> if self-employed PTIN
	Firm's name				Firm's EIN		
	Firm's address				Phone no.		

*--Determining Gross Income and Average Gross Income (Continued)

F IRS Form 1040, U.S. Individual Income Tax Return

The following is an example of IRS Form 1040.

Form 1040 Department of the Treasury—Internal Revenue Service		2024		OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
For the year Jan. 1–Dec. 31, 2024, or other tax year beginning _____, 2024, ending _____, 20_____				See separate instructions.	
Your first name and middle initial _____		Last name _____		Your social security number _____	
If joint return, spouse's first name and middle initial _____		Last name _____		Spouse's social security number _____	
Home address (number and street). If you have a P.O. box, see instructions. _____				Apt. no. _____	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. _____			State _____	ZIP code _____	
Foreign country name _____		Foreign province/state/county _____		Foreign postal code _____	
Filing Status					
<input type="checkbox"/> Single <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Married filing jointly (even if only one had income) <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Qualifying surviving spouse (QSS) If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____ <input type="checkbox"/> If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): _____					
Digital Assets					
At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) <input type="checkbox"/> Yes <input type="checkbox"/> No					
Standard Deduction					
Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien					
Age/Blindness You: <input type="checkbox"/> Were born before January 2, 1960 <input type="checkbox"/> Are blind Spouse: <input type="checkbox"/> Was born before January 2, 1960 <input type="checkbox"/> Is blind					
Dependents (see instructions):					
(1) First name Last name		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions): Child tax credit Credit for other dependents	
If more than four dependents, see instructions and check here <input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
Income					
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.					
1a Total amount from Form(s) W-2, box 1 (see instructions)		1a		1a	
b Household employee wages not reported on Form(s) W-2		1b		1b	
c Tip income not reported on line 1a (see instructions)		1c		1c	
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		1d		1d	
e Taxable dependent care benefits from Form 2441, line 26		1e		1e	
f Employer-provided adoption benefits from Form 8839, line 29		1f		1f	
g Wages from Form 8919, line 6		1g		1g	
h Other earned income (see instructions)		1h		1h	
i Nontaxable combat pay election (see instructions)		1i		1i	
z Add lines 1a through 1h		1z		1z	
2a Tax-exempt interest		2a		b Taxable interest	
3a Qualified dividends		3a		b Ordinary dividends	
4a IRA distributions		4a		b Taxable amount	
5a Pensions and annuities		5a		b Taxable amount	
6a Social security benefits		6a		b Taxable amount	
c If you elect to use the lump-sum election method, check here (see instructions)					
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here		7		7	
8 Additional income from Schedule 1, line 10		8		8	
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income		9		9	
10 Adjustments to income from Schedule 1, line 26		10		10	
11 Subtract line 10 from line 9. This is your adjusted gross income		11		11	
12 Standard deduction or itemized deductions (from Schedule A)		12		12	
13 Qualified business income deduction from Form 8995 or Form 8995-A		13		13	
14 Add lines 12 and 13		14		14	
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income		15		15	
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.					
				Cat. No. 11320B	Form 1040 (2024)

*--Determining Gross Income and Average Gross Income (Continued)

G IRS Form 990-T, Exempt Organization Business Income Tax Return

The following is an example of IRS Form 990-T.

Form 990-T Department of the Treasury Internal Revenue Service	Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e)) For calendar year 2024 or other tax year beginning _____, 2024, and ending _____, 20____ Go to www.irs.gov/Form990T for instructions and the latest information. Do not enter SSN numbers on this form as it may be made public if your organization is an 501(c)(3).	OMB No. 1545-0047 <div style="font-size: 2em; font-weight: bold;">2024</div> Open to Public Inspection for 501(c)(3) Organizations Only
A <input type="checkbox"/> Check box if address changed.	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.)	D Employer identification number
B Exempt under section <input type="checkbox"/> 501() () <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A	Print or Type Number, street, and room or suite no. If a P.O. box, see instructions. City or town, state or province, country, and ZIP or foreign postal code	E Group exemption number (see instructions)
	C Book value of all assets at end of year	F <input type="checkbox"/> Check box if an amended return.
G Check organization type <input type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university <input type="checkbox"/> 6417(d)(1)(A) Applicable entity		
H Check if filing only to claim <input type="checkbox"/> Credit from Form 8941 <input type="checkbox"/> Refund shown on Form 2439 <input type="checkbox"/> Elective payment amount from Form 3800		
I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation <input type="checkbox"/>		
J Enter the number of attached Schedules A (Form 990-T) _____		
K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation _____		
L The books are in care of _____ Telephone number _____		
Part I Total Unrelated Business Taxable Income		
1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1
2	Reserved	2
3	Add lines 1 and 2	3
4	Charitable contributions (see instructions for limitation rules)	4
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5
6	Deduction for net operating loss. See instructions	6
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7
8	Specific deduction (generally \$1,000, but see instructions for exceptions)	8
9	Trusts. Section 199A deduction. See instructions	9
10	Total deductions. Add lines 8 and 9	10
11	Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11
Part II Tax Computation		
1	Organizations taxable as corporations. Multiply Part I, line 11, by 21% (0.21)	1
2	Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2
3	Proxy tax. See instructions	3
4a	Amount from Form 4255, Part I, line 3, column (q)	4a
4b	Other tax amounts. See instructions	4b
5	Alternative minimum tax	5
6	Tax on noncompliant facility income. See instructions	6
7	Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7
Part III Tax and Payments		
1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a
1b	Other credits (see instructions)	1b
1c	General business credit. Attach Form 3800 (see instructions)	1c
1d	Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d
1e	Total credits. Add lines 1a through 1d	1e
2	Subtract line 1e from Part II, line 7	2
3a	Amount from Form 4255, Part I, line 3, column (r) (see instructions)	3a
3b	Amount due from Form 8611	3b
3c	Amount due from Form 8697	3c
3d	Amount due from Form 8866	3d
3e	Other amounts due (see instructions)	3e
3f	Total amounts due. Add lines 3a through 3e	3f
4	Total tax. Add lines 2 and 3f (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	4
For Paperwork Reduction Act Notice, see instructions. Cat. No. 11291J Form 990-T (2024)		

*--Determining Gross Income and Average Gross Income (Continued)

H IRS Form 990, Return of Organization Exempt From Income Tax

The following is an example of IRS Form 990.

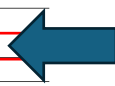
Form 990 Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.	OMB No. 1545-0047 2024 Open to Public Inspection																																																								
A For the 2024 calendar year, or tax year beginning _____, 2024, and ending _____, 20____																																																										
B Check if applicable: <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%;"><input type="checkbox"/> Address change</td> <td style="width:55%;">C Name of organization</td> <td style="width:30%;">D Employer identification number</td> </tr> <tr> <td><input type="checkbox"/> Name change</td> <td>Doing business as</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Initial return</td> <td>Number and street (or P.O. box if mail is not delivered to street address) Room/suite</td> <td>E Telephone number</td> </tr> <tr> <td><input type="checkbox"/> Final return/terminated</td> <td>City or town, state or province, country, and ZIP or foreign postal code</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Amended return</td> <td></td> <td>G Gross receipts \$</td> </tr> <tr> <td><input type="checkbox"/> Application pending</td> <td>F Name and address of principal officer:</td> <td>H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td></td> <td></td> <td>H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td></td> <td></td> <td>If "No," attach a list. See instructions.</td> </tr> <tr> <td></td> <td></td> <td>H(c) Group exemption number</td> </tr> </table>			<input type="checkbox"/> Address change	C Name of organization	D Employer identification number	<input type="checkbox"/> Name change	Doing business as		<input type="checkbox"/> Initial return	Number and street (or P.O. box if mail is not delivered to street address) Room/suite	E Telephone number	<input type="checkbox"/> Final return/terminated	City or town, state or province, country, and ZIP or foreign postal code		<input type="checkbox"/> Amended return		G Gross receipts \$	<input type="checkbox"/> Application pending	F Name and address of principal officer:	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input type="checkbox"/> No			H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No			If "No," attach a list. See instructions.			H(c) Group exemption number																													
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I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527																																																										
J Website: _____																																																										
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: _____																																																								
M State of legal domicile: _____																																																										
Part I Summary																																																										
1 Briefly describe the organization's mission or most significant activities:																																																										
_____ _____ _____																																																										
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.																																																										
3 Number of voting members of the governing body (Part VI, line 1a) 3																																																										
4 Number of independent voting members of the governing body (Part VI, line 1b) 4																																																										
5 Total number of individuals employed in calendar year 2024 (Part V, line 2a) 5																																																										
6 Total number of volunteers (estimate if necessary) 6																																																										
7a Total unrelated business revenue from Part VIII, column (C), line 12 7a																																																										
b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b																																																										
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2"></th> <th style="text-align: center;">Prior Year</th> <th style="text-align: center;">Current Year</th> </tr> </thead> <tbody> <tr> <td rowspan="5" style="text-align: center; vertical-align: middle;">Revenue</td> <td>8 Contributions and grants (Part VIII, line 1h)</td> <td></td> <td></td> </tr> <tr> <td>9 Program service revenue (Part VIII, line 2g)</td> <td></td> <td></td> </tr> <tr> <td>10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td> <td></td> <td></td> </tr> <tr> <td>11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td> <td></td> <td></td> </tr> <tr> <td>12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td> <td></td> <td></td> </tr> <tr> <td rowspan="7" style="text-align: center; vertical-align: middle;">Expenses</td> <td>13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)</td> <td></td> <td></td> </tr> <tr> <td>14 Benefits paid to or for members (Part IX, column (A), line 4)</td> <td></td> <td></td> </tr> <tr> <td>15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)</td> <td></td> <td></td> </tr> <tr> <td>16a Professional fundraising fees (Part IX, column (A), line 11e)</td> <td></td> <td></td> </tr> <tr> <td>b Total fundraising expenses (Part IX, column (D), line 25)</td> <td></td> <td></td> </tr> <tr> <td>17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)</td> <td></td> <td></td> </tr> <tr> <td>18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)</td> <td></td> <td></td> </tr> <tr> <td rowspan="3" style="text-align: center; vertical-align: middle;">Net Assets or Fund Balances</td> <td>19 Revenue less expenses. Subtract line 18 from line 12</td> <td></td> <td></td> </tr> <tr> <td>20 Total assets (Part X, line 16)</td> <td style="text-align: center;">Beginning of Current Year</td> <td style="text-align: center;">End of Year</td> </tr> <tr> <td>21 Total liabilities (Part X, line 26)</td> <td></td> <td></td> </tr> <tr> <td></td> <td>22 Net assets or fund balances. Subtract line 21 from line 20</td> <td></td> <td></td> </tr> </tbody> </table>					Prior Year	Current Year	Revenue	8 Contributions and grants (Part VIII, line 1h)			9 Program service revenue (Part VIII, line 2g)			10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)			11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)			12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)			Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)			14 Benefits paid to or for members (Part IX, column (A), line 4)			15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)			16a Professional fundraising fees (Part IX, column (A), line 11e)			b Total fundraising expenses (Part IX, column (D), line 25)			17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)			18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)			Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12			20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year	21 Total liabilities (Part X, line 26)				22 Net assets or fund balances. Subtract line 21 from line 20		
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	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)																																																									
	16a Professional fundraising fees (Part IX, column (A), line 11e)																																																									
	b Total fundraising expenses (Part IX, column (D), line 25)																																																									
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)																																																									
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)																																																									
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12																																																									
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year																																																							
	21 Total liabilities (Part X, line 26)																																																									
	22 Net assets or fund balances. Subtract line 21 from line 20																																																									
Part II Signature Block																																																										
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.																																																										
Sign Here <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%;">Signature of officer</td> <td style="width:30%;">Date</td> </tr> <tr> <td colspan="2">Type or print name and title</td> </tr> </table>			Signature of officer	Date	Type or print name and title																																																					
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Paid Preparer Use Only <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Preparer's name</td> <td style="width:20%;">Preparer's signature</td> <td style="width:10%;">Date</td> <td style="width:10%;">Check <input type="checkbox"/> if self-employed</td> <td style="width:30%;">PTIN</td> </tr> <tr> <td>Firm's name</td> <td colspan="2">Firm's EIN</td> <td colspan="2">Phone no.</td> </tr> <tr> <td colspan="5">Firm's address</td> </tr> </table>			Preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN	Firm's name	Firm's EIN		Phone no.		Firm's address																																													
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May the IRS discuss this return with the preparer shown above? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No																																																										
For Paperwork Reduction Act Notice, see the separate instructions.																																																										

*--Determining Gross Income and Average Gross Income (Continued)

I IRS Form 990-EZ, Short Form Return of Organization Exempt From Income Tax

The following is an example of IRS Form 990-EZ.

Form 990-EZ Department of the Treasury Internal Revenue Service		Short Form Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form, as it may be made public. Go to www.irs.gov/Form990EZ for instructions and the latest information.		OMB No. 1545-0047 2024 Open to Public Inspection
A For the 2024 calendar year, or tax year beginning _____, 2024, and ending _____, 20				
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Name of organization _____ Number and street (or P.O. box if mail is not delivered to street address) _____ Room/suite _____ City or town, state or province, country, and ZIP or foreign postal code _____		D Employer identification number _____ E Telephone number _____ F Group Exemption Number _____
G Accounting Method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify): _____		H Check <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990).		
I Website: _____		J Tax-exempt status (check only one) – <input type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other: _____		L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$ _____		
Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I) <input type="checkbox"/>				
Check if the organization used Schedule O to respond to any question in this Part I <input type="checkbox"/>				
		1 Contributions, gifts, grants, and similar amounts received		1
		2 Program service revenue including government fees and contracts		2
		3 Membership dues and assessments		3
		4 Investment income		4
		5a Gross amount from sale of assets other than inventory		5a
		b Less: cost or other basis and sales expenses		5b
		c Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c
		6 Gaming and fundraising events:		
		a Gross income from gaming (attach Schedule G if greater than \$15,000)		6a
		b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)		6b
		c Less: direct expenses from gaming and fundraising events		6c
		d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d
		7a Gross sales of inventory, less returns and allowances		7a
		b Less: cost of goods sold		7b
		c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c
		8 Other revenue (describe in Schedule O)		8
		9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9
		10 Grants and similar amounts paid (list in Schedule O)		10
		11 Benefits paid to or for members		11
		12 Salaries, other compensation, and employee benefits <input type="checkbox"/>		12
		13 Professional fees and other payments to independent contractors <input type="checkbox"/>		13
		14 Occupancy, rent, utilities, and maintenance		14
		15 Printing, publications, postage, and shipping		15
		16 Other expenses (describe in Schedule O) <input type="checkbox"/>		16
		17 Total expenses. Add lines 10 through 16		17
		18 Excess or (deficit) for the year (subtract line 17 from line 9)		18
		19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19
		20 Other changes in net assets or fund balances (explain in Schedule O)		20
		21 Net assets or fund balances at end of year. Combine lines 18 through 20		21



*--Determining Gross Income and Average Gross Income (Continued)

J IRS Form 1065, U.S. Return of Partnership Income

The following is an example of IRS Form 1065.

Form 1065 Department of the Treasury Internal Revenue Service	U.S. Return of Partnership Income For calendar year 2024, or tax year beginning _____, 2024, ending _____, 20____. Go to www.irs.gov/Form1065 for instructions and the latest information.	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold; text-align: center;">2024</div>																																																																																																			
A Principal business activity B Principal product or service C Business code number	Type or Print	D Employer identification number E Date business started F Total assets (see instructions) \$ _____																																																																																																			
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify): _____ I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: _____ J Check if Schedules C and M-3 are attached <input type="checkbox"/> K Check if partnership: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes Caution: Include only trade or business income and expenses on lines 1a through 23 below. See instructions for more information.																																																																																																					
Income	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%;">1a</td> <td style="width:55%;">Gross receipts or sales</td> <td style="width:5%;">b</td> <td style="width:35%;">Less returns and allowances</td> <td style="width:5%;">c</td> <td style="width:10%;">Balance</td> </tr> <tr> <td>2</td> <td>Cost of goods sold (attach Form 1125-A)</td> <td></td> <td></td> <td>1c</td> <td></td> </tr> <tr> <td>3</td> <td>Gross profit. Subtract line 2 from line 1c</td> <td></td> <td></td> <td>2</td> <td></td> </tr> <tr> <td>4</td> <td>Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)</td> <td></td> <td></td> <td>3</td> <td></td> </tr> <tr> <td>5</td> <td>Net farm profit (loss) (attach Schedule F (Form 1040))</td> <td></td> <td></td> <td>4</td> <td></td> </tr> <tr> <td>6</td> <td>Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)</td> <td></td> <td></td> <td>5</td> <td></td> </tr> <tr> <td>7</td> <td>Other income (loss) (attach statement)</td> <td></td> <td></td> <td>6</td> <td></td> </tr> <tr style="border: 2px solid red;"> <td>8</td> <td>Total income (loss). Combine lines 3 through 7</td> <td></td> <td></td> <td>7</td> <td></td> </tr> </table>	1a	Gross receipts or sales	b	Less returns and allowances	c	Balance	2	Cost of goods sold (attach Form 1125-A)			1c		3	Gross profit. Subtract line 2 from line 1c			2		4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			3		5	Net farm profit (loss) (attach Schedule F (Form 1040))			4		6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			5		7	Other income (loss) (attach statement)			6		8	Total income (loss). Combine lines 3 through 7			7		<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%;">9</td> <td style="width:85%;">Salaries and wages (other than to partners) (less employment credits)</td> <td style="width:5%;">9</td> </tr> <tr> <td>10</td> <td>Guaranteed payments to partners</td> <td>10</td> </tr> <tr> <td>11</td> <td>Repairs and maintenance</td> <td>11</td> </tr> <tr> <td>12</td> <td>Bad debts</td> <td>12</td> </tr> <tr> <td>13</td> <td>Rent</td> <td>13</td> </tr> <tr> <td>14</td> <td>Taxes and licenses</td> <td>14</td> </tr> <tr> <td>15</td> <td>Interest (see instructions)</td> <td>15</td> </tr> <tr> <td>16a</td> <td>Depreciation (if required, attach Form 4562)</td> <td>16a</td> </tr> <tr> <td>b</td> <td>Less depreciation reported on Form 1125-A and elsewhere on return</td> <td>16b</td> </tr> <tr> <td></td> <td></td> <td>16c</td> </tr> <tr> <td>17</td> <td>Depletion (Do not deduct oil and gas depletion.)</td> <td>17</td> </tr> <tr> <td>18</td> <td>Retirement plans, etc.</td> <td>18</td> </tr> <tr> <td>19</td> <td>Employee benefit programs</td> <td>19</td> </tr> <tr> <td>20</td> <td>Energy efficient commercial buildings deduction (attach Form 7205)</td> <td>20</td> </tr> <tr> <td>21</td> <td>Other deductions (attach statement)</td> <td>21</td> </tr> <tr> <td>22</td> <td>Total deductions. Add the amounts shown in the far right column for lines 9 through 21</td> <td>22</td> </tr> <tr> <td>23</td> <td>Ordinary business income (loss). Subtract line 22 from line 8</td> <td>23</td> </tr> </table>	9	Salaries and wages (other than to partners) (less employment credits)	9	10	Guaranteed payments to partners	10	11	Repairs and maintenance	11	12	Bad debts	12	13	Rent	13	14	Taxes and licenses	14	15	Interest (see instructions)	15	16a	Depreciation (if required, attach Form 4562)	16a	b	Less depreciation reported on Form 1125-A and elsewhere on return	16b			16c	17	Depletion (Do not deduct oil and gas depletion.)	17	18	Retirement plans, etc.	18	19	Employee benefit programs	19	20	Energy efficient commercial buildings deduction (attach Form 7205)	20	21	Other deductions (attach statement)	21	22	Total deductions. Add the amounts shown in the far right column for lines 9 through 21	22	23	Ordinary business income (loss). Subtract line 22 from line 8	23
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Sign Here Signature of partner or limited liability company member _____ Date _____ Print/Type preparer's name _____ Preparer's signature _____ Date _____	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge. May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No																																																																																																				
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For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11390Z Form 1065 (2024)																																																																																																					



***--CCC-943, 75% of Average Gross Income From Farming, Ranching, or Forestry Certification**

A Example of CCC-943

The following is an example of CCC-943.

OMB Approved No: 0503-0028 OMB Expiration Date: 10/31/2027	
CCC-943 (03-19-25)	U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation
75% OF AVERAGE GROSS INCOME FROM FARMING, RANCHING, OR FORESTRY CERTIFICATION	
FOR COUNTY OFFICE USE ONLY	
1. Recording State <i>Name</i>	2. Recording County <i>Name</i>
<i>Code</i>	<i>Code</i>
3. Program Year	
4. Application Number	
5. Return completed form to: (Name and Address FSA County office or USDA Service Center)	
PART A – APPLICANT INFORMATION	
6. Name of Individual or Legal Entity (<i>If general partnership or joint venture, complete only for each member</i>)	
7. Taxpayer Identification Number (TIN) (<i>Social Security Number, for Individual; or Employer Identification Number, for Legal Entity</i>)	
8A. Address Line 1	9A. Primary Phone Number <input type="checkbox"/> Home <input type="checkbox"/> Cell
8B. Address Line 2	9B. Alternate Phone Number <input type="checkbox"/> Home <input type="checkbox"/> Cell
8C. City	8D. State 8E. Zip
10. Email Address	
PART B – CERTIFICATION OF AVERAGE GROSS INCOME FROM FARMING, RANCHING, OR FORESTRY	
After reviewing definitions and instructions provided on page 3, select the applicable Item 11A or 11B:	
11A. <input type="checkbox"/> YES at least 75% of the individual's or legal entity's average gross income for the three applicable tax years was derived from farming, ranching, or forestry operations; AND A certification from a licensed enrolled agent, CPA, or an attorney is submitted to the FSA/USDA Service Center identified in Item 5, attesting that at least 75% of the individual's or legal entity's average gross income for the three applicable tax years was derived from farming, ranching, or forestry operations. The enrolled agent, CPA and/or Attorney may meet this requirement by completing Part C below or providing a similar statement that is acceptable to FSA; OR	
11B. <input type="checkbox"/> NO the individual or legal entity in Item 1 does not meet one or both of the above conditions.	
PART C – CERTIFICATION BY INDIVIDUAL OR ENTITY	
By signing this form:	
<ul style="list-style-type: none"> • I acknowledge that I have read and reviewed all definitions and requirements on Page 3 of this form; • I certify, if applicable, that all information contained in any certification from an enrolled agent, CPA, or an attorney submitted to FSA as described in this CCC-943 is true and correct, and is consistent with the tax returns filed with the IRS for myself or the legal entity identified in Item 5; • I certify that I am authorized under applicable state law to sign this certification on behalf of the legal entity identified in Item 5 (for legal entity only). 	
12. Signature	13. Title/Relationship of Representative
14. Date (MM/DD/YYYY)	
DATE STAMP	

--*

***--CCC-943, 75% of Average Gross Income From Farming, Ranching, or Forestry Certification
(Continued)**

A Example of CCC-943 (Continued)

CCC-943 (03-19-25)		Page 2 of 3	
PART D – CERTIFICATION BY ENROLLED AGENT, CERTIFIED PUBLIC ACCOUNTANT, OR ATTORNEY			
<p>By signing this form:</p> <ul style="list-style-type: none"> • I acknowledge that I have read and reviewed all definitions and requirements on Page 3 of this form; • I certify the producer identified in Item 6 and TIN in Item 7 has met the minimum requirements to be eligible for the exception to the Payment Limitation as specified in Part B above. 			
<p>15. Signature (Enrolled Agent (EA), Certified Public Accountant (CPA)/Attorney)</p>	<p>16. Title (EA/CPA/Attorney)</p>	<p>17. State/License Number</p>	<p>18. Date (MM/DD/YYYY)</p>
<p>Privacy Act Statement: 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 the Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), and the American Relief Act, 2025 (Pub. L. 118-158). The information will be used to determine eligibility for program benefits. The information collected on this form may be disclosed to other Federal, State, Local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in applicable Routine Uses identified in the System of Records Notice for USDA/FSA-2, Farm Records File (Automated). Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility for applicable program benefits.</p> <p>Public Burden 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 0560-0028, and the collection is voluntary. The time required to complete this information collection is estimated to average 30 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Sends 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. 0560-0028).</p> <p>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.</p> <p>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.</p> <p>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 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.</p> <p>USDA is an equal opportunity provider, employer, and lender.</p>			

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***--CCC-943, 75% of Average Gross Income From Farming, Ranching, or Forestry Certification
(Continued)**

A Example of CCC-943 (Continued)

<p>CCC-943 (03-19-25)</p>	<p>Page 3 of 3</p>
<p>GENERAL INFORMATION</p>	
<p>For certain authorized programs, individuals or legal entities (other than general partnerships and joint ventures) that receive applicable payments, directly or indirectly, may be eligible for additional benefits or expanded payment eligibility by completing this form.</p> <p>For a legal entity to qualify for the maximum adjustment to benefits or payment eligibility, all members of legal entities requesting to receive payment(s) from applicable programs, directly or indirectly, must also complete this form and provide the required certification from a CPA or attorney.</p>	
<p>HOW TO DETERMINE GROSS INCOME</p>	
<p>Applicable Tax Years- The period for calculation will be the three taxable years preceding the most immediately preceding complete taxable year for the program year indicated in box 3. For example, the 3-year period for the calculations for program year 2024 would be the taxable years of 2020, 2021, and 2022.</p> <p>Gross Income is the individual's or legal entity's IRS-reported total income or equivalent (see below) consisting of both farm and nonfarm income.</p> <p>Individual – Internal Revenue Service (IRS) Form 1040 filers, total income</p> <p>Trust or Estate – IRS Form 1041 filers, total income</p> <p>Corporation – IRS Form 1120 filers, total income</p> <p>Limited Partnership (LP), Limited Liability Company (LLC), Limited Liability Partnership (LLP) or Similar Entity – the gross income is the total income as reported to the IRS</p> <p>Tax-exempt Organization – the gross income is the total revenue as reported to the IRS.</p>	
<p>HOW TO DETERMINE INCOME FROM FARMING, RANCHING, AND FORESTRY OPERATIONS</p>	
<p>Income received or obtained from the following sources</p>	
<i>Productions of crops, specialty crops, and raw forestry products.</i>	<i>Feeding, rearing, or finishing of livestock.</i>
<i>Production of livestock, aquaculture products used for food; honeybees; and products produced by or derived from livestock.</i>	<i>Payments of benefits, including benefits from risk management practices, crop insurance indemnities, and catastrophic risk protection plans.</i>
<i>Production of farm-based renewable energy.</i>	<i>Sale of land that has been used for agricultural purposes.</i>
<i>Sale, including easements and development rights, of farm, ranch, and forestry land, water or hunting rights, or environmental benefits.</i>	<i>Payments and benefits authorized under any program made available and applicable to payment eligibility and payment limitation rules.</i>
<i>Rental or lease of land or equipment used for farming, ranching, or forestry operations, including water or hunting rights.</i>	<i>Any other activity related to farming, ranching, and forestry, as determined by the Deputy Administrator of Farm Programs.</i>
<i>Processing, packing, storing, and transportation of farm, ranch, forestry commodities including renewable energy.</i>	<i>Any income reported on Schedule F or other schedule used by the person or legal entity to report income from such operations to the IRS, as determined by the Deputy Administrator of Farm Programs.</i>
<p>Beginning in program year 2020, wages or dividends received from a "closely held" corporation, an IC-DISC or a legal entity comprised entirely of family members may be considered farm income when the legal entity is "materially participating" in farming, ranching, or forestry activities. "Materially participating" means more than 50 percent of the legal entity's gross receipts for each tax year are derived from farming, ranching, or forestry sources. A representative must attach a certification to form CCC-943 attesting that the legal entity "materially participates" in a farm, ranch, or forestry activity.</p>	
<p>HOW TO DETERMINE PERCENTAGE OF AVERAGE INCOME FROM FARMING, RANCHING, AND FORESTRY OPERATIONS</p>	
<p>1) Determine the total gross income and the total income from farming, ranching, and forestry for each of the applicable tax years.</p> <p>2) Total the gross income (both farm and nonfarm income) from all 3 years.</p> <p>3) Total the income from farming, ranching and forestry from all 3 years.</p> <p>4) Calculate the percentage of average gross farm income by dividing the result of step 3 by the result of step 2. The percentage calculated must be equal to; or greater than 75 percent to qualify for the increased payment limitation.</p>	
<p>This form can only be signed by the individual authorized under state law to sign this certification for the legal entity identified in Item 6.</p>	

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***--CCC-943, 75% of Average Gross Income From Farming, Ranching, or Forestry Certification
(Continued)**

B Instructions for Completing CCC-943

Complete CCC-943 according to the following table.

Item	Instructions
1	Enter the recording State name and FIPS code.
2	Enter the recording county name and FIPS code.
3	Enter the program year applicable to the certification.
4	Leave blank.
5	Enter the name and address of the FSA County Office entered in item 2.
Part A	
6	Enter the name of the individual or legal entity making the certification. Note: For a general partnership or joint venture, only complete CCC-943 for each member.
7	Enter the full TIN for the individual or entity entered in item 6.
8A-8E	Enter the address of the individual or entity entered in item 6.
9A-9B	Enter the phone number and type of number for the individual or entity in item 6.
10	Enter the e-mail address of the individual or entity in item 6.
Part B	
11A-11B	Producer must select either item 11A or 11B. Select 11A if at least 75% of the individual or entity's average gross income for the 3 applicable tax years was derived from farming and a certification from an EA, CPA, or attorney is provided. Select item 11B if the individual or entity in item 6 does not meet both conditions in item 11A.
Part C	
12	Signature of individual completing Part B.
13	Title or representative capacity of individual signing in item 12, if applicable.
14	Date the form is signed by the individual in item 12.
Part D	
15	Signature of EA, CPA, or attorney certifying the individual or entity in item 6 meets the requirements of Part B.
16	Enter EA, CPA, or attorney as applicable for the individual signing in item 15.
17	Enter the State and license or enrolled agent number for the individual signing in item 15.
18	Enter the date the EA, CPA, or attorney signs the form.

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