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USVI FSA Updates October 17, 2023

Farm Service Agency | **Natural Resources Conservation Service** | **Risk Management Agency**

- [Tax Resources for USDA Program Participants](#)
- [Eligibility for Elections for the 2023 County Committee](#)
- [Update Your Records](#)
- [USDA Microloans Help Farmers Purchase Farmland and Improve Property](#)

Farm Service Agency

Tax Resources for USDA Program Participants

Navigating filing taxes can be challenging, especially if you are new to running a farm business, participating in disaster programs for first time, or trying to forecast the farm's tax bill. Receiving funds from USDA through activities such as a conservation program payment or a disaster program is considered farm income that includes a tax liability for farm businesses. USDA technical assistance is free and creates no tax implications.

At the end of the tax year, USDA issues tax forms 1098 and 1099 forms for farm loans, conservation programs administered by the Farm Service Agency and Natural Resource Conservation Service including the Conservation Reserve Program and Environmental Quality Incentives Program, crop disaster payments, and the Market Facilitation Program. USDA also issues tax forms for recipients of assistance for distressed borrowers, including through Section 22006 of the Inflation Reduction Act.

If you have received tax forms related to your operation, USDA cannot and does not provide tax advice but wants you to be aware of options that may help manage your tax liability. USDA has partnered with experts to provide resources to help you make the right tax decisions for

your operation. Monthly webinars are available for registration and to view on demand at Taxes and USDA Programs | Farmers.gov.

The Tax Estimator Tool is an interactive spreadsheet that producers can download to estimate tax liability. It is for informational and educational purposes and should not considered tax or legal advice. Producers may need to work with a tax professional to determine the correct information to be entered in the Tax Estimator Tool.

We encourage you to visit Taxes and USDA Programs | Farmers.gov for more information on how to find and work with a tax preparer as well as instructions on how to request copies of USDA documents and links to other helpful tax resources.

Eligibility for Elections for the 2023 County Committee

Elections for USDA's Farm Service Agency's (FSA) St. Croix County Committee are underway.

It is important that every eligible producer participate in these elections because FSA county committees are a link between the agricultural community and the USDA. The 2023 election in St. John County will be conducted for the representative Local Administrative Area (LAA): 002. Customers can identify which LAA they or their farming operation is in by using our new GIS locator tool available at fsa.usda.gov/elections.

To be eligible to vote in the elections, a person must:

- Be of legal voting age or, if not of legal voting age, supervise and conduct the farming operation of an entire farm.
- Have an interest in a farm or ranch as either:
  - An individual who meets one or more of the following:
    - Is eligible and capable to vote in one's own right.
    - Is a partner of a general partnership.
    - Is a member of a joint venture.
  - Participate or cooperate in any FSA program that is provided by law. A cooperating producer is someone who has provided information about their farming or ranching operation(s) but may not have applied or received FSA program benefits.

County committee election ballots will be mailed to eligible voters beginning Nov. 6, 2023. The last day to return completed ballots to the St. Croix County FSA office is Dec. 4, 2023.

For more information on FSA county committees, visit: fsa.usda.gov/elections.

Update Your Records

FSA is cleaning up our producer record database and needs your help. Please report any changes of address, zip code, phone number, email address or an incorrect name or business name on file to our office. You should also report changes in your farm operation, like the addition of a farm by lease or purchase. You should also report any changes to your operation in which you reorganize to form a Trust, LLC or other legal entity.

FSA and NRCS program participants are required to promptly report changes in their farming operation to the County Committee in writing and to update their *Farm Operating Plan* on form CCC-902.

To update your records, contact your St. Croix County USDA Service Center at 340.773.9146

USDA Microloans Help Farmers Purchase Farmland and Improve Property

Farmers can use USDA farm ownership microloans to buy and improve property. These microloans are especially helpful to beginning or underserved farmers, U.S. veterans looking for a career in farming, and those who have small and mid-sized farming operations. Microloans have helped farmers and ranchers with operating costs, such as feed, fertilizer, tools, fencing, equipment, and living expenses since 2013.

Microloans can also help with farmland and building purchases and soil and water conservation improvements. FSA designed the expanded program to simplify the application process, expand eligibility requirements and expedite smaller real estate loans to help farmers strengthen their operations. Microloans provide up to $50,000 to qualified producers and can be issued to the applicant directly from the USDA Farm Service Agency (FSA).

To learn more about the FSA microloan program, contact your St. Croix County USDA Service Center at 340.773.9146 or visit fsa.usda.gov/microloans.

USDA St. Croix Service Center

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