

Emergency Relief Program (ERP) Phase 2 Information Sheet

General Information

ERP Phase 2 covers losses to crops, trees, bushes, and vines due to a qualifying natural disaster event in calendar years 2020 and 2021. ERP Phase 2 addresses losses to revenue due to necessary expenses associated with losses of eligible crops (excluding crops intended for grazing), due in whole or in part, to a qualifying disaster event.

What are qualifying disaster events? - ERP Phase 2 is a producer certification-based program that provides assistance for crop losses because of qualifying droughts, wildfires, hurricanes, floods, derechos, excessive heat, winter storms, freeze, including polar vortex, smoke exposure, excessive moisture, and related conditions occurring in calendar years 2020 and 2021.

Available Resources

Enclosed in this information sheet are the following:

- ERP Phase 2 Fact Sheet
- ERP Phase 2/PARP Comparison Fact Sheet
- FSA-521 ERP Phase 2 Application
- FSA-521 Completion Guide
- FSA-521-A ERP Phase 2 Allowable Gross Revenue Worksheet
- FSA-521-A ERP Phase 2 Allowable Gross Revenue Worksheet Completion Guide
- FSA-522 Crop Insurance And/or NAP Coverage Agreement
- FSA-522 Completion Guide
- CCC-860 – SDA, LR, Beginning and Veteran Farmer or Rancher Certification (Optional)

Need your CCC-1099-G for FSA Payments earned? FSA can provide you with a CCC-1099-G to assist with determining FSA payments that should be included or excluded in allowable gross revenue calculations.

Need access to online tools to assist with application completion? www.farmers.gov provides information and tools to assist with completing applications. Click on the [Emergency Relief Program](#) link to access tools and information. The link provides access to information including:

- ERP Phase 2 Tool
- FSA-521, FSA-521-A, and FSA-522
- Fact Sheets
- Frequently asked questions

Application Deadline – June 2, 2023 is the deadline to apply for ERP Phase 2.



REVENUE LOSS ASSISTANCE

Emergency Relief Program (ERP) Phase 2

Overview

Emergency Relief Program (ERP) covers losses to crops, trees, bushes and vines due to a qualifying natural disaster event in calendar years 2020 and 2021.

For impacted producers, FSA is administering emergency relief to other crop, high value and specialty crop producers through the following two-phased process:

- Phase 1 leveraged existing **Federal Crop Insurance or Noninsured Crop Disaster Assistance Program (NAP)** data as the basis for calculating initial payments.
- Phase 2 intends to fill additional assistance gaps and cover eligible producers who did not participate in existing risk management programs.

This two-phased approach enables USDA to streamline the application process to reduce the burden on producers, proactively include underserved producers who have been left out of past relief efforts and encourage participation in existing risk management tools that can help producers handle future extreme weather events.

Eligibility – Phase 2

Phase 2 is a tax year based certification program that provides assistance for producers that suffered a loss in revenue due to necessary expenses associated with losses of eligible crops (excluding crops intended for grazing), due in whole or in part, to a qualifying disaster event that occurred in the 2020 or 2021 calendar year. Must be a U.S. citizen, resident alien, which means “lawful alien,” a partnership consisting solely of U.S. citizens or resident aliens, a corporation, limited liability company, or other organizational structure organized under State law consisting solely of U.S. citizens or resident aliens, Indian Tribe or Tribal Organization, per section 4(b) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5304).

Qualifying natural disaster events include wildfires, hurricanes, floods, derechos, excessive heat, winter storms, freeze (including a polar vortex), smoke exposure, excessive moisture, qualifying drought, and related conditions.

For ERP eligibility, “related conditions” are damaging weather and adverse natural occurrences that occurred concurrently with and as a direct result of a specified qualifying disaster event.



They include:

- Excessive wind that occurred as a direct result of a derecho;
- Silt and debris that occurred as a direct result of flooding;
- Excessive wind, storm surges, tornadoes, tropical storms, and tropical depressions that occurred as a direct result of a hurricane; and
- Excessive wind and blizzards that occurred as a direct result of a winter storm.

For drought, ERP assistance is available if any area within the county in which the loss occurred was rated by the U.S. Drought Monitor as having a drought intensity of:

- D2 (severe drought) for eight consecutive weeks;
- D3 (extreme drought) or higher level of drought intensity.

Lists of 2020 and 2021 drought counties eligible for ERP are available on the emergency relief website.

In general, payments for ERP Phase 2 are based on the difference in allowable gross revenue between the selected representative benchmark year(s) and the disaster year(s).

ERP Phase 2 program utilizes:

- Benchmark years: 2018, 2019
- Disaster years: 2020, 2021

Important Information Needed for the Application

Some simple prep-work will aid in the application process, including locating the supportive documentation that was used in creating the IRS Schedule F, as well as a copy of the FSA-1099G for the selected benchmark and disaster years. In addition, applicants should review the following definitions, and will certify these entries on the FSA-521:

Allowable gross revenue: determined using the table found on pages 4–5 of this fact sheet for the selected benchmark and disaster year(s) listed on the FSA-521, ERP Phase 2 Application

Benchmark year revenue: best represents a typical year of revenue for the operation, associated to the selected disaster year

****Adjusted Benchmark year revenue:** used when:

- Producer did not have any revenue in 2018 or 2019
- Producer did not have a full benchmark revenue year in 2018 or 2019
- The 2018 or 2019 benchmark year revenue was not representative due to a physical expansion or reduction in the operation capacity for the disaster year

Disaster year revenue: actual revenue from the year(s) the producer suffered an eligible loss.

Representative tax year: The tax year (2020, 2021 and 2022), IRS Schedule F associated with the selected disaster year revenue. The producer identifies:

- The 2020 or 2021 tax year used as the representative revenue year for the 2020 disaster year
- The 2021 or 2022 tax year used as the representative revenue year for the 2021 disaster year

Producers With Eligible Revenue Losses in Both Disaster Years:

- Both disaster years shall be selected on the same application
- The same benchmark year may be used for both disaster years
- Participants cannot use the same representative tax year for more than one disaster year
- Disaster year revenue must consist of consecutive years



Example: If a producer chooses the 2021 tax year as the representative revenue year for disaster year 2020, they must choose tax year 2022 for disaster year 2021.

Since the producer used his IRS Schedule F for 2021 as the representative tax year for the actual 2020 disaster year revenue, the years must be consecutive and can only be paired with one disaster year. Therefore, he must use 2022 as the representative tax year for the 2021 disaster year revenue.

Underserved Producers

Underserved producers, including beginning, limited resource, socially disadvantaged and veteran farmers and ranchers, will receive a higher ERP payment, at a percentage rate that will be determined at a later date.

To qualify for the higher payment percentage, eligible producers must have a CCC-860, Socially Disadvantaged, Limited Resource, Beginning and Veteran Farmer or Rancher Certification, form on file with FSA for the applicable program year.

Payment Limitation and Adjusted Gross Income

The payment limitation for ERP is determined by the person's or legal entity's average adjusted gross farm income (income from activities related to farming, ranching, or forestry). A person or legal entity, other than a joint venture or general partnership, cannot receive, directly or indirectly, more than \$125,000 in payments for specialty crops and \$125,000 in payment for all other crops under ERP (for Phase 1 and Phase 2 combined) for a program year if their average adjusted gross (AGI) farm income is less than 75 percent of their average AGI the three taxable years preceding the most immediately preceding complete tax year.

The relevant tax years for establishing a producer's AGI and percentage derived from farming, ranching, or forestry related activities are:

- 2016, 2017, and 2018 for program year 2020;
- 2017, 2018, and 2019 for program year 2021; and
- 2018, 2019, and 2020 for program year 2022

Independent payment limitations for non-specialty/other crops and specialty/high value crops for each program year will remain, however only two program years, 2020 and 2021 will be applicable for ERP Phase 2.

Note: This is a change from ERP Phase 1. Phase 1 had separate payment limitations for each crop year 2020, 2021, and 2022.

During ERP Phase 2, payments received under ERP (Phase 1 and 2), will be applied by program year as follows:

Program year 2020 = 2020 ERP Phase 1, 2020 ERP Phase 2, Combined

Program year 2021 = 2021 ERP Phase 1, 2021 ERP Phase 2, 2022 Phase 1, Combined

Exception to Payment Limitation

If at least 75% of the person or legal entity's average AGI is derived from farming, ranching, or forestry related activities and the participant provides the required certification and documentation, as discussed below, the person or legal entity, other than a joint venture or general partnership, is eligible to receive, directly or indirectly, up to:

- \$900,000 for each program year for high value/specialty crops; and
- \$250,000 for each program year for all other crops

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 is included in the average adjusted gross farm income, if the average adjusted gross farm income is at least 66.66 percent of the average AGI of the person or legal entity. For legal entities not required to file a federal income tax return, or for persons and entities with no taxable income in one or more tax years, the average will be the adjusted gross farm income, including losses, averaged for the three taxable years preceding the most immediately preceding complete taxable year.

A new legal entity will have adjusted gross farm income averaged only for the years of the base period for which it was in business.

A new legal entity will not be considered "new" to the extent it takes over an existing operation and has any elements of common ownership interest and land with the preceding person or legal entity. If such commonality exists, then the

income of the previous person or legal entity will be averaged with that of the new legal entity for the base period.

For a person filing a joint tax return, the certification of average adjusted farm income will be reported as if the person had filed a separate federal tax return and the calculation is consistent with the information supporting the filed joint return.

To request the increased payment limitation, participants must file form FSA-510 complete with participant's certification their average adjusted gross farm income is at least 75% of their average AGI and a certification from a Licensed Certified Public Accountant (CPA) or Attorney that the participant meets the requirements. To learn more, visit the Payment Eligibility and Payment Limitations website.

Future Insurance Coverage Requirements

All producers who receive ERP payments, are statutorily required to purchase crop insurance, or NAP coverage where crop insurance is not available, for the next two available crop years, as determined by the Secretary. Participants must obtain crop insurance or NAP, as may be applicable:

- At a coverage level equal to or greater than 60% for insurable crops; or
- At the catastrophic level or higher for NAP crops

Coverage requirements will be determined from the date a producer receives an ERP payment and may vary depending on the timing and availability of crop insurance or NAP for a producer's particular crops. The final crop year to purchase crop insurance or NAP coverage to meet the second year of coverage for this requirement is the 2026 crop year.

For crops where no insurance policy is available, and ERP recipients are ineligible for NAP payments, due to exceeding the average Adjusted Gross Income (AGI) limitations, they must meet this requirement by either:

- Obtaining NAP coverage and paying the applicable NAP service fee as required above, regardless of ineligibility for NAP payment, or
- Purchasing Whole-Farm Revenue Protection (WFRP) crop insurance coverage, if eligible

If the crop is not eligible for NAP, then producers are required to purchase Whole Farm Revenue Protection (WFRP) crop insurance at a coverage level of at least 60%.

How to Determine Allowable Gross Revenue

Table 1 provides guidance for:

- Determining allowable gross revenue source
- What to include/exclude when determining allowable gross revenue

PROGRAM	ERP PHASE 2	
SOURCE	ALLOWABLE REVENUE	EXCLUDE GROSS REVENUE
SCHEDULE F LINE 1C "Sales of purchased livestock and other resale items," or information that could be reported on Scheduled F	Sales of eligible crops purchased for resale that had a change in characteristic due to the time held, such as: <ul style="list-style-type: none"> • A plant purchased at a size of 2 inches and sold as an 18-inch plant after 4 months 	Sales of livestock
SCHEDULE F LINE 2 Sales of livestock, produce, grains, and other products you raised or information that could be reported on a Schedule F	Sales of eligible crops grown and sold in the United States and its Territories by the applicant Sales of eligible crops grown by the applicant resulting from value added through post-production activities that could have been reported on IRS Schedule F Examples of post-production activities include: <ul style="list-style-type: none"> • Strawberries into jam Sales of aquatic species that are grown: <ul style="list-style-type: none"> • As food for human or livestock consumption, • For industrial or biomass uses • As fish raised as feed for fish that are consumed by humans • As ornamental fish propagated and reared in an aquatic medium 	Sales of animals and their by-products: <ul style="list-style-type: none"> • Animals for consumption by the owner, lessee, or contract grower • Eggs • Milk • Mink including pelts • Revenue from animals for show, sport, or recreational purposes • Wild free-roaming animals • Revenue from raised breeding livestock (Schedule 4797 Part 1, Column (d) or (g) or other information that could be reported on a Schedule F Sales of agricultural commodities resulting from value added through post-production activities if reported on Schedule C Commodities not grown in the U.S. and its territories.
SCHEDULE F LINE 3A "Cooperative distributions," Form 1099-PATR, or information that could be reported on a Schedule F	The taxable amount of cooperative distributions directly related to the sale of eligible crops produced by the applicant such as: <ul style="list-style-type: none"> • Per-unit allocations paid to patrons for gross grain sales 	Distributions that are not directly related to the sale of eligible crops that are not produced by the applicant
SCHEDULE F LINE 4A "Agricultural program payments", Form 1099-G, or information that could be reported on a Schedule F	<ul style="list-style-type: none"> • Agriculture Risk Coverage (ARC) and Price Loss Coverage (PLC) Program • Biomass Crop Assistance Program (BCAP) • Loan Deficiency Payment (LDP) Program • Market Loan Gains (MLG)—repayment of Commodity Credit Corporation (CCC) loan less than the original amount • Market Facilitation Program (MFP) • Seafood Trade Relief Program (STRP) • For the disaster year only—Emergency Relief Program (ERP) Phase 1 payments issued to another person or entity for the applicant's share of an eligible crop, regardless of the tax year in which the payment would be reported to the IRS 	Pandemic Assistance payments including, but not limited to: <ul style="list-style-type: none"> • Coronavirus Foods Assistance Program 1 (CFAP 1) • CFAP 2 • Cost-share assistance • Loss of buildings • Livestock portion • Pandemic Livestock Indemnity Program (PLIP) • Spot Market Hog Pandemic Program (SMHPP) Other programs: <ul style="list-style-type: none"> • Conservation Program Payments • Dairy Margin Coverage (DMC) Program • Marketing Assistance Loan (MAL)
SCHEDULE F LINE 5A - 5C "Commodity Credit Corporation (CCC) loans reported under election," Form 1099-A, or information that could be reported on a Schedule F	<ul style="list-style-type: none"> • CCC loans reported under election if elected to be treated as income and reported to IRS when all or part of the production is used as collateral to secure the loan • Forfeited CCC loans 	

PROGRAM	ERP PHASE 2	
SOURCE	ALLOWABLE REVENUE	EXCLUDE GROSS REVENUE
SCHEDULE F LINE 6 "Crop insurance proceeds and federal crop disaster payments" or information that could be reported on a Schedule F	<ul style="list-style-type: none"> • Crop insurance proceeds less administrative fees and premiums • Noninsured Crop Disaster Assistance Program (NAP) payments less administrative fees less administrative fees and premiums. • 2017 Wildfire and Hurricanes Indemnity Program (WHIP) Payments- impacts Benchmark Year Revenue (2018, 2019) • On-Farm Storage Loss Program (OFSLP) • Emergency Assistance for Livestock, Honeybees, and Farm-Raised Fish Program (ELAP)—payments specific to aquaculture • Payments through grant agreements with FSA for losses of eligible crops • Grants from the Department of Commerce, National Oceanic and Atmospheric Administration (NOAA), and state program funds for the direct loss of eligible crops or the loss of revenue for eligible crops 	<ul style="list-style-type: none"> • ELAP—payments specific to livestock and honeybees • Emergency Livestock Relief Program (ELRP) • Emergency Relief Program (ERP) Phase 1 Payments • Livestock Forage Disaster Program (LFP) • Livestock Indemnity Program (LIP) • Milk Loss Program • Quality Loss Adjustment (QLA) Program • Tree Assistance Program (TAP) • Wildfire and Hurricanes Indemnity Program (WHIP/WHIP+)
SCHEDULE F LINE 7 "Custom hire (machine work) income," or information that could be reported on a Schedule F		Custom hire income
SCHEDULE F LINE 8 "Other income, including federal and state gasoline or fuel tax credit or refund," or information that could be reported on a Schedule F	Other revenue directly related to the production of eligible crops that the IRS requires the applicant to report such as but not limited to: <ul style="list-style-type: none"> • Commodity specific income received from state or local governments 	<ul style="list-style-type: none"> • Federal and State gas/fuel tax credits • Income from by-passed (unharvested) acres • Income from a pass-through entity such as an S Corporation or Limited Liability Company (LLC) • Certificate Exchanges • Net gain from hedging or speculation • Wages, salaries, and tips • Cash rent • Rental of equipment or supplies • Revenue earned as a contract producer

Note: An applicant is not required to have filed a Schedule F to determine allowable gross revenue. If an applicant did not file a Schedule F, the applicant will use the applicable federal tax form filed to determine allowable gross revenue in the same manner as if a Schedule F was filed.

For More Information

Additional USDA disaster assistance information can be found on farmers.gov, the [Disaster Assistance Discovery Tool](#), [Disaster-at-a-Glance fact sheet](#), and [Farm Loan Discovery Tool](#).

For FSA and Natural Resources Conservation Service programs, producers should contact their local USDA Service Center. For assistance with a crop insurance claim, producers and landowners should contact their crop insurance agent.



REVENUE LOSS ASSISTANCE

Emergency Relief Program Phase 2 and Pandemic Assistance Revenue Program Comparison Factsheet



Emergency Relief Program (ERP) Phase 2

Overview

ERP Phase 2 is part of the Extending Government Funding and Delivering Emergency Assistance Act, which includes \$10 billion in assistance to agricultural producers impacted by expenses associated with losses of eligible crops due in whole or part, to a qualifying disaster event experienced **during calendar years 2020 and 2021**. ERP Phase 2 provides direct financial assistance to producers who suffered an eligible revenue loss in the applicable disaster year, compared to the benchmark year.

Benchmark & Disaster Years

ERP Phase 2 applicants will use the following **tax years** when selecting allowable gross revenue:

- Benchmark years: 2018 and/or 2019, or **adjusted** for new producers with no 2018 or 2019 revenue, or if the benchmark years are not representative of the disaster year due to a change in operation size;
- Disaster years: 2020 and/or 2021. The allowable gross revenue for the specific disaster year will be based on the **tax year** applicable to that revenue (2020, 2021 or 2022)

Pandemic Assistance Revenue Program (PARP)

Overview

USDA is providing critical support to producers impacted by the effects of the COVID-19 outbreak through the Pandemic Assistance Revenue Program (PARP). PARP provides direct financial assistance to producers of agricultural commodities who suffered at least a 15% loss in gross revenue in **calendar year 2020** due to the COVID-19 pandemic.

Benchmark & Disaster Years

To be eligible for PARP, an agricultural producer must have been in the business of farming during at least part of the **2020 calendar year** and had a 15% loss in allowable gross revenue for the **2020 calendar year**, as compared to:

- The 2018 or 2019 **calendar year**, as elected by the producer, if they received allowable gross revenue during the 2018 or 2019 **calendar years**, or
- the producers' expected 2020 **calendar year** allowable gross revenue if the producer had no allowable gross revenue in 2018 or 2019.

Eligible Producers

To be eligible for payments, individuals or legal entities must:

- Be an eligible producer who was entitled to a share in the agriculture commodity or would have shared had the agriculture commodity been produced and marketed;
- Comply with the provisions of the “Highly Erodible Land and Wetland Conservation” regulations, often called the conservation compliance provisions;
- Not have a controlled substance violation.
- **For ERP Phase 2 Only:** Be a U.S. citizen, resident alien, which means “lawful alien,” a partnership consisting solely of U.S. citizens or resident aliens, a corporation, limited liability company, or other organizational structure organized under State law consisting solely of U.S. citizens or resident aliens, Indian Tribe or Tribal Organization, per section 4(b) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5304)
- **ERP Phase 2 Only:** if at least 75% of the person or legal entity’s average AGI is derived from farming, ranching, or forestry related activities and the participant provides the required certification and documentation by submitting optional form FSA-510, as discussed below, the person or legal entity, other than a joint venture or general partnership, is eligible to receive, directly or indirectly, up to:
 - \$900,000 for each program year for specialty and high value crops; and
 - \$250,000 for each program year for all other crops
- **For PARP Only:** Be a U.S. citizen, resident alien, which means “lawful alien,” a partnership, a corporation, limited liability company, or other organizational structure organized under State law, Indian Tribe or Tribal Organization, per section 4(b) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5304), a foreign person or foreign entity who meets all requirements as described in 7 CFR part 1400;
- **PARP Only:** To be eligible for payments, a person or legal entity must have an average adjusted gross income (AGI) of less than \$900,000 for tax years 2016, 2017, and 2018 or have an adjusted gross income of less than \$900,000 for tax year 2020 if exceeding average AGI. With respect to joint ventures and general partnerships, this AGI provision will be applied to members of the joint venture and general partnership.



Ineligible Commodities

The following chart outlines which commodities are *ineligible* for ERP Phase 2 and PARP.

ERP PHASE 2	PARP
Wild free-roaming animals	Wild free-roaming animals
Horses and other animals used or intended to be used for racing or wagering	Horses and other animals used or intended to be used for racing or wagering
<i>Cannabis sativa L.</i> and any part of that plant that does not meet the definition of hemp	<i>Cannabis sativa L.</i> and any part of that plant that does not meet the definition of hemp
Timber	Timber
Aquatic species that do not meet the definition of aquaculture	Aquatic species that do not meet the definition of aquaculture
Livestock	
Crops for grazing	

How to Determine Allowable Gross Revenue

Allowable gross revenue is calculated differently for ERP Phase 2 and PARP. The table below provides guidance for determining allowable gross revenue sources and shows what to include and exclude for each program.

PROGRAM	ERP PHASE 2		PARP	
	ALLOWABLE REVENUE	EXCLUDE GROSS REVENUE	ALLOWABLE REVENUE	EXCLUDE GROSS REVENUE
SCHEDULE F LINE 1C “Sales of purchased livestock and other resale items,” or information that could be reported on Schedule F	Sales of eligible crops purchased for resale that had a change in characteristic due to the time held, such as: <ul style="list-style-type: none"> A plant purchased at a size of 2 inches and sold as an 18-inch plant after 4 months 	Sales of livestock		Resale of items not held for characteristic change
SCHEDULE F LINE 2 Sales of livestock, produce, grains, and other products you raised or information that could be reported on a Schedule F	Sales of eligible crops grown and sold in the United States and its territories by the applicant. Sales of eligible crops grown by the applicant resulting from value added through post-production activities that could have been reported on IRS Schedule F Examples of post-production activities include: <ul style="list-style-type: none"> Strawberries into jam Sales of aquatic species that are grown: <ul style="list-style-type: none"> As food for human or livestock consumption, For industrial or biomass uses As fish raised as feed for fish that are consumed by humans As ornamental fish propagated and reared in an aquatic medium 	Sales of animals and their by-products: <ul style="list-style-type: none"> Animals for consumption by the owner, lessee, or contract grower Eggs Milk Mink including pelts Revenue from animals for show, sport, or recreational purposes Wild free-roaming animals Revenue from raised breeding livestock (Schedule 4797 Part 1, Column (d) or (g) or other information that could be reported on a Schedule F Sales of agricultural commodities resulting from value added through post-production activities if reported on Schedule C Commodities not grown in the U.S. and its territories.	Sales of agricultural commodities purchased for resale, less the cost or other basis of such commodities. NOTE: eligible aquatic species must be raised by a commercial operator and in water in a controlled environment <ul style="list-style-type: none"> Revenue from raised breeding livestock (Schedule 4797 Part 1, Column (d) or (g) or other information that could be reported on a Schedule F Inventory carried over from the prior tax year Post-production activities (value added) i.e., grapes into wine or strawberries into jam. Commodities not grown in the U.S. (if grown by U.S. producer and marketed in the U.S.) IC-DISC income from the sale of agricultural commodities 	<ul style="list-style-type: none"> Animals for consumption by the owner, lessee, or contract grower Wild free-roaming animals Horses and other animals used for racing or wagering Timber Aquatic species that are NOT grown: <ul style="list-style-type: none"> as food for human or livestock consumption, for industrial or biomass uses, as fish raised as feed for fish that are consumed by humans, or as ornamental fish propagated and reared in an aquatic medium. <i>Cannabis sativa</i> L. and any part of that plant including the seeds, thereof and all derivatives, extracts, cannabinoids, isomers, acids, salts, and salts of isomers, whether growing or not, with a delta-9 tetrahydrocannabinol concentration of more than 0.3 percent on a dry weight basis, that is grown under a license or other required authorization issued by the applicable governing authority that permits the production of hemp
SCHEDULE F LINE 3A “Cooperative distributions,” Form 1099-PATR, or information that could be reported on a Schedule F	The taxable amount of cooperative distributions directly related to the sale of eligible crops produced by the applicant such as: <ul style="list-style-type: none"> Per-unit allocations paid to patrons for gross grain sales 	Distributions that are not directly related to the sale of eligible crops that are not produced by the applicant	The taxable amount of cooperative distributions directly related to the sale of agricultural commodities produced by the applicant	

PROGRAM	ERP PHASE 2		PARP	
SOURCE	ALLOWABLE REVENUE	EXCLUDE GROSS REVENUE	ALLOWABLE REVENUE	EXCLUDE GROSS REVENUE
SCHEDULE F LINE 4A "Agricultural program payments", Form 1099-G, or information that could be reported on a Schedule F	<ul style="list-style-type: none"> Agriculture Risk Coverage (ARC) and Price Loss Coverage (PLC) Program Biomass Crop Assistance Program (BCAP) Loan Deficiency Payment (LDP) Program Market Loan Gains (MLG) - repayment of Commodity Credit Corporation (CCC) loan less than the original amount Market Facilitation Program (MFP) Seafood Trade Relief Program (STRP) For the disaster year only- Emergency Relief Program (ERP) Phase 1 payments issued to another person or entity for the applicant's share of an eligible crop, regardless of the tax year in which the payment would be reported to the IRS 	Pandemic Assistance payments including, but not limited to: <ul style="list-style-type: none"> Coronavirus Foods Assistance Program 1 (CFAP 1) CFAP 2 Pandemic Livestock Indemnity Program (PLIP) Spot Market Hog Pandemic Program (SMHPP) Cost-share assistance Loss of buildings Livestock portion Other programs: <ul style="list-style-type: none"> Conservation Program Payments Dairy Margin Coverage (DMC) Program Marketing Assistance Loan (MAL) 	Payments received under the following programs regardless of crop year or program year: <ul style="list-style-type: none"> ARC/PLC BCAP DMC LDP, MLG MFP MPP Dairy Seafood Trade Relief Program (STRP) 	Pandemic Assistance from: <ul style="list-style-type: none"> CFAP 1 CFAP 2 PLIP SMHPP Other Programs: <ul style="list-style-type: none"> Conservation Program Payments 2020 Emergency Relief Program
SCHEDULE F LINE 5A - 5C "Commodity Credit Corporation (CCC) loans reported under election," Form 1099-A, or information that could be reported on a Schedule F	<ul style="list-style-type: none"> CCC loans reported under election if elected to be treated as income and reported to IRS when all or part of the production is used as collateral to secure the loan Forfeited CCC loans 		CCC loans reported under election if elected to be treated as income and reported to IRS	



PROGRAM	ERP PHASE 2		PARP	
SOURCE	ALLOWABLE REVENUE	EXCLUDE GROSS REVENUE	ALLOWABLE REVENUE	EXCLUDE GROSS REVENUE
<div>SCHEDULE F LINE 6</div> <div>“Crop insurance proceeds and federal crop disaster payments” or information that could be reported on a Schedule F</div>	<ul style="list-style-type: none">Crop insurance proceeds less administrative fees and premiumsNoninsured Crop Disaster Assistance Program (NAP) payments less administrative fees and premiums.2017 Wildfire and Hurricanes Indemnity Program (WHIP) Payments- impacts Benchmark Year Revenue (2018, 2019)On-Farm Storage Loss Program (OFSLP)Emergency Assistance for Livestock, Honeybees, and Farm-Raised Fish Program (ELAP) - payments specific to aquaculturePayments through grant agreements with FSA for losses of eligible cropsGrants from the Department of Commerce, National Oceanic and Atmospheric Administration (NOAA), and state program funds for the direct loss of eligible crops or the loss of revenue for eligible crops	<ul style="list-style-type: none">ELAP- payments specific to livestock and honeybeesEmergency Livestock Relief Program (ELRP)Emergency Relief Program (ERP) Phase 1 PaymentsLivestock Forage Disaster Program (LFP)Livestock Indemnity Program (LIP)Milk Loss ProgramQuality Loss Adjustment (QLA) ProgramTree Assistance Program (TAP)Wildfire and Hurricanes Indemnity Program (WHIP/WHIP+)	<div>Crop insurance proceeds received from FCIC or a private plan of insurance regardless of crop year (as reported to IRS).</div> <div>Federal disaster program payments under the following programs:</div> <ul style="list-style-type: none">2017 WHIPELAPLFPLIPNAPMLPOFSLPTAPWHIP+ <div>Payments through grant agreements with FSA for losses of eligible crops</div> <ul style="list-style-type: none">Grants from the Department of Commerce, National Oceanic and Atmospheric Administration (NOAA), and state program funds for the direct loss of eligible crops or the loss of revenue for eligible crops	
<div>SCHEDULE F LINE 7</div> <div>“Custom hire (machine work) income,” or information that could be reported on a Schedule F</div>		Custom hire income		Custom hire income



PROGRAM	ERP PHASE 2		PARP	
SOURCE	ALLOWABLE REVENUE	EXCLUDE GROSS REVENUE	ALLOWABLE REVENUE	EXCLUDE GROSS REVENUE
SCHEDULE F LINE 8 "Other income, including federal and state gasoline or fuel tax credit or refund," or information that could be reported on a Schedule F	<p>Other revenue directly related to the production of eligible crops that the IRS requires the applicant to report such as but not limited to:</p> <ul style="list-style-type: none">Commodity specific income received from state or local governments	<ul style="list-style-type: none">Federal and State gas/fuel tax creditsIncome from by-passed (unharvested) acresIncome from a pass-through entity such as an S Corporation or Limited Liability Company (LLC)Certificate ExchangesNet gain from hedging or speculationWages, salaries, and tipsCash rentRental of equipment or suppliesRevenue earned as a contract producer	<p>Other revenue directly related to the production of agricultural commodities that IRS requires the applicant to report as income including but not limited to:</p> <ul style="list-style-type: none">Federal and State gas/fuel tax creditsIncome from by-passed (unharvested) acresCommodity specific income received from state or local governments.Revenue earned as a cattle feeding operation.	<ul style="list-style-type: none">Income from a pass-through entity such as an S Corporation or Limited Liability Company (LLC)Certificate ExchangesNet gain from hedging or speculationWages, salaries, and tipsCash rentRental of equipment or suppliesRevenue earned as a contract producer <p>Any pandemic assistance payments that were not for the loss of agricultural commodities or the loss of revenue from agricultural commodities, including, but not limited to:</p> <ul style="list-style-type: none">cost-share assistanceloss of buildings, etc.

Note: An applicant is not required to have filed a Schedule F to determine allowable gross revenue. If an applicant did not file a Schedule F, the applicant will use the applicable federal tax form filed to determine allowable gross revenue in the same manner as if a Schedule F was filed.

Producer Documentation

Producers will need to gather supporting documentation including Schedule F (Form 1040), Profit or loss From Farming or similar tax documents for **calendar years** 2018, 2019 and 2020 for PARP and for **tax year** 2018, 2019, 2020, 2021, and 2022 for ERP Phase 2.

Producers should also have the following forms on file for both PARP and ERP Phase 2 program participation:

- Form AD-2047, Customer Data Worksheet (as applicable to the program participant).
- Form CCC-902, Farm Operating Plan for an individual or legal entity.
- Form CCC-901, Member Information for Legal Entities (if applicable); and
- Form AD-1026 Highly Erodible Land Conservation (HELC) and Wetland Conservation (WC) Certification.

Most producers, especially those who have previously participated in FSA programs, will likely have these required forms on file. However, those who are uncertain or want to confirm should contact their local FSA County Office.

In addition to the forms listed above, certain producers will also need to submit the following form to qualify for an increased payment rate as applicable for ERP Phase 2 and PARP.

- Form CCC-860, Socially Disadvantaged, Limited Resource, Beginning and Veteran Farmer or Rancher Certification, if applicable.

Payment Limitations & Eligibility

PARP and ERP both have a \$125,000 payment limit per person or legal entity. For ERP, the \$125,000 payment limit is combined from Phase 1 and Phase 2.

Additionally, there is a separate \$125,000 payment limit for specialty/high value commodities for ERP Phase 2. Payment Limitations are also separate for each program year 2020 and 2021.

ERP Phase 2 Only: As a condition of payment eligibility, producers must obtain crop insurance or NAP coverage, as applicable for the eligible crops(s) involved in the revenue loss.

PARP Only: PARP may have a reduced payment limitation



Applying for Assistance

The Farm Service Agency (FSA) is accepting applications for ERP Phase 2 and PARP from **Jan. 23, 2023** to **June 2, 2023**.

Additional Resources

For more information on how to apply or application forms by program, visit farmers.gov/service-center-locator.

- [PARP fact sheet](#)
- [ERP 2 fact sheet](#)

All FSA fact sheets are available at fsa.usda.gov/factsheets.

Additionally, applicants interested in one-on-one support with the ERP Phase 2 and PARP program application can contact our call center at 877-508-8364 to speak directly with a USDA employee ready to offer assistance.

For More Information

This fact sheet is for informational purposes only; other restrictions may apply. For more information about the PARP program, visit farmers.gov/parp, fsa.usda.gov/programs-and-services/emergency-relief or contact your local FSA office. To find contact your local FSA office, visit farmers.gov/service-center-locator.

FSA-521 (01-23-23)	U.S. DEPARTMENT OF AGRICULTURE Farm Service Agency		1. Application Number
	EMERGENCY RELIEF PROGRAM (ERP) PHASE 2 APPLICATION		2. Recording State Name/Code 3. Recording County Name/Code

NOTE: The following statement is made in accordance with the Privacy Act of 1974 (5 USC 552a - as amended). The authority for requesting the information identified on this form is the Extending Government Funding and Delivering Emergency Assistance Act (Pub. L. 117-43). The information will be used to determine eligibility for program benefits. The information collected on this form may be disclosed to other Federal, State, and Local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in applicable Routine Uses identified in the System of Records Notice for USDA/FSA-2, Farm Records File (Automated). Providing the requested information is voluntary; however, failure to furnish the requested information will result in a determination of ineligibility for program benefits. Payments may be made under the program to which the form applies only to the extent permitted by applicable authorities.

Public Burden Statement (Paperwork Reduction Act): Public reporting burden for this collection is estimated to average 60 minutes per response, including reviewing instructions, gathering, and maintaining the data needed, completing (providing the information), and reviewing the collection of information. You are not required to respond to the collection of information, unless it displays a valid OMB control number. **RETURN THIS COMPLETED FORM TO YOUR RECORDING COUNTY FSA OFFICE.**

PART A - PRODUCER AGREEMENT

The Farm Service Agency (FSA) will make payments under ERP Phase 2 to eligible producers who meet the requirements of the program, subject to the availability of funds. The following information is needed for FSA to determine whether the applicant is eligible to receive ERP Phase 2 assistance. By submitting this application, the applicant agrees:

1. To comply with the regulatory requirements in 7 CFR part 760, Subpart S. A copy of these regulations may be found at: <https://www.fsa.usda.gov/programs-and-services/emergency-relief/index>
2. That the applicant experienced a decrease in allowable gross revenue due to necessary expenses related to losses of eligible crops due in whole or in part to a qualifying disaster event that occurred in the 2020 or 2021 calendar year. For ERP, qualifying disaster event means: wildfires, hurricanes (including excessive wind, storm surges, tornadoes, tropical storms, and tropical depressions that occurred as a direct result of a hurricane), floods (including silt and debris that occurred as a direct and proximate result of flooding), derechos (including excessive wind that occurred as a direct result of a derecho), excessive heat, winter storms (including excessive wind and blizzards that occurred as a direct result of a winter storm), freeze (including a polar vortex), smoke exposure, excessive moisture, and qualifying drought, and related conditions, occurring in calendar years 2020 and 2021. Related conditions mean damaging weather and adverse natural occurrences that occurred concurrently with and as a direct result of a specified qualifying disaster event. "Qualifying drought" means an area within the county in which the loss occurred was rated by the U.S. Drought Monitor as having a drought intensity of D2 (severe drought) for eight consecutive weeks or D3 (extreme drought) or higher for any period of time during the applicable calendar years. A list of counties that experienced a qualifying drought in calendar years 2020 and 2021 is available through local FSA service centers and at <https://www.fsa.usda.gov/programs-and-services/emergency-relief/index>.
3. To provide FSA all information that is necessary to verify the information provided on this form is accurate. Producer is required to retain documentation in support of their application for 3 years after the date of approval. All information provided to FSA for program eligibility and payment calculation purposes, including certification that a producer suffered an eligible loss due to a qualifying disaster event, is subject to spot check.
4. To comply with payment attribution and payment eligibility provisions by submitting the following forms within 60 days from the date of the ERP Phase 2 application deadline, as applicable, if not already on file with FSA for the applicable disaster year:
 - CCC-902, Farm Operating Plan for Payment Eligibility
 - CCC-901, Member Information for Legal Entities, if applicable
 - FSA-510, Request for an Exception to the \$125,000 Payment Limitation for Certain Programs (optional)
 - CCC-860, Socially Disadvantaged, Limited Resource, Beginning and Veteran Farmer or Rancher Certification (optional)
 - AD-1026, Highly Erodible Land Conservation (HELC) and Wetland Conservation (WC) Certification
 - AD-2047, Customer Data Worksheet

Failure of an individual, entity, or member of an entity to timely submit all required eligibility documents may result in no payment or a reduced payment.
5. The application will not be considered complete until the applicant has signed Item 27 and completed the FSA-522, Crop Insurance and/or NAP Coverage Agreement.

PART B - PRODUCER INFORMATION

4. Producer Name, Address (City, State, and Zip Code), and Phone Number (include Area Code):

PART C - 2020 DISASTER YEAR REVENUE CERTIFICATION						COC USE ONLY				
5. % of Expected Revenue from Specialty & High Value Crops	6. % of Expected Revenue from Other Crops	7. Benchmark Year	8. Benchmark Revenue	9. Representative Revenue Year	10. Disaster Year Revenue	11. COC Adjusted % of Expected Revenue from Specialty & High Value Crops	12. COC Adjusted % of Expected Revenue from Other Crops	13. COC Adjusted Benchmark Revenue	14. COC Adjusted Disaster Year Revenue	15. COC Approved or Disapproved
		<input type="checkbox"/> 2018 <input type="checkbox"/> 2019 <input type="checkbox"/> Adjusted		<input type="checkbox"/> 2020 <input type="checkbox"/> 2021						<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved

PART D - 2021 DISASTER YEAR REVENUE CERTIFICATION						COC USE ONLY				
16. % of Expected Revenue from Specialty & High Value Crops	17. % of Expected Revenue from Other Crops	18. Benchmark Year	19. Benchmark Revenue	20. Representative Revenue Year	21. Disaster Year Revenue	22. COC Adjusted % of Expected Revenue from Specialty & High Value Crops	23. COC Adjusted % of Expected Revenue from Other Crops	24. COC Adjusted Benchmark Revenue	25. COC Adjusted Disaster Year Revenue	26. COC Approved or Disapproved
		<input type="checkbox"/> 2018 <input type="checkbox"/> 2019 <input type="checkbox"/> Adjusted		<input type="checkbox"/> 2021 <input type="checkbox"/> 2022						<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved

PART E - PRODUCER CERTIFICATION		
<i>I hereby sign and acknowledge under penalty of perjury in accordance with 28 U.S.C. § 1746 and 18 U.S.C. § 1621 that all information on this application, whether entered by me or by someone else on my behalf, is true and correct. I understand that if any information is determined to be in error, the application may be denied, and such errors may result in a determination of ineligibility in whole or in part.</i>		
27A. Signature (By)	27B. Title/Relationship of the Individual Signing in the Representative Capacity	27C. Date (MM/DD/YYYY)

PART F - COUNTY COMMITTEE (COC) DETERMINATION	
28A. COC or Designee Signature	28B. Date (MM/DD/YYYY)

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

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

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

Date Stamp

HOW TO DETERMINE ALLOWABLE GROSS REVENUE

Table 1 provides guidance for:

- Determining allowable gross revenue source
- What to include/exclude when determining allowable gross revenue

Table 1.

Allowable Revenue Source:	Include Gross Revenue from the Following Sources:	Exclude Gross Revenue from the Following Sources:
Schedule F Line 1c “Sales of purchased livestock and other resale items,” or information that could be reported on a Schedule F	Sales of eligible crops purchased for resale that had a change in characteristic due to the time held, such as: <ul style="list-style-type: none"> • A plant purchased at a size of 2 inches and sold as an 18-inch plant after 4 months 	Sales of livestock
Schedule F Line 2 “Sales of livestock, produce, grains, and other products you raised,” or information that could be reported on a Schedule F	<p>Sales of eligible crops grown and sold in the United States and its Territories by the applicant</p> <p>Sales of eligible crops grown by the applicant resulting from value added through post-production activities that could have been reported on IRS Schedule F</p> <p>For example:</p> <ul style="list-style-type: none"> • Strawberries into jam <p>Sales of aquatic species that are grown:</p> <ul style="list-style-type: none"> • As food for human or livestock consumption • For industrial or biomass uses • As fish raised as feed for fish that are consumed by humans • As ornamental fish propagated and reared in an aquatic medium 	<p>Sales of animals and their by-products:</p> <ul style="list-style-type: none"> • Animals for consumption by the owner, lessee, or contract grower • Eggs • Milk • Mink including pelts • Revenue from animals for show, sport, or recreational purposes • Wild free-roaming animals • Revenue from raised breeding livestock (Schedule 4797 Part 1, Column (d) or (g) or other information that could be reported on a Schedule F) <p>Sales of agricultural commodities resulting from value added through post-production activities if reported on Schedule C</p> <p>Commodities not grown in the United States and its Territories</p>
Schedule F Line 3a “Cooperative distributions,” Form 1099-PATR, or information that could be reported on a Schedule F	The taxable amount of cooperative distributions directly related to the sale of eligible crops produced by the applicant such as: <ul style="list-style-type: none"> • Per-unit allocations paid to patrons for gross grain sales 	Distributions that are not directly related to the sale of eligible crops that are not produced by the applicant
Schedule F Line 4a “Agricultural program payments”, Form 1099-G, or information that could be reported on a Schedule F	<ul style="list-style-type: none"> • Agriculture Risk Coverage (ARC) and Price Loss Coverage (PLC) Program • Biomass Crop Assistance Program (BCAP) • Loan Deficiency Payment (LDP) Program • Market Loan Gains (MLG) - repayment of Commodity Credit Corporation (CCC) loan less than the original amount • Market Facilitation Program (MFP) • Seafood Trade Relief Program (STRP) • For the applicable disaster year only- Emergency Relief Program (ERP) Phase 1 payments issued to another person or entity for the applicant's share of an eligible crop, regardless of the tax year in which the payment would be reported to the IRS 	<ul style="list-style-type: none"> • Conservation Program Payments • Dairy Margin Coverage (DMC) Program • Marketing Assistance Loan (MAL) <p>Pandemic Assistance payments including, but not limited to:</p> <ul style="list-style-type: none"> • cost-share assistance • loss of buildings • livestock portion • Coronavirus Food Assistance Program (CFAP) - CFAP 1 and CFAP 2 • Pandemic Livestock Indemnity Program (PLIP) • Spot Market Hog Pandemic Program (SMHPP)

Allowable Revenue Source:	Include Gross Revenue from the Following Sources:	Exclude Gross Revenue from the Following Sources:
Schedule F Line 5a - 5c "Commodity Credit Corporation (CCC) loans reported under election," Form 1099-A, or information that could be reported on a Schedule F	<ul style="list-style-type: none"> • CCC loans reported under election if elected to be treated as income and reported to IRS when all or part of the production is used as collateral to secure the loan • Forfeited CCC loans 	
Schedule F Line 6 "Crop insurance proceeds and federal crop disaster payments" or information that could be reported on a Schedule F	<ul style="list-style-type: none"> • Crop insurance proceeds less administrative fees and premiums • Noninsured Crop Disaster Assistance Program (NAP) payments less administrative fees and premiums • Benchmark Year Only - 2017 Wildfire and Hurricanes Indemnity Program (WHIP), 2018 & 2019 Wildfire and Hurricanes Indemnity Program (WHIP+), and Quality Loss Adjustment Program (QLA). • On-Farm Storage Loss Program (OFSLP) • Emergency Assistance for Livestock, Honeybees, and Farm Raised Fish Program (ELAP) - payments specific to aquaculture • Payments through grant agreements with FSA for losses of eligible crops • Grants from the Department of Commerce, National Oceanic and Atmospheric Administration (NOAA), and State program funds for the direct loss of eligible crops or the loss of revenue for eligible crops 	<ul style="list-style-type: none"> • Emergency Assistance for Livestock, Honeybees, and Farm Raised Fish Program (ELAP)- payments specific to livestock and honeybees • Emergency Livestock Relief Program (ELRP) • Emergency Relief Program (ERP) Phase 1 Payments • Livestock Forage Disaster Program (LFP) • Livestock Indemnity Program (LIP) • Milk Loss Program • Disaster Year Only - Quality Loss Adjustment (QLA) Program • Tree Assistance Program (TAP) • Disaster Year Only - Wildfire and Hurricane Indemnity Program (WHIP/WHIP+)
Schedule F Line 7 "Custom hire (machine work) income," or information that could be reported on a Schedule F		Custom hire income
Schedule F Line 8 "Other income, including federal and state gasoline or fuel tax credit or refund," or information that could be reported on a Schedule F	<p>Other revenue directly related to the production of eligible crops that the IRS requires the applicant to report such as but not limited to:</p> <ul style="list-style-type: none"> • Commodity specific income received from state or local governments 	<ul style="list-style-type: none"> • Federal and State gas/fuel tax credits • Income from by-passed (unharvested) acres • Income from a pass-through entity such as an S Corporation or Limited Liability Company (LLC) • Certificate Exchanges • Net gain from hedging or speculation • Wages, salaries, and tips • Cash rent • Rental of equipment or supplies • Revenue earned as a contract producer

Note: An applicant is not required to have filed a Schedule F to determine allowable gross revenue. If an applicant did not file a Schedule F, the applicant will use the applicable federal tax form filed to determine allowable gross revenue in the same manner as if a Schedule F was filed.

Instructions for FSA-521:

EMERGENCY RELIEF PROGRAM (ERP) PHASE 2 APPLICATION

ERP Phase 2 is a tax year-based certification program that provides assistance for producers that suffered a loss in revenue due to necessary expenses associated with losses of eligible crops (excluding crops intended for grazing), due in whole or in part, to a qualifying disaster event that occurred in the 2020 or 2021 calendar year. This form will be used by applicants to apply for ERP Phase 2 benefits. In general, payments are based on the difference in allowable gross revenue between a benchmark year and the disaster year. Table 1 on the reverse of this form provides guidance for determining allowable gross revenue sources

One application is to be filed in the Recording County Office for the entire operation nationwide, no matter if losses were sustained in one or both disaster years. <https://offices.sc.egov.usda.gov/locator/app>

Customers who have established electronic access credentials with USDA may electronically transmit this form to the USDA servicing office, provided that (1) the customer submitting the form is the only person required to sign the transaction, or (2) the customer has an approved Power of Attorney (Form FSA-211) on file with USDA to sign for other customers for the program and type of transaction represented by this form.

Features for transmitting the form electronically are available to those customers with access credentials only. If you would like to establish online access credentials with USDA, follow the instructions provided at the USDA eForms web site.

<https://forms.sc.egov.usda.gov/eForms/welcomeAction.do?Home> .

Producers must complete the following items: 4; 5-10 (if applicable); 16-21(if applicable); and 27 A through 27 C.

FSA will complete fields noted as “Agency Use Only”.

Items 1-3 for Agency Use Only

Item No. / Fld Name	Instruction
1 Application Number (Agency Use Only)	Application Number will be assigned by the automated system.
2 Recording State Name/Code (Agency Use Only)	Information obtained from FSA records.
3	Information obtained from FSA records.

Item No. / Fld Name	Instruction
Recording County Name/Code (Agency Use Only)	Note: Signed application must be returned to the recording county office listed.

Part A – Producer Agreement

Item No. / Fld Name	Instruction (Comply with regulatory requirements in 7 CFR Part 760, Subpart S)
Producer Agreement (Informational Purposes)	Eligible producers agree that a decrease in allowable gross revenue due to necessary expenses related to losses of eligible crops due in whole or in part to a qualifying disaster event that occurred in the 2020 or 2021 calendar year. Producers also agree to provide all information required or requested by FSA for Program participation in ERP Phase 2.

Part B – Producer Information

Item No. / Fld Name	Instruction
4 Producer Name, Address, and Phone Number	Enter Producer Name, Address, including the ZIP code, and Phone number, including the area code.

Part C – 2020 Disaster Year Revenue Certification

Complete items 5-10 in Part C if eligible revenue losses due to a qualifying disaster event or related condition occurred in calendar year 2020. Note: If the qualifying disaster event occurred in calendar year 2021 only, continue to Part D.
--

Item No. / Fld Name	Instruction
------------------------	-------------

5 % of Expected Revenue from Specialty and High Value Crops	<p>Enter the percentage of expected allowable gross revenue for the 2020 disaster year that would have reasonably been derived from specialty and high value crops, absent any qualifying disaster event, if applicable.</p> <p>Note: The sum of items 5 and 6 must equal 100 percent.</p>
6 % of Expected Revenue from Other Crops	<p>Enter the percentage of expected allowable gross revenue for the 2020 disaster year that would have reasonably been derived from other crops (not specialty or high value crops), absent any qualifying disaster event.</p> <p>Items 5 and 6 must equal 100 percent.</p>
7 Benchmark Year	<p>Check (✓) either 2018, 2019, or adjusted for the benchmark year intended to represent a typical year of revenue for the operation.</p> <p>Adjusted must be selected if your operation size decreased in operation capacity in a disaster year, as compared to the benchmark year.</p> <p>Adjusted may be selected if you began farming in 2020 or 2021, did not have a full year of benchmark allowable gross revenue, or expanded your operation capacity in a disaster year, compared to the benchmark year.</p>
8 Benchmark Revenue	<p>Enter the allowable gross revenue for the benchmark year selected in item 7.</p> <p>Note: Table 1 on the reverse of the application provides guidance for determining allowable gross revenue sources.</p> <p>An optional FSA-521-A worksheet is available to aid in the calculation of an “adjusted” Benchmark Revenue.</p>
9 Representative Revenue Year	<p>Select the tax year from which the revenue best represents the disaster effects of the 2020 calendar year.</p> <p>Note: You cannot choose same representative revenue year in Part C and Part D.</p>
10 Disaster Year Revenue	<p>Enter the Disaster Year Revenue, which is the allowable gross revenue for the year selected in item 9.</p>

Items 11- 15 for Agency Use Only

11 COC Adjusted % of Expected Revenue from Specialty and High Value Crops (Agency Use Only)	Leave blank. Note: An entry is only required when COC determines the value of the expected percentage of allowable gross revenue for the 2020 disaster year derived from specialty and high value crops is different from what is certified by the producer in item 5.
12 COC Adjusted % of Expected Revenue from Other Crops (Agency Use Only)	Leave blank. Note: An entry is only required when COC determines the value of the expected percentage of allowable gross revenue for the 2020 disaster year derived from other crops is different from what is certified by the producer in item 6.
13 COC Adjusted Benchmark Revenue (Agency Use Only)	Leave blank. Note: An entry is only required when COC determines the value of the benchmark revenue is different from what is certified by the producer in item 8.
14 COC Adjusted Disaster Year Revenue (Agency Use Only)	Leave blank. Note: An entry is only required when COC determines the value of the disaster year revenue is different from what is certified by the producer in item 10.
15 COC Approved or Disapproved (Agency Use Only)	Leave blank. COC will Check (✓) either Approved or Disapproved for Part C of the FSA-521 if completed by the producer.

Part D – 2021 Disaster Year Revenue Certification

Complete items 16-21 in Part D if eligible revenue losses due to a qualifying disaster event or related condition occurred in calendar year 2020.

Note: If the qualifying disaster event occurred in calendar year 2020 only, continue to Part E.

Item No. / Fld Name	Instruction
16 % of Expected Revenue from Specialty and High Value Crops	Enter the percentage of expected allowable gross revenue for the 2021 disaster year that would have reasonably been derived from specialty and high value crops, absent any qualifying disaster event, if applicable. Items 16 and 17 must equal 100 percent.
17 % of Expected Revenue from Other Crops	Enter the percentage of expected allowable gross revenue for the 2021 disaster year that would have reasonably been derived from other crops (not specialty or high value crops), absent any qualifying disaster event. Items 16 and 17 must equal 100 percent.
18 Benchmark Year	Check (✓) either 2018, 2019, or adjusted for the benchmark year intended to represent a typical year of revenue for the operation. Adjusted must be selected if your operation size decreased in operation capacity in a disaster year, as compared to the benchmark year. Adjusted may be selected if you began farming in 2020 or 2021, did not have a full year of benchmark allowable gross revenue, or expanded your operation capacity in a disaster year, compared to the benchmark year.
19 Benchmark Revenue	Enter the allowable gross revenue for the benchmark year selected in item 18. An optional FSA-521-A worksheet is available to aid in the calculation of an “adjusted” Benchmark Revenue.
20 Representative Revenue Year	Select the tax year from which the revenue best represents the disaster effects of the 2021 calendar year. Note: Must be consecutive if applying in Part C and Part D.
21 Disaster Year Revenue	Enter the Disaster Year Revenue, which is the allowable gross revenue for the year selected in item 20.

Items 22- 26 for Agency Use Only

22 COC Adjusted % of Expected Revenue from Specialty and High Value Crops (Agency Use Only)	Leave blank. Note: An entry is only required when COC determines the value of the expected percentage of allowable gross revenue for the 2021 disaster year derived from specialty and high value crops is different from what is certified by the producer in item 16.
23 COC Adjusted % of Expected Revenue from Other Crops (Agency Use Only)	Leave blank. Note: An entry is only required when COC determines the value of the expected percentage of allowable gross revenue for the 2021 disaster year derived from other crops is different from what is certified by the producer in item 17.
24 COC Adjusted Benchmark Revenue (Agency Use Only)	Leave blank. Note: An entry is only required when COC determines the value of the benchmark revenue is different from what is certified by the producer in item 19.
25 COC Adjusted Disaster Year Revenue (Agency Use Only)	Leave blank. Note: An entry is only required when COC determines the value of the disaster year revenue is different from what is certified by the producer in item 21.
26 COC Approved or Disapproved (Agency Use Only)	Leave blank. COC will Check (✓) either Approved or Disapproved for Part D of the FSA-521 if completed by the producer.

Part E – Producer Certification Items 27 A - 27 C

27 A Signature	Producer or authorized representative requesting an ERP Phase 2 payment must sign certifying to information in Parts C and D.
27 B	Enter title and/or relationship to the individual when signing in a representative capacity.

Title/Relationship of the Individual Signing in the Representative Capacity	Note: If the producer signing is not signing in a representative capacity, this field should be left blank.
27 C Date (MM-DD-YYYY)	Enter the date the FSA-520 is signed in Item 27 A.

Part F – County Committee (COC) Determination Items 28 A – 28 B

28 A COC or Designee Signature (Agency Use Only)	COC or their representative will sign.
28 B Date (MM-DD-YYYY) (Agency Use Only)	Date COC or their representative signs the FSA-520 in Item 28 A.

FSA-521-A (01-23-23)	U.S. DEPARTMENT OF AGRICULTURE Farm Service Agency	1. Applicant Name:	2. Application Number:
		3. Recording State	4. Recording County

**EMERGENCY RELIEF PROGRAM
 (ERP) PHASE 2 ALLOWABLE
 GROSS REVENUE WORKSHEET**

SECTION A - DISASTER YEAR

5. Select Disaster Year: ☐ 2020 ☐ 2021

SECTION B- IDENTIFY SPECIAL REVENUE CONDITIONS

6. Are you a new producer in 2020 OR 2021 that did not have any allowable gross revenue in 2018 or 2019?

☐ YES If "YES", complete Section D, complete Sections E through G to calculate **Expected Allowable Disaster Year Revenue**, and then complete Sections H and K.

☐ NO If "NO", continue to Item 7.

7. Do you have allowable gross revenue in 2018 or 2019, but your operation had undergone a decrease in operating capacity from the Benchmark Year to Disaster Year?

☐ YES If "YES", complete Sections C and D, complete Sections E through G to calculate **Expected Decrease in Revenue**, and then complete Sections I and K.

☐ NO If "NO", continue to Item 8.

8. Do you have allowable gross revenue in 2018 or 2019, but your operation has undergone an increase in operating capacity from Benchmark Year to Disaster Year?

☐ YES If "YES", complete Sections C and D, complete Sections E through G to calculate **Expected Increase in Revenue**, and the complete Sections J and K.

☐ NO If "NO", complete Section C and D, and then complete Section K.

SECTION C - ACTUAL ALLOWABLE BENCHMARK YEAR REVENUE

Enter allowable gross revenue items based on the selected Benchmark Year (*refer to How to Determine Allowable Gross Revenue Table on FSA-521*).

9. Enter amount of allowable gross revenue from sales of eligible crops purchased for resale that had a change in characteristic due to the time held, such as a plant purchased at a size of 2 inches and sold as an 18-inch plant after 4 months (<i>Schedule F Line 1c</i>):	
10. Enter amount of allowable gross revenue from sales of eligible crops grown and sold in the United States by the applicant (example: corn sold as grain); also include sales of eligible crops grown by the applicant resulting from value added through post production activities that could have been reported on Schedule F (<i>example: strawberries into jam</i>); and also include sales of aquatic species that are grown as food for human or livestock consumption, for industrial or biomass uses, as fish raised as feed for fish that are consumed by humans, as ornamental fish propagated and reared in an aquatic medium (<i>Schedule F Line 2</i>):	
11. Enter amount of allowable gross revenue from the taxable amount of cooperative distributions directly related to the sale of eligible crops produced by the applicant such as: per-unit allocations paid to patrons for gross grain sales (<i>Schedule F Line 3a; Form 1099-PATR</i>):	
12. Enter amount of allowable gross revenue from agricultural program payments such as ARC/PLC, BCAP, LDP, MLG repayment of CCC loans less than the original amount, MFP, and STRP (<i>Schedule F Line 4a, or Form 1099-G</i>):	
13. Enter amount of allowable gross revenue from CCC loans reported under election if elected to be treated as income and reported to IRS when all or part of the production is used as collateral to secure the loan; and forfeited CCC loans (<i>Schedule F Line 5a - 5c, Form 1099-A</i>):	
14. Enter amount of allowable gross revenue from crop insurance proceeds less administrative fees and premiums, NAP payments less administrative fees and premiums, 2017 WHIP payments, 2018/2019 WHIP+ payments, QLA payments, OFSLP payments, ELAP payments specific to aquaculture, payments received through grant agreements with FSA for losses of eligible crops, grants from the Department of Commerce, NOAA, and State program funds for the direct loss of eligible crops or the loss of revenue for eligible crops (<i>Schedule F Line 6</i>):	
15. Enter amount of other allowable gross revenue directly related to the production of eligible crops that the IRS requires the applicant to report, such as but not limited to: commodity specific income received from state or local governments (<i>Schedule F Line 8</i>):	
16. Total Actual Allowable Benchmark Year Revenue (<i>sum Items 9 through 15</i>):	

1. Applicant Name		2. Application Number	
-------------------	--	-----------------------	--

SECTION D - ACTUAL ALLOWABLE DISASTER YEAR REVENUE	
Enter allowable gross revenue items based on the selected Disaster Year (<i>refer to How to Determine Allowable Gross Revenue Table on FSA-521</i>).	
17. Enter amount of allowable gross revenue from sales of eligible crops purchased for resale that had a change in characteristic due to the time held, such as a plant purchased at a size of 2 inches and sold as an 18-inch plant after 4 months (<i>Schedule F Line 1c</i>):	
18. Enter amount of allowable gross revenue from sales of eligible crops grown and sold in the United States by the applicant (example: corn sold as grain); also include sales of eligible crops grown by the applicant resulting from value-added through post-production activities that would have been reported on Schedule F (example strawberries into jam); and also include sales of aquatic species that are grown as food for human or livestock consumption, for industrial or biomass uses, as fish raised as feed for fish that are consumed by humans, as ornamental fish propagated and reared in an aquatic medium (<i>Schedule F Line 2</i>):	
19. Enter amount of allowable gross revenue from the taxable amount of cooperative distributions directly related to the sale of eligible crops produced by the applicant such as: per-unit allocations paid to patrons for gross grain sales (<i>Schedule F Line 3a or Form 1099-PATR</i>):	
20. Enter amount of allowable gross revenue from agricultural program payments such as ARC/PLC, BCAP, LDP, MLG - repayment of CCC loans less than the original amount, MFP, STRP, and ERP Phase 1 payments issued to another person or entity for the applicant's share of an eligible crop regardless of the year it would be reported to the IRS (<i>Schedule F Line 4a, or Form 1099-G</i>):	
21. Enter amount of allowable gross revenue from CCC loans reported under election if elected to be treated as income and reported to IRS when all or part of the production is used as collateral to secure the loan; and forfeited CCC loans (<i>Schedule F Line 5a - 5c, Form 1099-A</i>):	
22. Enter amount of allowable gross revenue from crop insurance proceeds less administrative fees and premiums, NAP payments less administrative fees and premiums, OFSLP payments, ELAP payments specific to aquaculture, payments received through grant agreements with FSA for losses of eligible crops, grants from the Department of Commerce, NOAA, and State program funds for the direct loss of eligible crops or the loss of revenue for eligible crops (<i>Schedule F Line 6</i>):	
23. Enter amount of other allowable gross revenue directly related to the production of eligible crops that the IRS requires the applicant to report, such as but not limited to: commodity specific income received from state or local governments (<i>Schedule F Line 8</i>):	
24. Total Actual Allowable Disaster Year Revenue (<i>sum Items 17 through 23</i>):	

1. Applicant Name		2. Application Number			
SECTION E - ELIGIBLE VALUE-ADDED COMMODITIES					
25. Commodity:					26. Expected Revenue:
27. Total Expected Revenue from Eligible Value-Added Commodities (sum amounts in column for Item 26):					
SECTION F - ELIGIBLE YIELD-BASED CROPS/COMMODITIES					
28. Crop/Commodity	29. Expected Acres:	30. Expected Yield per Acre:	31. Unit of Measure:	32. Expected Price per Unit:	33. Expected Revenue:
34. Total Expected Revenue from Eligible Yield-Based Crops/Commodities (sum amounts in column for Item 33):					
SECTION G - ELIGIBLE INVENTORY-BASED CROPS/COMMODITIES					
35. Crop/Commodity:					36. Expected Revenue:
37. Total Expected Revenue from Eligible Inventory-Based Crops/Commodities (sum amounts in column for Item 36):					

1. Applicant Name		2. Application Number	
SECTION H - TOTAL EXPECTED ALLOWABLE DISASTER YEAR REVENUE			
38. Total Expected Allowable Disaster Year Revenue from Eligible Value-Added Based Commodities (total from Item 27):			
39. Total Expected Allowable Disaster Year Revenue from Eligible Yield-Based Crops/Commodities (total from Item 34):			
40. Total Expected Allowable Disaster Year Revenue from Eligible Inventory-Based Crops/Commodities (total from Item 37):			
41. Total Expected Allowable Disaster Year Revenue (sum Items 38 through 40):			
SECTION I - TOTAL ADJUSTED BENCHMARK YEAR REVENUE FROM DECREASED OPERATING CAPACITY			
42. Total Actual Allowable Benchmark Year Revenue (total from Item 16):			
43. Total Expected Decreased Revenue from Eligible Value-Added Based Commodities (total from Item 27):			
44. Total Expected Decreased Revenue from Eligible Yield-Based Crops/Commodities (total from Item 34):			
45. Total Expected Decreased Revenue from Eligible Inventory-Based Crops/Commodities (total from Item 37):			
46. Total Adjusted Benchmark Year Revenue from Decreased Operating Capacity (subtract Items 43 through 45 from Item 42):			
SECTION J - TOTAL ADJUSTED BENCHMARK YEAR REVENUE FROM INCREASED OPERATING CAPACITY			
47. Total Actual Allowable Benchmark Year Revenue (total from Item 16):			
48. Total Expected Increased Revenue from Eligible Value-Added Based Commodities (total from Item 27):			
49. Total Expected Increased Revenue from Eligible Yield-Based Crops/Commodities (total from Item 34):			
50. Total Expected Increased Revenue from Eligible Inventory-Based Crops/Commodities (total from Item 37):			
51. Total Adjusted Benchmark Year Revenue from Increased Operating Capacity (sum Items 47 through Item 50):			
SECTION K - TOTAL ALLOWABLE BENCHMARK YEAR AND ALLOWABLE DISASTER YEAR REVENUE			
52. Total Allowable Benchmark Year Revenue (total from Item 41, Item 46, or Item 51; if no total occurs in these, use total from Item 16):			
53. Total Allowable Disaster Year Revenue (total from Item 24):			

Instructions For FSA-521-A

ERP PHASE 2 ALLOWABLE REVENUE WORKSHEET

The ERP Phase 2 Allowable Revenue Worksheet is used by ERP applicants that are new producers in 2020 or 2021, or who have decreased or increased their operation capacity between 2018 or 2019 and 2020 or 2021, depending on which benchmark and disaster years are selected on the ERP Phase 2 Application, FSA-521. FSA-521-A will be used by those producers to help them calculate their adjusted benchmark year revenue, for their own certifications on FSA-521.

There is no requirement for submitting FSA-521-A to FSA at the time of completion. FSA-521-A is only used by a producer for their own purpose to help complete FSA-521. If requested by the County Office Committee (COC) or designee, producers may have to submit a copy of FSA-521-A to support their certification on FSA-521.

Producers may complete Items 1 through 53.

FSA-521-A will be completed in an if-then approach. Not all items will be applicable. Producer will only complete items as instructed by the form in Section B.

Instructions for Items 1 - 53:

Item No.	Instructions
1. Enter Applicant Name	Enter Applicant Name. Same as Item 4 on Form FSA-521 (same on Page 2, 3, 4 and Continuation Page(s) if applicable)
2. Enter Application Number	Enter Application Number. Same as Item 1 on Form FSA-521 (same on Page 2, 3,4 and Continuation Page(s) if applicable)
3. Enter Recording State Name	Enter Producer's Recording State. Same as Item 2 on Form FSA-521
4. Enter Recording County Name	Enter Producer's Recording County. Same as Item 3 on Form FSA-521
Section A – Disaster Year	
5. Select Disaster Year	Select disaster year, either 2020 or 2021. Note: Only one disaster year should be selected per FSA-521-A. If applying for both 2020 and 2021 disaster years, complete a separate FSA-521-A for each year.

Section B – Identify Special Revenue Conditions	
6. Select Yes or No	<p>Select “YES” if a new producer in 2020 or 2021 and does not have any allowable gross revenue in 2018 or 2019. Select “NO” if there is allowable gross revenue in 2018 or 2019.</p> <p>If answer is “YES”, complete Section D for actual allowable disaster year revenue, complete Sections E through G to calculate <u>Expected Allowable Disaster Year Revenue</u>, which is the amount of allowable gross revenue that was expected in the disaster year selected in Section A (2020 or 2021) prior to the impact of the qualifying disaster event. Once Sections E through G are calculated, complete Sections H and K.</p> <p>If answer is “NO”, continue to Item 7.</p>
7. Select Yes or No (if applicable)	<p>Select “YES” if there was allowable gross revenue in 2018 or 2019, but the operation has undergone a decrease in operation capacity from the selected benchmark year to the selected disaster year. Select “NO” if the operation has not undergone a decrease in operation capacity from the selected benchmark year to the selected disaster year.</p> <p>Example: Jane lost a lease for 1000 acres between her selected benchmark year and her selected disaster year. Jane’s operation went from 2000 acres to 1000 acres and as a result has experienced a decrease in operation capacity and should select “YES”.</p> <p>If answer is “YES”, complete Section C for actual allowable benchmark year revenue and D for actual allowable disaster year revenue, complete Sections E through G, as applicable, to calculate <u>Expected Decreased Revenues</u>, which should only include the portion of revenue that was expected to decrease between the benchmark year and the disaster year as a result of the decrease in operation size. Once Sections E through G are calculated, complete Sections I and K.</p> <p>Note: FSA-521-A will first establish an actual allowable benchmark year revenue (Section C). That actual allowable benchmark year revenue will be adjusted in Section I by subtracting the amount of Expected Decreased Revenues (from Sections E through G). This will establish an adjusted benchmark year revenue for comparison with an applicant’s actual allowable disaster year revenue.</p> <p>Example: Jane uses Section C to determine that her allowable gross revenue for 2019 (benchmark year) is \$1,000,000. In 2020 (disaster year), Jane’s operation capacity decreased by 1,000 acres. Jane will complete Sections E through G to calculate the expected decrease in revenue from 2019 to 2020 for the 1,000 acres she lost. Jane uses Section E through G to determine that the total expected decrease in revenue is \$500,000. The \$500,000 will be subtracted from her 2019</p>

	<p>benchmark year revenue to establish an adjusted benchmark year revenue of \$500,000.</p> <p>If answer is “NO”, continue to Item 8.</p>
8. Select Yes or No (if applicable)	<p>Select “YES” if there was allowable gross revenue in 2018 or 2019, but the operation has undergone an increase in operation capacity from the selected benchmark year to the selected disaster year. Select “NO” if the operation has not undergone an increase in operation capacity from the selected benchmark year to the selected disaster year.</p> <p>Example: John bought an additional 1000 acres between his selected benchmark year and his selected disaster year. John’s operation went from 1000 acres to 2000 acres and as a result has experienced an increase in operation capacity and should select “YES”.</p> <p>If answer is “YES”, complete Section C for actual allowable benchmark year revenue and D for actual allowable disaster year revenue, complete Sections E through G, as applicable, to calculate <u>Expected Increased Revenues</u>, which should only include the portion of revenue that was expected to increase between the benchmark year and the disaster year as a result of the increase in operation size. Once Sections E through G are calculated, complete Sections J and K.</p> <p>Note: FSA-521-A will first establish an actual allowable benchmark year revenue (Section C). That actual allowable benchmark year revenue will be adjusted in Section J by adding the amount of Expected Increased Revenues (from Sections E through G). This will establish an adjusted benchmark year revenue for comparison with an applicant’s actual allowable disaster year revenue.</p> <p>Example: John uses Section C to determine that his allowable gross revenue for 2018 (benchmark year) is \$500,000. In 2021 (disaster year), John’s operation capacity increased by 1,000 acres. John will complete Sections E through G to calculate the expected increase in revenue from 2018 to 2021 for the 1,000 acres he gained. John uses Section E through G to determine that the total expected increase in revenue is \$500,000. The \$500,000 will be added to his 2018 benchmark year revenue to establish an adjusted benchmark year revenue of \$1,000,000.</p> <p>If answer is “NO”, complete Sections C for actual allowable benchmark year revenue and Section D for actual allowable disaster year revenue and then complete Section K.</p>
Section C – Actual Allowable Benchmark Year Revenue	
In this Section enter allowable revenue items based only on the selected benchmark year (refer to How to Determine Allowable Gross Revenue Table on Form FSA-521).	

9. Enter Amount (if applicable)	Enter amount of allowable gross revenue from sales of eligible crops purchased for resale that had a change in characteristic due to the time held, such as a plant purchased at a size of 2 inches and sold as an 18-inch plant after 4 months (Schedule F Line 1c).
10. Enter Amount (if applicable)	Enter amount of allowable gross revenue from sales of eligible crops grown and sold in the United States and its Territories by the applicant (example: corn sold as grain); also include sales of eligible crops grown by the applicant resulting from value added through post-production activities that could have been reported on IRS Schedule F (example: strawberries into jam); and also include sales of aquatic species that are grown as food for human or livestock consumption, for industrial or biomass uses, as fish raised as feed for fish that are consumed by humans, as ornamental fish propagated and reared in an aquatic medium (Schedule F Line 2).
11. Enter Amount (if applicable)	Enter amount of allowable gross revenue from the taxable amount of cooperative distributions directly related to the sale of eligible crops produced by the applicant such as: per-unit allocations paid to patrons for gross grain sales (Schedule F Line 3a; Form 1099-PATR).
12. Enter Amount (if applicable)	Enter amount of allowable gross revenue from agricultural program payments such as ARC/PLC, BCAP, LDP, MLG – repayment of CCC loans less than the original amount, MFP, and STRP (Schedule F Line 4a, or Form 1099-G).
13. Enter Amount (if applicable)	Enter amount of allowable gross revenue from CCC loans reported under election if elected to be treated as income and reported to IRS when all or part of the production is used as collateral to secure the loan; and forfeited CCC loans (Schedule F Line 5a - 5c, Form 1099-A).
14. Enter Amount (if applicable)	Enter amount of allowable gross revenue from crop insurance proceeds less administrative fees and premiums, NAP payments less administrative fees and premiums, 2017 WHIP payments, 2018/2019 WHIP+ payments, QLA payments, ELAP payments specific to aquaculture, payments received through grant agreements with FSA for losses of eligible crops, grants from the Department of Commerce, NOAA, and State program funds for the direct loss of eligible crops or the loss of revenue for eligible crops (Schedule F Line 6).
15. Enter Amount (if applicable)	Enter amount of other allowable gross revenue directly related to the production of eligible crops that the IRS requires the applicant to report, such as but not limited to: commodity specific income received from state or local governments (Schedule F Line 8).
16. Calculate Total	In the block provided, sum amounts entered in Items 9 through 15 .
Section D – Actual Allowable Disaster Year Revenue	
In this Section enter allowable revenue items based only on the selected disaster year from Item 5 (refer to How to Determine Allowable Gross Revenue Table on Form FSA-521).	
17. Enter Amount (if applicable)	Enter amount of allowable gross revenue from sales of eligible crops purchased for resale that had a change in characteristic due to the time held, such as a plant purchased at a size of 2 inches and sold as an 18-

	inch plant after 4 months (Schedule F Line 1c).
18. Enter Amount (if applicable)	Enter amount of allowable gross revenue from sales of eligible crops grown and sold in the United States and its Territories by the applicant (example: corn sold as grain); also include sales of eligible crops grown by the applicant resulting from value-added through post-production activities that would have been reported on IRS Schedule F (example: strawberries into jam); and also include sales of aquatic species that are grown as food for human or livestock consumption, for industrial or biomass uses, as fish raised as feed for fish that are consumed by humans, as ornamental fish propagated and reared in an aquatic medium (Schedule F Line 2).
19. Enter Amount (if applicable)	Enter amount of allowable gross revenue from the taxable amount of cooperative distributions directly related to the sale of eligible crops produced by the applicant such as: per-unit allocations paid to patrons for gross grain sales (Schedule F Line 3a or Form 1099-PATR).
20. Enter Amount (if applicable)	Enter amount of allowable gross revenue from agricultural program payments such as ARC/PLC, BCAP, LDP, MLG – repayment of CCC loans less than the original amount, MFP, STRP, and ERP Phase 1 payments issued to another person or entity for the applicant's share of an eligible crop regardless of the tax year in which the payment would be reported to the IRS (Schedule F Line 4a, or Form 1099-G).
21. Enter Amount (if applicable)	Enter amount of allowable gross revenue from CCC loans reported under election if elected to be treated as income and reported to IRS when all or part of the production is used as collateral to secure the loan; and forfeited CCC loans (Schedule F Line 5a - 5c, Form 1099-A).
22. Enter Amount (if applicable)	Enter amount of allowable gross revenue from crop insurance proceeds less administrative fees and premiums, NAP payments less administrative fees and premiums, OFSLP payments, ELAP payments specific to aquaculture, payments received through grant agreements with FSA for losses of eligible crops, grants from the Department of Commerce, NOAA, and State program funds for the direct loss of eligible crops or the loss of revenue for eligible crops (Schedule F Line 6).
23. Enter Amount (if applicable)	Enter amount of other allowable gross revenue directly related to the production of eligible crops that the IRS requires the applicant to report, such as but not limited to: commodity specific income received from state or local governments (Schedule F Line 8).
24. Calculate Total	In the block provided, sum amounts entered in Items 17 through 23 .
Section E – Eligible Value-Added Commodities	
<p>Section E will be completed according to the answers provided in Section B. If not applicable, do not complete Section E and proceed to Section F. Do not include revenues that would otherwise be included in Section F and Section G.</p> <p>Note: expected revenue from blueberries intended to be processed and sold by a producer as blueberry jam is entered in Section E as a Value-Added Commodity (blueberry jam). Expected revenue from blueberries intended to be marketed by a</p>	

producer without further processing is entered in **Section F** as a Yield-Based Crop/Commodity.

If answer in **Item 6** is “**YES**”, list all Eligible Value-Added Commodities and the amount of Total Expected Revenue associated with the selected disaster year. Expected Revenue for new producers is the revenue the producer had reason to believe they would have received in the disaster year prior to the impact of the qualifying disaster event, which can be supported by documentation generated in the ordinary course of business and dated prior to the impact of the disaster event.

If answer in **Item 7** is “**YES**”, list Eligible Value-Added Commodities and the amount of Total Expected Revenue that is associated with a decrease in operation capacity between the selected benchmark year to the selected disaster year. Only account for the portion of revenue that was expected to decrease as a result of the decrease in operation capacity regardless of the disaster.

Example: Jane uses Section C to determine that her allowable gross revenue for 2019 (benchmark year) is \$1,000,000. In 2020 (disaster year), Jane’s operation capacity decreased by 1,000 acres. Jane will complete Section E to calculate the expected decrease in revenue that was directly related to value-added commodities for the 1,000 acres she lost. Jane uses Section E to determine that the decrease in revenue from value-added commodities that, prior to the impact of the disaster event, was expected to have occurred between 2019 and 2020 as a result of the loss of 1,000 acres is \$150,000. The \$150,000 will be subtracted from her 2019 allowable benchmark year revenue in Section I to establish a total adjusted benchmark year revenue from decreased operating capacity.

If answer in **Item 8** is “**YES**”, list Eligible Value-Added Commodities and the amount of Total Expected Revenue that is associated with an increase in operation capacity between the selected benchmark year to the selected disaster year. Only account for the portion of revenue that was expected to increase as a result of the increase in operation capacity regardless of the disaster.

Example: John uses Section C to determine that his allowable gross revenue for 2018 (benchmark year) is \$500,000. In 2021 (disaster year), John’s operation capacity increased by 1,000 acres. John will complete Section E to calculate the expected increase in revenue that was directly related to value-added commodities for the 1,000 acres he gained. John uses Section E to determine that the increase in revenue from value-added commodities that, prior to the impact of the disaster event, was expected to have occurred between 2018 and 2021 as a result of the gain of 1,000 acres is \$250,000. The \$250,000 will be added to his 2018 allowable benchmark year revenue in Section J to establish a total adjusted benchmark year revenue from increased operating capacity.

25. Enter
Commodity
(if

Enter Commodity. Enter one Commodity per row.

Example – Blueberry Jam

applicable)	
26. Enter Expected Revenue (if applicable)	Enter Expected Revenue for the Commodity entered in Item 25 .
27. Calculate Total (if applicable)	Sum the Total Expected Revenue from Eligible Value-Added Commodities from all rows in Item 26 . Round the result to the nearest hundredth.
Section F – Eligible Yield-Based Crops/Commodities	
<p>Section F will be completed according to the answers provided in Section B. If not applicable, do not complete Section F and proceed to Section G. Do not include revenues from Sections E and Section G.</p> <p>Note: expected revenue from blueberries intended to be produced and sold by a producer as blueberry jam is entered in Section E as a Value-Added Commodity. Expected revenue from blueberries intended to be marketed by a producer without further processing is entered in Section F as a Yield-Based Crop/Commodity.</p> <p>If answer in Item 6 is “YES”, list all Eligible Yield-Based Crops/Commodities and the amount of Total Expected Revenue (Expected Acres, Expected Yields per Acre, Expected Price Per Unit) associated with the selected disaster year. Expected Revenue for new producers is the revenue the producer had reason to believe they would have received in the disaster year prior to the impact of the qualifying disaster event, which can be supported by documentation generated in the ordinary course of business and dated prior to the impact of the disaster event.</p> <p>If answer in Item 7 is “YES”, list Eligible Yield-Based Crops/Commodities and the amount of Total Expected Revenue (Expected Acres, Expected Yields per Acre, Expected Price Per Unit) that is associated with a decrease in operation capacity between the selected benchmark year to the selected disaster year. Only account for the portion of revenue that was expected to decrease as a result of the decrease in operation capacity regardless of the disaster.</p> <p>Example: Jane uses Section C to determine that her allowable gross revenue for 2019 (benchmark year) is \$1,000,000. In 2020 (disaster year), Jane’s operation capacity decreased by 1,000 acres. Jane will complete Section F to calculate the expected decrease in revenue that was directly related to yield-based crops/commodities for the 1,000 acres she lost. Jane uses Section F to determine that the decrease in revenue from yield-based crops/commodities that, prior to the impact of the disaster event, was expected to have occurred between 2019 and 2020 as a result of the loss of 1,000 acres is \$250,000. The \$250,000 will be subtracted from her 2019 allowable benchmark year revenue in Section I to establish a total adjusted benchmark year revenue from decreased operating capacity.</p> <p>If answer in Item 8 is “YES”, list Eligible Yield-Based Crops/Commodities and the amount of Total Expected Revenue (Expected Acres, Expected Yields per Acre,</p>	

<p>Expected Price Per Unit) that is associated with an increase in operation capacity between the selected benchmark year to the selected disaster year. Only account for the portion of revenue that was expected to increase as a result of the increase in operation capacity regardless of the disaster.</p> <p>Example: John uses Section C to determine that his allowable gross revenue for 2018 (benchmark year) is \$500,000. In 2021 (disaster year), John's operation capacity increased by 1,000 acres. John will complete Section F to calculate the expected increase in revenue that was directly related to yield-based crops/commodities for the 1,000 acres he gained. John uses Section F to determine that the increase in revenue from the yield-based crops/commodities that, prior to the impact of the disaster event, was expected to have occurred between 2018 and 2021 as a result of the gain of 1,000 acres is \$100,000. The \$100,000 will be added to his 2018 allowable benchmark year revenue in Section J to establish a total adjusted benchmark year revenue from increased operating capacity.</p>					
28. Enter Crop/Commodity (if applicable)	<p>Enter Crop/Commodity. Enter one Crop/Commodity per row.</p> <p>Example – Highbush Blueberries</p>				
29. Enter Expected Acres (if applicable)	Enter Expected Acres for Crop/Commodity entered in Item 28 .				
30. Enter Expected Yield (if applicable)	Enter Expected Yield Per Acre for Crop/Commodity entered in Item 28 .				
31. Enter Unit of Measure (if applicable)	Enter Unit of Measure for Crop/Commodity entered in Item 28 .				
32. Enter Expected Price Per Unit (if applicable)	Enter Expected Price Per Unit of Measure for Crop/Commodity entered in Item 28 .				
33. Enter Expected Revenue (if applicable)	<p>Enter Expected Revenue. Round the result to the nearest hundredth.</p> <p>Expected Acres (Item 29), multiplied by Expected Yield Per Acre (Item 30), multiplied by Expected Price Per Unit of Measure (Item 32), equals Expected Revenue</p>				
34. Calculate Total (if applicable)	<p>Sum the Total Expected Revenue from Eligible Yield Based Crops/Commodities from all rows in Item 33. Round the result according to the following table:</p> <table border="1"> <thead> <tr> <th>Unit of Measure</th> <th>Expressed</th> </tr> </thead> <tbody> <tr> <td>Pounds, ounces, bushels, or inches</td> <td>Whole number</td> </tr> </tbody> </table>	Unit of Measure	Expressed	Pounds, ounces, bushels, or inches	Whole number
Unit of Measure	Expressed				
Pounds, ounces, bushels, or inches	Whole number				

	Tons or cwt.	Hundredths
	Flats or square yard	Whole number
	Flowering tree or shrub	Whole number (1 each)
	Field- or container-grown plants or bushes	
	Containers, bunches, stems, pieces, and lugs	Whole number Notes: All containers, bunches, stems, pieces, lugs, etc., must include the weight or number, as applicable, and be consistent across the entire State. Example: Yield = 100 containers 1 container = 25 pounds STC will ensure that both the yield and average market price are based on the same weight or number. If the weight or number is the same as a self-defined unit of expression, such as pound, ton, etc., use the self-defined unit of expression.

Section G – Eligible Inventory-Based Crops/Commodities

Section G will be completed according to the answers provided in **Section B**. If not applicable, do not complete **Section G**. Do not include revenues from **Sections E** and **Section F**.

Example: expected revenue from harvested fresh blueberries is entered in **Section F** as a Yield-Based Crop/Commodity. Expected revenue from potted blueberry bushes marketed as a nursey crop is entered in **Section G**.

If answer in **Item 6** is “**YES**”, list all Inventory-Based Crops/Commodities and the amount of Total Expected Revenue associated with the selected disaster year. Expected Revenue for new producers is the revenue the producer had reason to believe they would have received in the disaster year prior to the impact of the qualifying disaster event, which can be supported by documentation generated in the ordinary course of business and dated prior to the impact of the disaster event.

If answer in **Item 7** is “**YES**”, list Eligible Inventory-Based Crops/Commodities and the amount of Total Expected Revenue that is associated with a decrease in operation capacity between the selected benchmark year to the selected disaster year. Only account for the portion of revenue that was expected to decrease as a result of the decrease in operation capacity regardless of the disaster.

Example: Jane uses Section C to determine that her allowable gross revenue for

2019 (benchmark year) is \$1,000,000. In 2020 (disaster year), Jane’s operation capacity decreased by 1,000 acres. Jane will complete Section G to calculate the expected decrease in revenue that was directly related to inventory-based crops/commodities for the 1,000 acres she lost. Jane uses Section G to determine that the decrease in revenue from inventory-based crops/commodities that, prior to the impact of the disaster event, was expected to have occurred between 2019 and 2020 as a result of the loss of 1,000 acres is \$100,000. The \$100,000 will be subtracted from her 2019 allowable benchmark year revenue in Section I to establish a total adjusted benchmark year revenue from decreased operating capacity.

If answer in **Item 8** is “**YES**”, list Eligible Inventory-Based Crops/Commodities and the amount of Total Expected Revenue that is associated with an increase in operation capacity between the selected benchmark year to the selected disaster year. Only account for the portion of revenue that was expected to increase as a result of the increase in operation capacity regardless of the disaster.

Example: John uses Section C to determine that his allowable gross revenue for 2018 (benchmark year) is \$500,000. In 2021(disaster year), John’s operation capacity increased by 1,000 acres. John will complete Section G to calculate the expected increase in revenue that was directly related to inventory-based crops/commodities for the 1,000 acres he gained. John uses Section G to determine that the increase in revenue from the inventory-based crops/commodities that, prior to the impact of the disaster event, was expected to have occurred between 2018 and 2021 as a result of the gain of 1,000 acres is \$150,000. The \$150,000 will be added to his 2018 allowable benchmark year revenue in Section J to establish a total adjusted benchmark year revenue from increased operating capacity.

35. Enter Crop/Commodity (if applicable)	Enter Crop/Commodity. Enter one Eligible Inventory-Based Crop/Commodity per row. Example – Highbush Blueberry Bushes
36. Enter Expected Revenue (if applicable)	Enter Expected Revenue for each of the Eligible Inventory-Based Crops/Commodities entered in Item 35 .
37 Calculate Total (if applicable)	Sum the Total Expected Revenue from Eligible Inventory-Based Crops/Commodities from all rows in Item 36 . Round the result to the nearest hundredth.
Section H – Total Expected Allowable Disaster Year Revenue	
38. Enter Total (if applicable)	Enter total from Item 27 .
39. Enter Total (if applicable)	Enter total from Item 34 .
40. Enter Total (if applicable)	Enter total from Item 37 .

applicable)	
41. Calculate Total (if applicable)	Sum Items 38 through 40 .
Section I – Total Adjusted Benchmark Year Revenue from Decreased Operation Capacity	
42. Enter Total (if applicable)	Enter total from Item 16 .
43. Enter Total (if applicable)	Enter total from Item 27 .
44. Enter Total (if applicable)	Enter total from Item 34 .
45. Enter Total (if applicable)	Enter total from Item 37 .
46. Calculate Total (if applicable)	Subtract Items 43 through 45 from Item 42 .
Section J – Total Adjusted Benchmark Year Revenue from Increased Operation Capacity	
47. Enter Total (if applicable)	Enter total from Item 16 .
48. Enter Total (if applicable)	Enter total from Item 27 .
49. Enter Total (if applicable)	Enter total from Item 34 .
50. Enter Total (if applicable)	Enter total from Item 37 .
51. Calculate Total (if applicable)	Sum Items 47 through 50 .
Section K – Total Allowable Benchmark Year and Total Allowable Disaster Year Revenue	
52. Enter Total	<p>Enter total from Item 16, Item 41, Item 46, or Item 51.</p> <p>Note: If Item 16 is the only total available among Item 16, Item 41, Item 46, or Item 51, the total from Item 16 will be used as an Actual Allowable Benchmark Year Revenue. Item 16 should not be used if totals occur in Item 41, Item 46, or Item 51, instead the total from Item</p>

	<p>41, Item 46, or Item 51 will be used as Adjusted Benchmark Year Revenue. If totals occur in more than one of Item 41, Item 46, or Item 51, review FSA-521-A and make adjustments where necessary.</p> <p>Amount entered in Item 52 is the Total Allowable Benchmark Year Revenue that can be entered in Item 8 on Form FSA-521 if 2020 is the selected Disaster Year or can be entered in Item 19 on Form FSA-521 if 2021 is selected Disaster Year.</p> <p>Note: If the total came from Item 41, Item 46 or Item 51 “Adjusted” should be selected in Item 7 on Form FSA-521 if 2020 is the selected Disaster Year or can be entered in Item 19 on Form FSA-521 if 2021 is selected Disaster Year.</p>
53. Enter Total	<p>Enter total from Item 24.</p> <p>Amount entered in Item 53 is the Total Allowable Disaster Year Revenue that can be entered in Item 10 on Form FSA-521 if 2020 is the selected Disaster Year or can be entered in Item 21 on Form FSA-521 if 2021 is selected Disaster Year.</p>

FSA-522
(01/23/2023)

U.S. DEPARTMENT OF AGRICULTURE
Farm Service Agency

CROP INSURANCE AND/OR NAP COVERAGE AGREEMENT

NOTE: The following statement is made in accordance with the Privacy Act of 1974 (5 USC 552a - as amended). The authority for requesting the information identified on this form is 7 CFR Part 760, Subparts S, Extending Government Funding and Delivering Emergency Assistance Act (Pub. L. 117-43). The information will be used to determine eligibility for program benefits. The information collected on this form may be disclosed to other Federal, State, Local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in applicable Routine Uses identified in the System of Records Notice for USDA/FSA-2, Farm Records File (Automated). Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility for program benefits. Payments may be made under the program to which the form applies only to the extent permitted by applicable authorities.

Public Burden Statement (Paperwork Reduction Act): Public reporting burden for this collection is estimated to average 10 minutes per response, including reviewing instructions, gathering and maintaining the data needed, completing (providing the information), and reviewing the collection of information. You are not required to respond to the collection or FSA may not conduct or sponsor a collection of information unless it displays a valid OMB control number. **RETURN THIS COMPLETED FORM TO YOUR RECORDING COUNTY FSA OFFICE.**

1. Producer Name	2. FSA-521 Application Number
3. Recording State Name/Code	4. Recording County Name/Code

PART A - CROP/COMMODITY THAT SUFFERED A REVENUE LOSS DUE TO QUALIFYING DISASTER EVENT

5. Crop/Commodity Name	6. Crop/Type	7. Intended Use
Ex. Corn	Yellow	Grain

Producers that need to list more crops can use the continuation sheet on the back of this form.

PART B - LINKAGE AGREEMENT

The Extending Government Funding and Delivering Emergency Assistance Act, requires producers to obtain crop insurance or NAP coverage for the next two available crop years to be eligible for an ERP payment.

By signing this form, the producer agrees to have read and comply with the crop insurance and NAP coverage requirement as stated below for each crop listed in Part A. This agreement does not supersede or modify any previous requirements to purchase crop insurance or NAP coverage under any other law or program.

I understand that I have applied for a payment under the ERP Phase 2. I have listed in Part A all eligible crops that suffered a revenue loss in whole or in part due to a qualifying disaster event that occurred in the 2020 or 2021 calendar year, and for which I have applied payment under the ERP Phase 2. These crops include any of the following: insurable crops, NAP eligible crops, and non-insured crops.

In return for receiving a payment under ERP Phase 2, I agree to file an acreage report and purchase crop insurance at a coverage level equal to or greater than 60% for insurable crops, or at the catastrophic level or higher for NAP eligible crops, for the first two consecutive crop years when coverage is available after receiving payment, but no later than crop years 2025 and 2026. If I am required to meet this requirement for a crop for which a individual crop insurance policy is not available and I am ineligible to obtain NAP coverage for the applicable year(s) because I exceed the average Adjusted Gross Income (AGI) limitations, then I must meet this requirement by either:

- obtaining NAP coverage and paying the applicable NAP service fee as required above, regardless of my ineligibility for NAP payment, or
- purchasing Whole-Farm Revenue Protection (WFRP) crop insurance coverage, if eligible

If my crop is not eligible for NAP, then I am required to purchase Whole Farm Revenue Protection (WFRP) crop insurance at a coverage level of at least 60%. I understand that I am also required to pay any service fees, administrative fees, and premiums associated with the coverage required by this agreement..

I acknowledge that I will be required to refund my Emergency Relief Program Phase 2 payment if I fail to meet this requirement.

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

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident. Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

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

PART A - CROP/COMMODITY THAT SUFFERED A REVENUE LOSS DUE TO QUALIFYING DISASTER EVENT
(Continuation Sheet)

[illegible]

Template Users: Select the text for each of the instruction components below and type over it without changing the font type, size, or effects. Go to the USDA eForms web site (www.sc.egov.usda.gov) to review examples of instructions for forms that have been approved by OMB. Delete the information in any paragraph on this template with red dashed lines around it before printing your final version of the instructions.

Instructions For FSA-522

CROP INSURANCE AND/OR NAP COVERAGE AGREEMENT

This form will be used by any producer that is applying for the Emergency Relief Program Phase 2. This form will capture all a producer's crops that suffered a revenue loss due to a qualifying disaster event. By completing this form, the producer agrees to purchase crop insurance or NAP coverage for the next two available crop years. If they do not meet this linkage requirement, they will be required to pay back their ERP Phase 2 payment.

Submit the original of the completed form in hard copy or facsimile to your recording county FSA office.

Producers must complete Items 1 through 8

Identify the instructions that are provided in the following continuous table by entering the statement below with the appropriate item numbers:

Items 1-8

Fld Name / Item No.	Instruction
1 Producer Name	Enter Applicant Name
2 FSA-521 Application Number	Enter corresponding FSA-521 Application number
3 Recording State	Enter the State
4 Recording County	Enter the County

Fld Name / Item No.	Instruction
	<p>Part A: Crops/Commodities that Suffered a Revenue Loss Due to a Qualifying Disaster Event</p> <p>For items 5-7 below, list the crop/commodity name, crop type, and intended use of the crop(s) that suffered revenue losses in whole or in part from qualifying disaster event(s) for the disaster year(s) for which you applied for ERP Phase 2 (2020 and/or 2021). Producers can see examples of crop/commodity names, crop types, and intended uses by looking at acreage reports (FSA-578) or [insert link on public facing site with a list of possible crops to choose from as noted in a modified version 2-CP exhibit 10].</p>
5 Crop/Commodity Name	Enter Crop Name. Example: Corn
6 Crop Type	Enter Crop Type. Example: Yellow
7 Intended Use	Enter Intended Use. Example: Grain
	<p>Part B: Linkage Agreement</p> <p>Producer must read and agree to the terms of this agreement.</p>
8A Producer Signature	If you are mailing or faxing this form, print the form and manually enter your signature. If this form is approved for electronic transmission and you have established credentials with USDA to submit forms electronically, use the buttons provided on the form for transmitting the form to the USDA servicing office.
8B Title/Relationship of the Individual Signing in the Representative Capacity	Representative Signature, if applicable
8C Date Signed	MM-DD-YYYY

CCC-860 (01-11-23)		U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation	
SOCIALLY DISADVANTAGED, LIMITED RESOURCE, BEGINNING AND VETERAN FARMER OR RANCHER CERTIFICATION		1A. County FSA Office Name and Address (Including Zip Code)	
		1B. Telephone Number (Area Code)	1C. Program Year
2. Applicant's Name and Address <div style="border: 1px solid black; height: 40px; margin-top: 10px;"></div>		INSTRUCTIONS: Complete Parts A, B, C D, and/or E as applicable. Read the information relating to false certification in Part F. Return this form to the address in Item 1 above.	
INFORMATION: If a legal entity requests to be considered a "socially disadvantaged," "limited resource," "beginning" or "veteran" farmer or rancher, the entity must meet the definition as provided on Page 2 of this form. Farmer or rancher includes; "owners", "operators" and "other producers".			
PART A – CERTIFICATION OF SOCIALLY DISADVANTAGED FARMER OR RANCHER			
3. I certify that I am a member of a group <u>listed below</u> , whose members have been subject to racial, ethnic, or gender prejudice because of their identity as members of a group without regard to their individual qualities. (Check all that apply but note that if only "women" is checked without selecting the other category, the selection does not make the applicant socially disadvantaged for conservation programs). <div style="display: flex; flex-direction: column; gap: 10px;"><div><input type="checkbox"/> Women.</div><div><input type="checkbox"/> American Indians or Alaskan Natives, Asians or Asian Americans, Black or African Americans, Native Hawaiians or other Pacific Islanders, Hispanics.</div></div>			
PART B – CERTIFICATION OF LIMITED RESOURCE FARMER OR RANCHER			
Limited resource farmer or rancher status can be determined by using a web site available through the Limited Resource Farmer and Rancher Online Self-Determination Tool through Natural Resources Conservation Service at https://lrftool.sc.egov.usda.gov/ . <input type="checkbox"/> 4. I certify that the following statements are true by checking the box: <div style="margin-top: 20px;">My/our direct or indirect gross farm sales (as individuals, if applicable for the entity or joint operation) do not exceed the amount identified in the Limited Resource Farmer/Rancher Self-Determination Tool for the 2 calendar years that precede the complete taxable year before the relevant program year (see Table 1 on Page 2 of this form), adjusted upwards in later years for any general inflation. My/our total household income (as individuals, if applicable for the entity or joint operation) was at or below the national poverty level for a family of four in each of the same 2 previous years (see Table 1 on Page 2 of this form) referenced above.</div>			
PART C – CERTIFICATION OF BEGINNING FARMER OR RANCHER			
<input type="checkbox"/> 5. I certify that the following statements are true by checking the box and providing the date I began farming: <div style="margin-top: 10px;">I (or if applicable, the entity or joint operation) have not operated a farm or ranch for more than 10 years. I (or if applicable, the entity or joint operation) substantially participate in the operation. <div style="text-align: right; margin-top: 20px;">_____ Date (Month/Year began farming)</div></div>			
PART D – CERTIFICATION OF VETERAN FARMER OR RANCHER			
6. I certify that I am a farmer or rancher who has served in the Armed Forces as defined in 38 U.S.C. 101(10) and I meet the requirements of at least one of the boxes below: (Check all that apply) <div style="margin-top: 10px;"><div><input type="checkbox"/> A. I (or if applicable, the entity or joint operation) have not operated a farm or ranch for more than 10 years and began farming in _____ <div style="text-align: center;">Date (Month/Year)</div></div><div style="margin-top: 10px;"><input type="checkbox"/> B. I (or if applicable, the entity or joint operation) am a veteran (as defined in 38 U.S.C. 101(2)) who first obtained status as a veteran during the most recent 10-year period _____ <div style="text-align: right;">Date (Month/Year)</div></div></div>			

PART E – NAP COVERAGE OPTION

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

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

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

PART F – PENALTY FOR FALSE CERTIFICATION

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

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

NOTE: The following statement is made in accordance with the Privacy Act of 1974 (5 USC 552a – as amended). The authority for requesting the information identified on this form is the Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.) and the Agricultural Act of 2014 (Pub. L. 113-79). The information will be used to certify that an individual, legal entity, or joint operation is a member of a socially disadvantaged group, qualifies as a limited resource CCC producer, qualifies as a beginning farmer or rancher or qualifies as a veteran farmer or rancher. The information collected on this form may be disclosed to other Federal, State, Local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in applicable Routine Uses identified in the System of Records Notice for USDA/FSA-2, Farm Records File (Automated) and USDA/FSA-14, Applicant/Borrower. Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility for socially disadvantaged, limited resource, or beginning farmer or rancher program benefits.

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

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

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

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

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

Definitions:**A. Socially Disadvantaged Farmer or Rancher:**

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

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

B. Limited Resource Farmer or Rancher:

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

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

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

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

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

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

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

C. Beginning Farmer or Rancher:

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

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

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

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

D. Veteran Farmer or Rancher:

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

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

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

E. NAP Coverage Option:

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

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

For additional information regarding NAP, visit FSA's NAP page at:

<https://www.fsa.usda.gov/programs-and-services/disaster-assistance-program/noninsured-crop-disaster-assistance/index>