

UNITED STATES DEPARTMENT OF AGRICULTURE

Farm Service Agency
Washington, DC 20250

Pandemic Disaster Assistance Program 1-PDAP	Amendment 9
--	--------------------

Approved by: Deputy Administrator, Farm Programs



Amendment Transmittal

A Reasons for Amendment

Part 4, Pandemic Assistance Revenue Program has been added.

Subparagraph 301 A has been amended to include the FSCSC application period for program year 2023.

Page Control Chart		
TC	Text	Exhibit
1-4	3-111, 3-112	1, pages 1, 2 page 3
5	4-1 through 4-232 (add)	
6 (add)	4-233 (add)	
	6-55, 6-56	

Table of Contents

Page No.

Part 1 Basic Information

1	Overview.....	1-1
2	Outreach.....	1-3
3	NEPA Requirements.....	1-4
4	Erroneous Information and Misrepresentation	1-5
5-14	(Reserved)	

Part 2 Pandemic Assistance for Timber Harvesters and Haulers (PATHH)

Section 1 Basic PATHH Provisions

15	General Information.....	2-1
16	Responsibilities.....	2-2
17-29	(Reserved)	

Section 2 PATHH Policies and Provisions

30	PATHH General Program Policies and Provisions	2-31
31	Program Eligibility Requirements	2-32
32	Customer Records for PATHH Applicants.....	2-37
33	Payment Limitation and Attribution of Payments	2-38
34-44	(Reserved)	

Section 3 PATHH Application Processing and Review

45	Signup	2-61
46	Applying for PATHH and Reasonable Documentation.....	2-61
47	Additional NAICS Codes Consideration, No NAICS Code, No IRS Form 2290	2-65
48	Tax Record Clarifications	2-68
49	Gross Revenue	2-69
50	FSA-1118, Pandemic Assistance for Timber Harvesters and Haulers (PATHH) Program Application.....	2-72
51	Approvals and Disapprovals.....	2-79
52-62	(Reserved)	

Section 4 PATHH General Payment Provisions

63	General Payment Information, Rates, and Reductions	2-101
64-74	(Reserved)	

Section 5 PATHH Internal Controls

75	Internal Control.....	2-125
76-90	(Reserved)	

Table of Contents (Continued)

Page No.

Part 3 Pandemic Livestock Indemnity Program (PLIP)

Section 1 Basic PLIP Provisions

91	General Information.....	3-1
92	Responsibilities.....	3-2
93	Internal Controls	3-8
94-105	(Reserved)	

Section 2 PLIP Policy and Provisions

106	PLIP General Program Policies and Provisions.....	3-41
107	Signup Period.....	3-45
108	Eligible Livestock and Poultry.....	3-47
109-119	(Reserved)	

Section 3 PLIP Policy and Provisions

120	Applying for PLIP.....	3-71
121	Acting on FSA-620.....	3-74
122	FSA-620, Pandemic Livestock Indemnity Program (PLIP) Application	3-76
123-134	(Reserved)	

Section 4 General Payment Provisions for PLIP

135	General Payment Information, Rates, and Reductions	3-101
136	Payment Calculation Example 1	3-106
137-149	(Reserved)	

Table of Contents (Continued)

Page No.

Part 4 Pandemic Assistance Revenue Program (PARP)

Section 1 Basic PARP Provisions

150	General Information.....	4-1
151	Administrative and Administration Provisions	4-3
152	Responsibilities.....	4-4
153	Definitions for PARP.....	4-10
154	Internal Controls	4-16
155-169	(Reserved)	

Section 2 PARP Producer Eligibility Policies and Provisions

170	Producer Eligibility.....	4-71
171	Notification of Interest Requirements.....	4-73
172	PARP Payment Limitation and Payment Attribution.....	4-73
173	AGI Requirements	4-75
174	Indian Tribes and Tribal Organizations	4-85
175	Other Eligibility Provisions	4-86
176	Eligibility Form Requirements	4-88
177	Timeframe for Filing Eligibility Documents	4-89
178-189	(Reserved)	

Section 3 PARP Policy and Provisions

190	PARP Eligibility	4-127
191	Signup Period.....	4-128
192	Allowable Gross Revenue.....	4-129
193	Allowable Gross Revenue Certification	4-135
194	Applying for PARP.....	4-144
195	Reviewing and Acting on FSA-1122's and FSA-1122A's.....	4-147
196	Revised FSA-1122's, FSA-1122A's, and Signature Requirements	4-151
197	FSA-1122, Pandemic Assistance Revenue Program (PARP) Application.....	4-152
198	New Producer or Increased Production Workbook	4-172
199-210	(Reserved)	

Section 4 General Payment Provisions for PARP

211	PARP Payment Components	4-213
212	Payment Eligibility and Limitation.....	4-216
213	General Payment Provisions	4-217
214	PARP Subsidiary Eligibility	4-220
215	PARP Payments.....	4-223
216	PARP Payment Reports	4-225
217	Recording PARP Payments	4-225
218	PARP Spot Check.....	4-226
219-229	(Reserved)	

Table of Contents (Continued)

Page No.

Part 5 Organic and Transitional Education and Certification Program (OTECP)

Section 1 General Information

230	Overview.....	5-1
231	Responsibilities.....	5-4
232	Equitable Relief Requests and Appeals.....	5-8
233	Misrepresentation, Scheme, or Device.....	5-9
234	Internal Controls.....	5-10
235	OTECP General Provisions and Policies.....	5-14.6
236-245	(Reserved)	

Section 2 Eligibility

246	Eligible Applicants.....	5-41
247	Eligible Categories.....	5-43
248	Eligible Expenses.....	5-45
249-260	(Reserved)	

Section 3 Application Process Food Safety Certification for Specialty

261	Applying for Payment.....	5-71
262	FSA-883, Organic and Transitional Education and Certification Program (OTECP).....	5-76
263	Processing FSA-883.....	5-81
264-275	(Reserved)	

Part 6 Food Safety Certification for Specialty Crops (FSCSC)

Section 1 Basic FSCSC Provisions

276	General Information.....	6-1
277	Responsibilities.....	6-2
278	FSCSC General Provisions and Policies.....	6-7
279	Customer Records for FSCSC Applicants.....	6-12
280-289	(Reserved)	

Section 2 FSCSC Eligibility Policy and Provisions

290	FSCSC Program Eligibility Requirements.....	6-31
291	Eligible Expenses.....	6-34
292-300	(Reserved)	

Table of Contents (Continued)

Page No.

Part 6 Food Safety Certification for Specialty Crops (FSCSC) (Continued)

Section 3 Application Process

301	Signup	6-55
302	FSA-888, Food Safety Certification for Specialty Crops Program (FSCSC).....	6-59
303	Internal Controls	6-64
304	Processing FSA-888.....	6-70
305-314	(Reserved)	

Section 4 Payment Provisions

315	FSCSC Payments	6-91
316	FSCSC Payment Examples.....	6-92
317-326	(Reserved)	

Section 5 Spot Checks

327	FSCSC Spot Checks	6-115
328-345	(Reserved)	

Part 7 Spot Market Hog Pandemic Program (SMHPP)

Section 1 Basic SMHPP Provisions

346	General Information.....	7-1
347	Responsibilities	7-4
348	Internal Controls	7-10
349	Definitions for SMHPP	7-17
350-363	(Reserved)	

Section 2 SMHPP Producer Eligibility Policies and Provisions

364	Producer Eligibility.....	7-61
365	Notification of Interest Requirements.....	7-62
366	SMHPP Payment Limitation and Payment Attribution.....	7-63
367	AGI Requirements	7-64
368	Indian Tribes and Tribal Organizations	7-75
369	Other Eligibility Provisions	7-76
370	Eligibility Form Requirements	7-77
371	Timeframe for Filing Eligibility Documents	7-78
372-382	(Reserved)	

Table of Contents (Continued)

Page No.

Part 7 Spot Market Hog Pandemic Program (SMHPP) (Continued)

Section 3 SMHPP Policy and Provisions

383	SMHPP Eligibility	7-109
384	Signup Period.....	7-110
385	Applying for SMHPP.....	7-113
386	Reviewing and Acting on FSA-940's	7-116
387	Revised FSA-940's and Signature Requirements.....	7-120
388	FSA-940, Spot Market Hog Pandemic Program (SMHPP) Application.....	7-121
389-399	(Reserved)	

Section 4 General Payment Provisions for SMHPP

400	SMHPP Payment Components	7-159
401	General Payment Provisions	7-161
402	SMHPP Subsidiary Eligibility	7-163
403	SMHPP Payments.....	7-166
404	SMHPP Payment Reports	7-168
405	Recording SMHPP Payments	7-169

Exhibits

1	Reports, Forms, Abbreviations, and Redelegations of Authority
2	Definitions of Terms Used in This Handbook

136 Payment Calculation Example 1 (Continued)

E Payment PLIP Reductions Worksheet (Continued)

Program	Step	Question / Calculated Value	Swine (only)	Instructions / Validations / Calculations	COC Notes
	12	Producer's CFAP 2 Pro-rated Swine Payment Rate Per Head:		<p>If step 9 is "Yes", the producer's CFAP 2 pro-rated payment rate per head for swine will be auto-calculated by dividing the producer's CFAP 2 net payment amount (step 11) by the total of the producer's highest owned inventory (step 10).</p> <p>Calculation: Step 12 (rounded to 4 decimals) = Step 11 / Step 10</p>	<p>PLIP Notice/Training Example 1 (Step 12):</p> <p>Because Floyd did not have CFAP 2 payment reductions (Step 3 was answered "No"), the producer's CFAP 2 pro-rated swine payment rate per head is not applicable to the calculation used to determine the CFAP 2 payment reduction for PLIP.</p>
	13	Producer's PLIP Payment Reduction for CFAP 2 Swine:	\$460.00	<p>The producer's PLIP payment reduction for CFAP 2 swine will be auto-calculated based on the response in step 9.</p> <p>If step 9 is "Yes", the number of swine depopulated that received a CFAP 2 payment (step 8) will be multiplied by the producer's CFAP 2 pro-rated swine payment rate per head (step 12).</p> <p>Calculation: Step 13 (rounded to cents) = Step 8 x Step 12 (unrounded)</p> <p>If step 9 is "No", the number of swine depopulated that received a CFAP 2 payment (step 8) will be multiplied by the CFAP 2 standard payment rate per head for swine (\$23.00).</p>	<p>PLIP Notice/Training Example 1 (Step 13):</p> <p>Because Floyd did not have CFAP 2 payment reductions (Step 3 was answered "No"), his CFAP 2 swine payment reduction for PLIP is auto-calculated using the CFAP 2 standard payment rate for swine (\$23.00).</p> <p>20 head (Step 8) x \$ 23.00/head (standard rate) ----- = \$ 460.00 (rounded to cents)</p> <p>PLIP Notice/Training Example 1 (Step 14):</p> <p>Floyd certifies on FSA-620, Part D, item 3, that he received \$100 in 2020 EQIP and/or state-funded program payments for the depopulated livestock claimed in item 7, FSA-620.</p> <p>The County Office uses applicable 2020 EQIP reports to verify that Floyd received \$100 in 2020 EQIP payments for disposing of 2,000 chicks at the landfill.</p> <p>Record a \$100.00 EQIP reduction.</p>
EQIP	14	How much did the producer receive under 2020 EQIP for disposal of swine, chickens, and/or turkeys depopulated?	\$100.00	<p>Verify the amount the producer received in 2020 EQIP payments for the disposal of swine, chickens, and/or turkeys depopulated, included in item 9, FSA-620, by using NRCS EQIP reports; then record the verified amount.</p> <p>Validations: * required entry; * must be greater than or equal to \$0.00 (zero).</p> <p>If the producer did not receive a 2020 EQIP payment for the disposal of swine, chickens, and/or turkeys depopulated, record \$0.00 (zero).</p>	<p>Record a \$100.00 EQIP reduction.</p> <p>PLIP Notice/Training Example 1 (Step 15):</p> <p>Floyd certifies on FSA-620, Part D, item 3, that he received \$100 in 2020 EQIP and/or state-funded program payments for the depopulated livestock claimed in item 7, FSA-620.</p> <p>The County Office uses applicable state program reports to verify that Floyd did not receive any state-funded program payments for disposing of livestock or poultry.</p> <p>Record a \$0.00 state-funded program reduction.</p>
State-Funded Program	15	How much did the producer receive under a state-funded program for disposal of swine, chickens, and/or turkeys depopulated?	\$0.00	<p>Verify the amount the producer received in state-funded program payments for the disposal of swine, chickens, and/or turkeys depopulated, included in item 9, FSA-620, by using applicable state program reports; then record the verified amount.</p> <p>Validations: * required entry; * must be greater than or equal to \$0.00 (zero).</p> <p>If the producer did not receive a state-funded program payment for the disposal of swine, chickens, and/or turkeys depopulated, record \$0.00 (zero).</p>	<p>Record a \$0.00 state-funded program reduction.</p> <p>PLIP Notice/Training Example 1 (Step 16):</p> <p>The producers total calculated reduction for 2020 EQIP, state-funded program, CFAP 1 and/or CFAP 2 payments is auto-calculated as a simple sum of the four program reductions:</p> <p>\$ 425.00 (Step 7) + \$ 460.00 (Step 13) + \$ 100.00 (Step 14) + \$ 0.00 (Step 15) ----- = \$ 985.00</p> <p>Record \$ 985.00 in item 10, FSA-620 and Part D, COC USE ONLY field in PLIP software: COC Total Calculated Reductions for 2020 EQIP, State-Funded Program, CFAP</p>
PLIP	16	COC Total Calculated Reduction for 2020 EQIP, State-Funded Program, CFAP 1 and/or CFAP 2 Payments:	\$985.00	<p>The producers total PLIP payment reduction will be auto-calculated as the sum of the producer's CFAP 1 (Part 2) swine payment reduction (step 7; if applicable), the producer's CFAP 2 swine payment reduction (step 13; if applicable), the producer's 2020 EQIP payment reduction (step 14; if applicable), and the producer's state-funded program payment reduction (step 15; if applicable).</p> <p>Calculation: Step 16 = Step 7 + Step 13 + Step 14 + Step 15</p> <p>NOTE: This result must be recorded on the producer's FSA-620, Part D, item 10, and in the PLIP software, Part D, COC USE ONLY field.</p>	<p>The producers total calculated reduction for 2020 EQIP, state-funded program, CFAP 1 and/or CFAP 2 payments is auto-calculated as a simple sum of the four program reductions:</p> <p>\$ 425.00 (Step 7) + \$ 460.00 (Step 13) + \$ 100.00 (Step 14) + \$ 0.00 (Step 15) ----- = \$ 985.00</p> <p>Record \$ 985.00 in item 10, FSA-620 and Part D, COC USE ONLY field in PLIP software: COC Total Calculated Reductions for 2020 EQIP, State-Funded Program, CFAP</p>

136 Payment Calculation Example 1 (Continued)**F PLIP Payment Calculation**

Floyd's PLIP payment is calculated as follows:

Swine: suckling/nursery pigs, less than 50 lbs.:

- 100 head, times
- \$55.31, payment rate per head, equals
- **\$5,531, gross PLIP payment for swine, suckling/nursery pigs, less than 50 lbs.**

Swine: sows/boars/barrows/gilts, 151-250 lbs.:

- 200 head, times
- \$122.10, payment rate per head, equals
- **\$24,420 gross PLIP payment for swine, sows/boars/barrows/gilts, 151-250 lbs.**

Chickens: Chicks:

- 2,000 head, times
- \$0.32, payment rate per head, equals
- **\$640 gross PLIP payment for chickens, chicks.**

Net PLIP Payment:

- $\$30,591 = (\$5,531 + \$24,420, + \$640)$ Total Livestock and Poultry Gross PLIP Payment, minus
- $\$985 =$ FSA-620, item 10, "COC Total Calculated Reductions for 2020 EQIP, State-Funded Program, and CFAP 1 and/or CFAP 2 Payments"
- **$\$29,606 =$ Producer's Net PLIP Payment.**

137-149 (Reserved)

***--Part 4 Pandemic Assistance Revenue Program (PARP)**

Section 1 Basic PARP Provisions

150 General Information

A Purpose

This part provides instructions for administering PARP.

PARP provides direct financial assistance to producers of agricultural commodities who suffered at least a 15 percent decrease in allowable gross revenue in calendar year 2020 because of the COVID-19 pandemic. Payments to eligible producers will be based on a comparison of the producer’s allowable gross revenue from 2020 compared to a base year of either 2018 or 2019, as elected by the producer.

B Sources of Authority

Following are the sources of authority for PARP:

- the Consolidated Appropriations Act, 2021 (Pub. L. 116-260)
- 7 CFR Part 9, subpart D.

C Funding

PARP payments will be issued using the Consolidated Appropriations Act, 2021 (Pub. L. 116-260) funds.

D Delegations of Authority and Approvals

The authority to approve PARP applications prepared according to this handbook may be redelegated, in writing according to 16-AO, by COC to CED, except forms and documents in which CED has a monetary interest.

Follow this table for delegated authority for approval of PARP applications.

IF the producer is...	THEN the approval authority is
a Federal or non-Federal, State, or County Office employee	CED.
COC member	
DD	
SED	
STC member	
CED	
Any producer in a recording county	COC.

Note: Questionable cases may be referred to the next higher authority for determination. Any employee serving as Acting CED is viewed as CED.--*

***--150 General Information (Continued)**

E Forms

Any document that collects data from a participant, regardless of whether the participant’s signature is required:

- is subject to the Privacy Act and information collection procedures
- requires approval or clearance by the following applicable office:
 - DAFP
 - FPAC
 - OMB.

Forms, worksheets, applications, and other documents other than those provided in this handbook or issued by the National Office are not authorized for PARP and will not be used.

F PARP Websites

The following websites provide information used to administer PARP.

Website Content	Website Address
PARP Application	https://intranet.fsa.usda.gov/fsa/applications.asp
PARP Information	https://www.farmers.gov/coronavirus/pandemic-assistance/parp
FFAS Employee Forms/Publications Online Website	https://intranet.fsa.usda.gov/dam/ffasforms/forms.html
Notices	https://www.fsa.usda.gov/FSA/notices?area=home&subject=la re&topic=not&setflag=FROMURL&getData=NONE
eAuthentication	https://www.eauth.usda.gov/eauth/b/usda/home
PARP Allowable Gross Revenue Tool	https://www.farmers.gov/coronavirus/pandemic-assistance/parp
DAFP Intranet Resources	https://inside.fsa.usda.gov/program-areas/dafp/dap/parp/index

--*

--151 Administrative and Administration Provisions*A Applicability [7 CFR 9, Subpart D]**

This subpart specifies the eligibility requirements and payment calculations for PARP. PARP will provide payments to producers who suffered eligible 2020 revenue losses because of the COVID-19 pandemic. To be eligible for PARP payments, participants must comply with all provisions under this subpart.

B General Supervision

PARP is administered under the general supervision and direction of the FSA Administrator.

C STC Supervision

STC will:

- take any action required by this subpart that COC has not taken
- also do either of the following:
 - correct, or require COC to correct, any action taken by such COC that is not according to the regulations of this subpart
 - require COC to withhold taking any action that is not according to this subpart.

D DAFP Authorities

No provision or delegation to STC or COC will preclude the FSA Administrator, the Deputy Administrator, or a designee or other such person, from determining any question arising under the programs of this subpart, or from reversing or modifying any determination made by STC or COC.

The Deputy Administrator has the authority to permit STC's and COC's to waive or modify deadlines (except deadlines specified in a law) and other requirements or program provisions not specified in law, in cases where lateness or failure to meet such other requirements or program provisions do not adversely affect operation of PARP.--*

--152 Responsibilities*A STC Responsibilities**

Within the authorities and limitations in this handbook and 7 CFR Part 9, STC's must:

- direct the administration of PARP
- ensure that State and County Offices follow PARP provisions
- thoroughly document all actions taken in the STC minutes
- handle appeals according to 1-APP
- require reviews be conducted by DD to ensure that County Offices comply with PARP provisions

Note: STC may establish additional reviews to ensure PARP is administered according to these provisions.

- take any oversight actions necessary to ensure that PIIA provisions are met to prevent County Offices from issuing any improper payments
- STC may approve or disapprove any PARP application except forms or documents in which a STC member has a monetary interest
- ensure spot-checks are completed according to paragraph 218 and that all STC members, COC members, employees, and the spouses of these are required for review
- comply with all PARP provisions.--*

--152 Responsibilities (Continued)*B SED Responsibilities**

Within the authorities and limitations in this handbook and 7 CFR Part 9, SED's will:

- ensure that County Offices follow PARP provisions
- thoroughly document all actions taken in the STC minutes
- handle appeals according to 1-APP
- ensure that DD's conduct reviews according to subparagraph C

Note: SED may establish additional reviews to ensure PARP is administered according to these provisions.

- ensure all County Offices publicize PARP provisions
- immediately notify the National Office PARP Program Manager of incomplete or incorrect procedures, specific problems, or findings
- report software problems to [FSA Farm Programs Software Issues - Home \(sharepoint.com\)](https://sharepoint.com)
- take any oversight actions necessary to ensure that PIIA provisions are met to prevent County Offices from issuing any improper payments
- comply with all PARP provisions
- safeguard confidentiality of records according to 3-INFO.--*

--152 Responsibilities (Continued)*C DD Responsibilities**

Within the authorities and limitations in this handbook and 7 CFR Part 9, DD's will:

- ensure that COC's and County Offices follow PARP provisions
- conduct reviews according to subparagraph 154 C

Note: SED may establish additional reviews to ensure PARP is administered according to these provisions.

- ensure all County Offices publicize PARP provisions
- immediately notify the National Office PARP Program Manager of incomplete or incorrect procedures, specific problems, or findings
- report software problems to [FSA Farm Programs Software Issues – Home \(sharepoint.com\)](#)
- take any oversight actions necessary to ensure that PIIA provisions are met to prevent County Offices from issuing any improper payments.--*

--152 Responsibilities (Continued)*D COC Responsibilities**

Within the authorities and limitations in this handbook and 7 CFR Part 9, COC's will:

- fully comply with all PARP provisions
- ensure that CED directs the County FSA Office to follow all PARP provisions
- review, approve and disapprove PARP applications, and document in the COC minutes

Note: COC may redelegate authority to CED to review, approve and disapprove routine PARP applications. Redlegation of authority must be documented in the COC minutes.

- handle appeals according to 1-APP
- thoroughly document all actions taken in the COC minutes
- ensure all County Offices publicize PARP provisions
- take any oversight actions necessary to ensure that PIIA provisions are met to prevent County Offices from issuing any improper payments
- ensure spot-checks are completed according to paragraph 218 and that all STC members, COC members, employees, and the spouses of these are required for review
- ensure that FSA assists persons by providing as much program information as it can in a variety of different ways.

Notes: Because of the limits of FSA resources, publication may or may not be by direct mail or on an individual basis. FSA meets its publication responsibilities by making broad program announcements in the press, print and electronic media, Federal Register documents, radio, and television announcements, and through posting program information in USDA Service Centers.

COC will ensure that program provisions are publicized and maintain a record of any and all publicity efforts to provide some of the information in this subparagraph.--*

--152 Responsibilities (Continued)*E CED Responsibilities**

Within the authorities and limitations in this handbook and 7 CFR Part 9, CED's will:

- fully comply with all PARP provisions
- ensure that all County Office employees fully comply with all PARP provisions
- conduct CED Reviews according to subparagraph 154 A
- if so delegated, promptly review, approve and disapprove routine PARP applications, and document in the COC minutes

Note: CED **may not** redelegate authority to review, approve and disapprove routine PARP applications to any other County Office employees.

- issue any adverse determination letter according to 1-APP
- ensure that all program eligibility requirements have been met by producers before issuing any payment to ensure that PIIA provisions are met
- handle appeals according to 1-APP
- thoroughly document all actions taken in the COC minutes
- immediately notify SED, through DD, of software problems, incomplete or incorrect procedures, specific problems, or findings
- take any oversight actions necessary to ensure that PIIA provisions are met to prevent County Offices from issuing any improper payments
- ensure that FSA assists persons by providing as much program information as it can in a variety of different ways.
- safeguard confidentiality of records according to 3-INFO.--*

--152 Responsibilities (Continued)*F PT Responsibilities**

Within the authorities and limitations in this handbook and 7 CFR Part 9, PT's will:

- fully comply with all PARP provisions
- immediately notify CED of software problems, incomplete or incorrect procedures, or specific problems
- ensure that all program eligibility requirements have been met by producers before issuing any payment to ensure that PIIA provisions are met
- adhere to provisions of 3-INFO.

G Producer Responsibilities

The producer is responsible for being aware of program provisions and accurately self-certifying all required information as applicable on FSA-1122 and FSA-1122A. Producers who are approved for participation in PARP are required to retain documentation in support of their application for 5 years after the date of approval. Participants receiving PARP payments must permit authorized representatives of USDA or GAO during regular business hours, to enter the agricultural operation and to inspect, examine, and to allow representatives to make copies of books, records, or other items for the purpose of confirming the accuracy of the information provided by the participant. Programs administered by DAFP require accurate information from producers. Producers must understand that failure to provide complete and accurate information and records could result in any or all the following:

- an application for PARP assistance being disapproved, COC adjusted, or approved but ineligible for payment
- the producer(s) being determined ineligible for FSA programs for the year or multiple years
- the producer(s) being liable under any civil or criminal fraud statute or any statute or provision of law.--*

--153 Definitions for PARP*A Definitions (7 CFR 9.302)**

The following definitions apply to PARP. The definitions provided outside of Part 4 of this handbook do not apply to PARP. The definitions in 5-PL apply except where they conflict with the definitions used for PARP.

2017 WHIP means the 2017 Wildfires and Hurricanes Indemnity Program under 7 CFR Part 760, subpart O.

Agricultural commodity means a crop, aquaculture, livestock, livestock byproduct, or other animal or animal byproduct that is raised or produced as part of a farming operation and is intended to be commercially marketed. It includes only commodities produced in the United States, and commodities produced outside the United States by a producer located in the United States and marketed inside the United States. It excludes:

- wild free-roaming animals
- horses and other animals used for racing or wagering
- aquatic species that do not meet the definition of aquaculture
- *Cannabis sativa L.* and any part of that plant that does not meet the definition of hemp
- timber.

Applicable pandemic assistance includes payments received directly by an applicant under the following programs:

- Coronavirus Food Assistance Program 1 and 2
- Pandemic Livestock Indemnity Program
- Spot Market Hog Pandemic Program.

Application means the PARP application form.--*

--153 Definitions for PARP (Continued)*A Definitions (7 CFR 9.302) (Continued)**

Aquaculture means any species of aquatic organisms grown as food for human or livestock consumption or for industrial or biomass uses, fish raised as feed for fish that are consumed by humans, and ornamental fish propagated and reared in an aquatic medium. Eligible aquacultural species must be raised by a commercial operator and in water in a controlled environment.

ARC/PLC means the Agriculture Risk Coverage and Price Loss Coverage programs under 7 CFR Part 1412.

Beginning farmer or rancher means a farmer or rancher who has not operated a farm or ranch for more than 10 years and who materially and substantially participates in the operation. For a legal entity to be considered a beginning farmer or rancher, at least 50 percent of the interest must be beginning farmers or ranchers.

CFAP means the Coronavirus Food Assistance Program under 7 CFR Part 9, subparts A through C.

Cattle feeder operation means an operation that intensely feeds cattle on behalf of another person or entity for finishing purposes and is compensated based on feed, yardage, or weight gain of the cattle.

Contract producer means a producer who grows or produces an agricultural commodity under contract for or on behalf of another person or entity. The contract producer does not have ownership in the commodity and is not entitled to a share from sales proceeds of the commodity. The term “contract producer” does not include cattle feeder operations.

Controlled environment means an environment in which everything that can practicably be controlled by the producer with structures, facilities, and growing media (including but not limited to water, soil, or nutrients), is in fact controlled by the producer, as determined by industry standards.--*

--153 Definitions for PARP (Continued)*A Definitions (7 CFR 9.302) (Continued)**

County means the county or parish of a State. For Alaska, Puerto Rico, and the Virgin Islands, a county is an area designated by the State committee with the concurrence of the Deputy Administrator.

County committee means the FSA county committee.

Crop insurance means an insurance policy reinsured by Federal Crop Insurance Corporation under the provisions of the Federal Crop Insurance Act, as amended, or a private plan of insurance.

DMC means the Dairy Margin Coverage Program under 7 CFR Part 1430, subpart D.

ERP means the Emergency Relief Program phase 1 and 2 under 7 CFR Part 760, subpart S.

Farming operation means a business enterprise engaged in the production of agricultural products, commodities, or livestock, operated by a person, legal entity, or joint operation that is eligible to receive payments, directly or indirectly, under PARP. A person or legal entity may have more than 1 farming operation if the person or legal entity is a member of 1 or more joint operations.

Foreign entity means a corporation, trust, estate, or other similar organization that has more than 10 percent of its beneficial interest held by individuals who are not either of the following:

- citizens of the United States
- lawful aliens possessing a valid Alien Registration Receipt Card.

Foreign person means any person who is not a citizen or national of the United States or who is admitted into the United States for permanent residence under the Immigration and Nationality Act and possesses a valid Alien Registration Receipt Card issued by the United States Citizenship and Immigration Services, Department of Homeland Security.--*

--153 Definitions for PARP (Continued)*A Definitions (7 CFR 9.302) (Continued)**

Hemp means the plant species *Cannabis sativa 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 not 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 the hemp.

Legal entity means a corporation, joint stock company, association, limited partnership, irrevocable trust, estate, charitable organization, or other similar organization including any such organization participating in a business structure as a partner in a general partnership, a participant in a joint venture, a grantor of a revocable trust, or as a participant in a similar organization. A business operating as a sole proprietorship is considered a legal entity.

Limited resource farmer or rancher means a farmer or rancher who is both of the following:

- a person whose direct or indirect gross farm sales did not exceed \$180,300 (2020 program year) in each of the 2 calendar years that precede the most immediately preceding complete taxable year before the relevant program year that corresponds to the relevant program year (for example, for the 2020 program year, the 2 years would be 2017 and 2018), adjusted upwards in later years for any general inflation
- a person whose total household income was at or below the national poverty level for a family of 4 in each of the same 2 previous years referenced in the first bullet of this definition. Limited resource farmer or rancher status can be determined using a Web site available through the Limited Resource Farmer and Rancher Online Self Determination Tool through National Resource and Conservation Service at [Limited Resource Farmer/Rancher - Home \(usda.gov\)](https://www.nrcs.usda.gov/efrc/limited-resource-farmer-rancher)

Note: For an entity to be considered a limited resource farmer or rancher, all members who hold an ownership interest in the entity must meet the criteria in both of the bullets of this definition.--*

--153 Definitions for PARP (Continued)*A Definitions (7 CFR 9.302) (Continued)**

Minor child means a person who is under 18 years of age as of June 1, 2020.

MFP means the 2018 Market Facilitation Program under 7 CFR Part 1409, subpart A, and the 2019 Market Facilitation Program under 7 CFR Part 1409, subpart B.

Milk Loss Program means the Milk Loss Program under 7 CFR Part 760, subpart Q.

MPP-Dairy means the Margin Protection Program for Dairy under 7 CFR Part 1430, subpart A.

On-Farm Storage Loss Program means the On-Farm Storage Loss Program under 7 CFR Part 760, subpart P.

Ownership interest includes both legal ownership interest and beneficial ownership interest in a legal entity. For the purposes of administering PARP, a person or legal entity that owns a share or stock in a legal entity that is a corporation, limited liability company, limited partnership, or similar type entity where members hold a legal ownership interest and shares in the profits or losses of such entity is considered to have an ownership interest in such legal entity. A person or legal entity that is a beneficiary of a trust or heir of an estate who benefits from the profits or losses of such entity is also considered to have a beneficial ownership interest in such legal entity.

Person means an individual, natural person and does not include a legal entity.

PLIP means the Pandemic Livestock Indemnity Program announced in the notice of funds availability published on July 19, 2021 (86 FR 37990-37994).

Producer means a person or legal entity who was in the business of farming to produce an agricultural commodity in calendar year 2020, and who was entitled to a share in the agricultural commodity available for marketing or would have shared had the agricultural commodity been produced and marketed. For PARP, “producer” also includes cattle feeder operations.--*

*--153 Definitions for PARP (Continued)

A Definitions (7 CFR 9.302) (Continued)

SMHPP means the Spot Market Hog Pandemic Program.

Socially disadvantaged farmer or rancher means a farmer or rancher who is a member of a group whose members have been subjected to racial, ethnic, or gender prejudice because of their identity as members of a group without regard to their individual qualities. For entities, at least 50 percent of the ownership interest must be held by individuals who are members of such a group. Socially disadvantaged groups include the following and no others unless approved in writing by DAFP:

- American Indians or Alaskan Natives
- Asians or Asian-Americans
- Blacks or African Americans
- Hispanics or Hispanic Americans
- Native Hawaiians or other Pacific Islanders
- Women.

Underserved farmer or rancher means a beginning farmer or rancher, limited resource farmer or rancher, socially disadvantaged farmer or rancher, or veteran farmer or rancher.

United States means all 50 States of the United States, the District of Columbia, the Commonwealth of Puerto Rico, and any other territory or possession of the United States.

Veteran farmer or rancher means a farmer or rancher who has served in the Armed Forces (as defined in section 101(10) of title 38) and has done either of the following:

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

Note: For an entity to be considered a veteran farmer or rancher, at least 50 percent of the ownership interest must be held by members who have served in the Armed Forces and meet the criteria in either bullet of this definition.

WHIP+ means the Wildfires and Hurricanes Indemnity Program Plus (WHIP+) under 7 CFR Part 760, subpart O.--*

--154 Internal Controls*A CED Reviews**

CED's will review the first 5 applications and related eligibility documents in a USDA Service Center before approval of FSA-1122 and FSA-1122A (if applicable) to verify the following:

- a signed FSA-1122 and FSA-1122A (if applicable) was filed by the person or authorized representative of a legal entity
- all producer eligibility documents associated with PARP have been completed. For purposes of the CED review, all eligibility documents are required to be completed. After review of the first 5 applications, all eligibility documents are not required to be completed before approval.

Note: CCC-902 must be completed to provide name(s), address(es), TIN, citizenship status, and minor child information (if applicable) for all persons and members, partners, or stockholders of a legal entity. Contributions of foreign persons must also be provided. FSA will reduce a payment to a legal entity in proportion to the ownership share of a member, partner, or stockholder when a valid TIN is not provided for them.--*

***--154 Internal Controls (Continued)**

A CED Reviews (Continued)

The following questions are for CED when reviewing the first 5 applications before approval.

Note: Only for purposes of the CED review are the eligibility forms required to be completed. For all other approvals, the eligibility forms do not need to be on file at the time the application is approved.

State: _____ County: _____	
Applicant Name: _____ Application Number: _____	
1. Is the FSA-1122 complete with all the certifications relevant to the producer’s request identified on the form? (With a certification program like PARP it is difficult to determine reasonableness of the certification values; however, if something appears unreasonable or questionable do not ignore it.)	Yes or No
2. Did the applicant sign and date the FSA-1122 in items 12A, 12B, and 12C of the FSA-1122?	Yes or No
3. If the applicant was a new producer in 2020 and did not report allowable gross revenue in 2018 or 2019, did the applicant complete FSA-1122A self-certifying the 2020 “expected gross revenue” and timely provide documentation acceptable to COC?	Yes, No, or Not Applicable
4. If the applicant did not have a full year of revenue in 2019, or physically expanded their operation from 2018 or 2019 to 2020, did the applicant complete FSA-1122A seeking a COC adjustment in the 2018 or 2019 gross revenue, as applicable, and timely provide documentation acceptable to COC?	Yes, No, or Not Applicable
5. Was a COC adjustment in gross revenue accurately computed, recorded on FSA-1122, and documented in COC minutes?	Yes, No, or Not Applicable
6. Was valid signature authority on file for the applicant who signed in item 13 of the FSA-1122 and FSA-1122A, if applicable?	Yes, No, or Not Applicable

--*

***--154 Internal Controls (Continued)**

A CED Reviews (Continued)

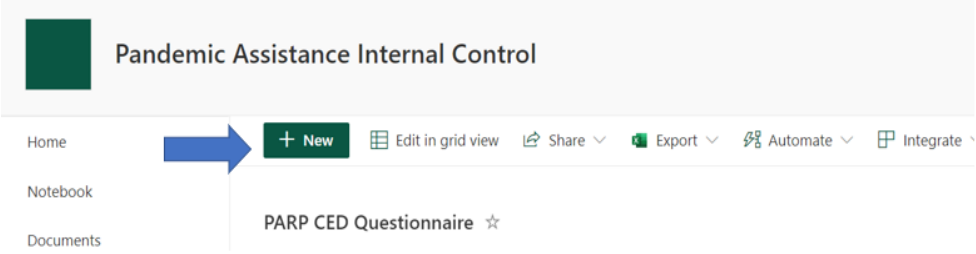
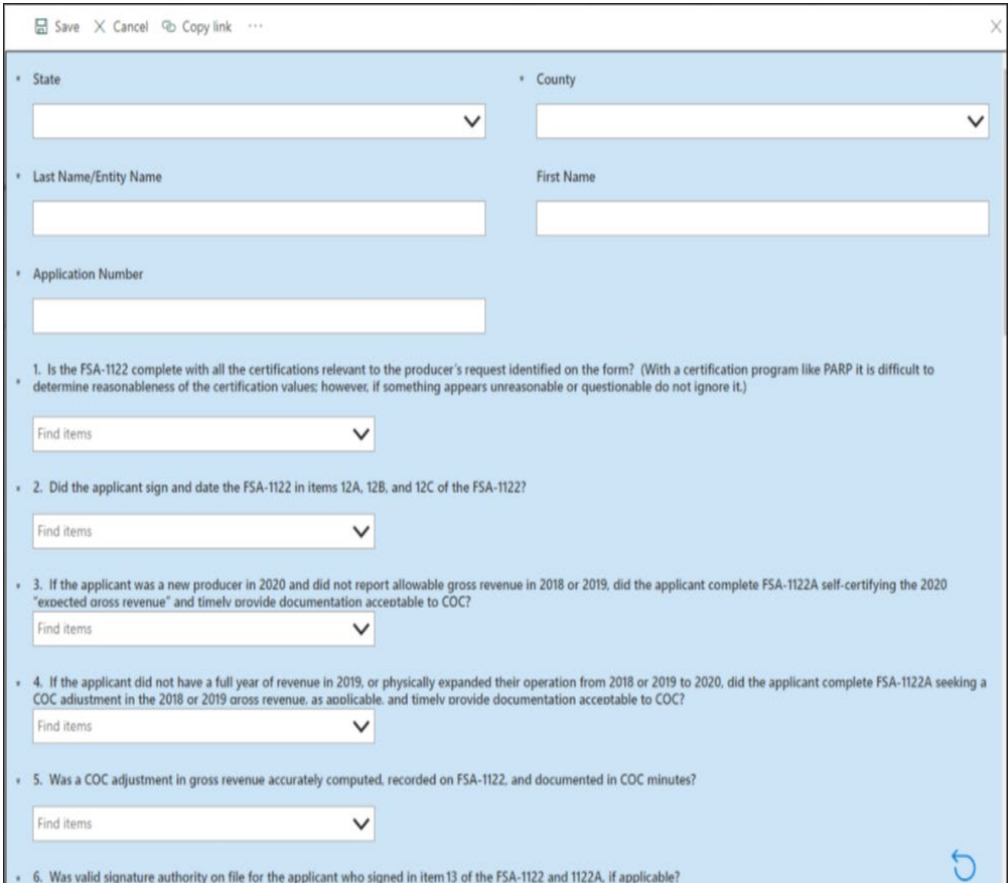
<p>7. For purposes of the CED review, have the following forms been received, acted upon, and accurately recorded in the applicable software for the applicant, as required?</p> <p>Note: Aside from the CED review, the eligibility forms are not required to be filed prior to approval of FSA-1122 or FSA-1122A.</p>	
<p>7a. FSA-1122, PARP Application</p>	<p>Yes or No</p>
<p>7b. FSA-1122A, Continuation Sheet for PARP Adjusted Revenue</p>	<p>Yes, No, or Not Applicable</p>
<p>7c. AD-2047, Customer Data Worksheet</p>	<p>Yes, No, or Not Applicable</p>
<p>7d. CCC-860, Socially Disadvantaged, Limited Resource, Beginning and Veteran Farmer or Rancher Certification</p>	<p>Yes, No, or Not Applicable</p>
<p>7e. CCC-902, Farm Operating Plan for Payment Eligibility 2009 and Subsequent Program Years</p>	<p>Yes or No</p>
<p>7f. CCC-901, Members Information</p>	<p>Yes, No, or Not Applicable</p>
<p>7g. CCC-941, Average Adjusted Gross Income Certification and Consent to Disclosure of Tax Information</p>	<p>Yes, No, or Not Applicable</p>
<p>7h. FSA-1123, Certification of 2020 Adjusted Gross Income (AGI)</p>	<p>Yes, No, or Not Applicable</p>
<p>7i. AD-1026, including affiliates (if applicable), Highly Erodible Land Conservation (HELIC) and Wetland Conservation (WC) Certification</p>	<p>Yes or No</p>
<p>8. Is delegation of authority recorded in COC minutes for designee to act on behalf of COC?</p>	<p>Yes or No</p>
<p>County Executive Director Review:</p>	
<p>_____</p>	<p>_____</p>
<p>County Executive Director</p>	<p>Review Completion Date</p>
<p>CED Notes:</p>	
<p>District Director Review and Concurrence:</p>	
<p>_____</p>	<p>_____</p>
<p>District Director</p>	<p>Concurrence Date</p>
<p>DD Notes:</p>	

CED's will correct any inconsistencies with applicable program policies and obtain DD concurrence with the findings of each review.--*

*--154 Internal Controls (Continued)








B Recording CED Reviews

CED Review results must be recorded on the Internal Control SharePoint. DD’s will record the results according to the following table.

Step	Action
1	Access the Pandemic Assistance Inter Control SharePoint at Pandemic Assistance Internal Control - Home (sharepoint.com)
2	<p>SELECT “New”.</p> 
3	<p>Complete the survey.</p> 

*--154 Internal Controls (Continued)

B Recording CED Reviews (Continued)

Step	Action
4	<p data-bbox="467 331 1409 363">Enter the names of the CED and DD reviewer. CLICK "Save" to submit.</p> <p data-bbox="483 369 711 390"> Save  Cancel  Copy link ...</p> <div data-bbox="467 401 1417 865"><p data-bbox="467 422 548 443">CED Reviewer</p><p data-bbox="467 449 971 470"><input type="text" value="Find Items"/> </p><p data-bbox="467 491 630 512">CED Review Completion Date</p><p data-bbox="467 518 808 539"><input type="text" value="12/31/2001"/> </p><p data-bbox="467 560 532 581">CED Notes</p><p data-bbox="467 588 1409 630"><input type="text"/></p><p data-bbox="467 651 613 672">District Director Reviewer</p><p data-bbox="467 678 971 699"><input type="text" value="Find Items"/></p><p data-bbox="467 720 597 741">DD Concurrence Date</p><p data-bbox="467 747 808 768"><input type="text" value="12/31/2001"/> </p><p data-bbox="467 789 532 810">DD Notes</p><p data-bbox="467 816 1409 858"><input type="text"/> </p></div>

--*

--154 Internal Controls (Continued)*C DD Reviews**

DD's or other employee(s) designated by SED will review 5 PARP applications not previously reviewed by CED, related eligibility documents, and payment calculation per Service Center after USDA announces any applicable payment limitation reduction or national program payment factor.

The DD review must be completed before County Office employees sign and certify payments in NPS.

The applications will be selected by a method determined to be acceptable by DAFP to verify the following:

- a signed FSA-1122 and FSA-1122A (if applicable) was filed by the person or authorized representative of a legal entity that includes the producer's self-certification
- supporting eligibility documents have been filed that include:
 - a signed CCC-902 (or CCC-901 if applicable) by the person or authorized representative of a legal entity

Note: CCC-902 must be completed to provide name(s), address(es), TIN, and citizenship status has been provided for all persons and members, partners, or stockholders of a legal entity. Contributions of foreign persons must also be provided. FSA will reduce a payment to a legal entity in proportion to the ownership share of a member, partner, or stockholder when a valid TIN is not provided for them.

- a signed CCC-941 and FSA-1123 (if applicable) for persons, legal entities, and all members, partners, or stockholders of the legal entity, except general partnerships and joint ventures
- AD-1026 is certified according to the agreement in FSA-1122, Part A
- a signed CCC-860 (if applicable).--*

***--154 Internal Controls (Continued)**

C DD Reviews (Continued)

The following questions are to be answered by the DD or State Office designee to complete the first 5 reviews before certifying and signing payments in NPS.

State: _____ County: _____ Applicant Name: _____ Application Number: _____ Application Value \$ _____	
Application Questions	
1. Did the CED complete a review before approval for this applicant?	Yes or No
2. Is the FSA-1122 complete with all the certifications relevant to the applicant's request identified on the form? (With a certification program like PARP, it is difficult to determine reasonableness of the certification values; however, if something appears unreasonable or questionable do not ignore it.)	Yes or No
3. Did the applicant sign and date the application in items 12A, 12B, and 12C of the FSA-1122?	Yes or No
4. Was valid signature authority on file for the applicant who signed in item 12A of the FSA-1122, if applicable?	Yes, No, or Not Applicable
5. Did the applicant seek an adjustment of the 2018 or 2019 gross revenue by signing FSA-1122A?	Yes or No
6. Did COC adjust 2019 gross revenue for a new producer in 2020?	Yes, No, or Not Applicable
7. Did COC adjust 2018 or 2019 gross revenue because the applicant had some, but not a full year gross revenue, or expanded their operation from 2019 to 2020?	Yes, No, or Not Applicable
8. Did the applicant timely submit adequate documentation to support the COC adjustment described in item 6 or 7, and was COC calculation supported by the evidence?	Yes, No, or Not Applicable
9. Has COC or designee signed the FSA-1122, recording their approval/disapproval determination in Part E of the FSA-1122?	Yes or No
10. If Part E of the FSA-1122 was signed by COC designee, did the designee have delegated authority from COC?	Yes, No, or Not Applicable
11. Has COC or designee signed the FSA-1122A, recording their approval/disapproval determination in Part F of the FSA-1122A?	Yes, No, or Not Applicable
12. If Part F of the FSA-1122A was signed by COC designee, did the designee have delegated authority from COC?	Yes, No, or Not Applicable
13. Did the applicant meet the 15 percent loss threshold? [2018 or 2019 gross revenue (____)] minus 2020 gross revenue (____) = \$ Loss (____). $\$ \text{ Loss (____) } / [2018 \text{ or } 2019 \text{ gross revenue (____)}] = \% \text{ of loss (must be 15 percent or greater) (____)}$.	Yes or No
14. Is the payment calculation correct? $[2018 \text{ or } 2019 \text{ gross revenue (____)}] \text{ minus } [2020 \text{ Gross Revenue (____)}] \text{ times } [80\% \text{ or } 90\% \text{ (____)}] \text{ minus } [\text{prior CFAP, PLIP, SMHPP, 2020 ERP (____)}] \text{ times } [\text{applicable program factor (TBD) (____)}] = \text{payment amount (prior to payment limitation and payment eligibility reductions)}$	Yes or No

--*

*--154 Internal Controls (Continued)

C DD Reviews (Continued)

Conservation	
15. Has AD-1026 been recorded appropriately in Subsidiary for the applicant and applicable affiliates: “certified”, “not filed”, or “awaiting affiliate certification”? (“Certified” in 2020 subsidiary is required for payment eligibility.)	Yes or No
16. If affiliates with a farming interest, outside of the one seeking benefit, have been identified in Block 4 of AD-1026, was there an AD-1026 certification of compliance obtained for the affiliate?	Yes, No, or Not Applicable
Eligibility	
17. Is CCC-902 on file in the recording county and signed by the person or authorized representative(s) of the legal entity? Note: This question identifies whether CCC-902 is on file and properly signed. CCC-902 must be on file for all applicants who apply for programs subject to payment limitation and/or payment eligibility. If CCC-902 is not on file, the response to this question must be “No”.	Yes or No
18. Was the citizenship status for the applicant (and members of a legal entity) accurately recorded in Business Partner? Note: This question identifies whether the citizenship status, as reported on AD-2047, CCC-901, or automated CCC-902 is properly recorded in the customer’s profile in Business Partner. If a response was not provided on AD-2047, CCC-901, or automated 902, the response must be “No”.	Yes or No
19. If a manual CCC-902 was completed by a legal entity, was CCC-901 completed and signed identifying embedded entity’s member information? Note: This question identifies whether CCC-901 completed when required. Exceptions include: 1) when all first-level members are persons; 2) the legal entity is tax exempt; and 3) an automated farm operating plan is completed through Business File. If an automated CCC-902 is on file and signed by an authorized representative for the legal entity, the requirement for having CCC-901 on file is met.	Yes, No, or Not Applicable

--*

*--154 Internal Controls (Continued)

C DD Reviews (Continued)

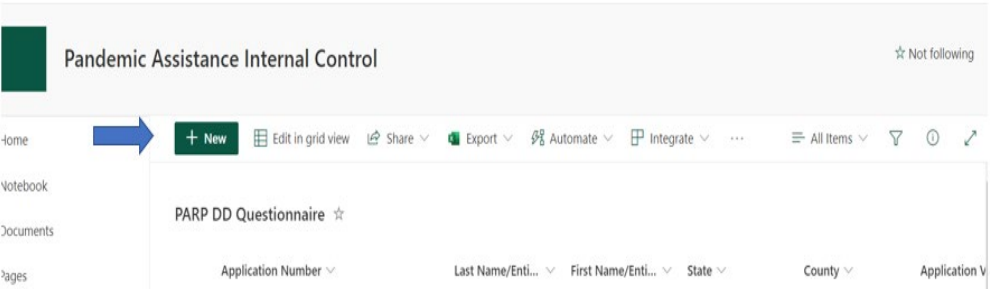
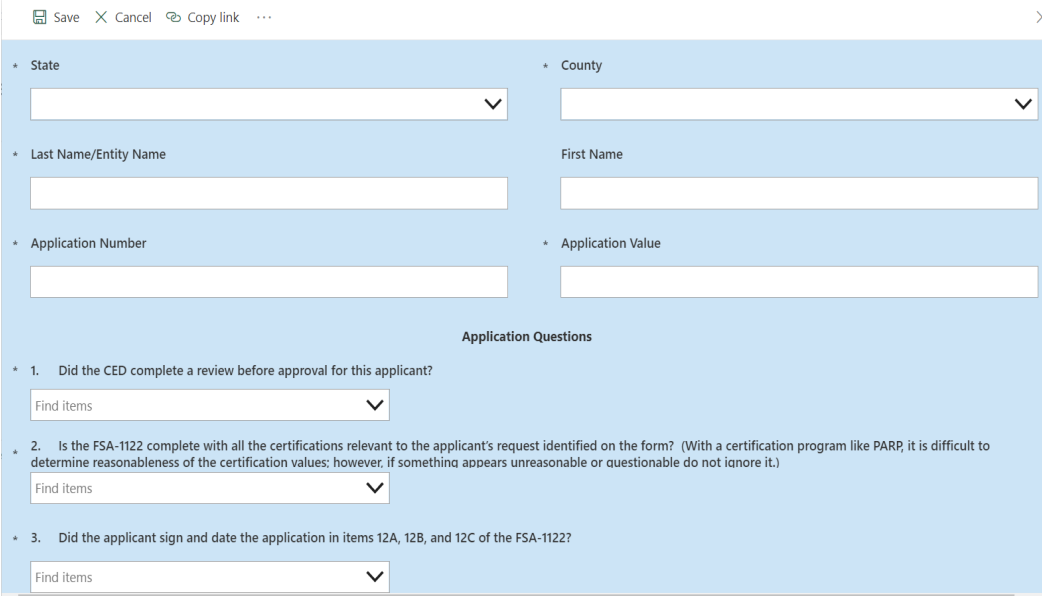
Adjusted Gross Income	
20. Is CCC-941 on file in the recording county, and completed and signed for all persons and legal entities and members of the legal entity, and are the certifications accurately recorded in Subsidiary? Note: This question confirms that CCC-941 is on file and in the recording county, was signed by the person or authorized representative, and was accurately recording in Subsidiary. If the form is not on file, the response must be “No”	Yes, No, or Not Applicable
21. If applicable, is FSA-1123 on file in the recording county, completed, and signed for all persons and legal entities and members of the legal entity and is the certification accurately recorded in Subsidiary?	Yes, No, or Not Applicable
District Director Review: <div style="display: flex; justify-content: space-between; border-top: 1px solid black; border-bottom: 1px solid black;"> Name Date </div>	
Notes: <div style="border: 1px solid black; height: 40px;"></div>	

--*

***--154 Internal Controls (Continued)**

D Recording DD Reviews

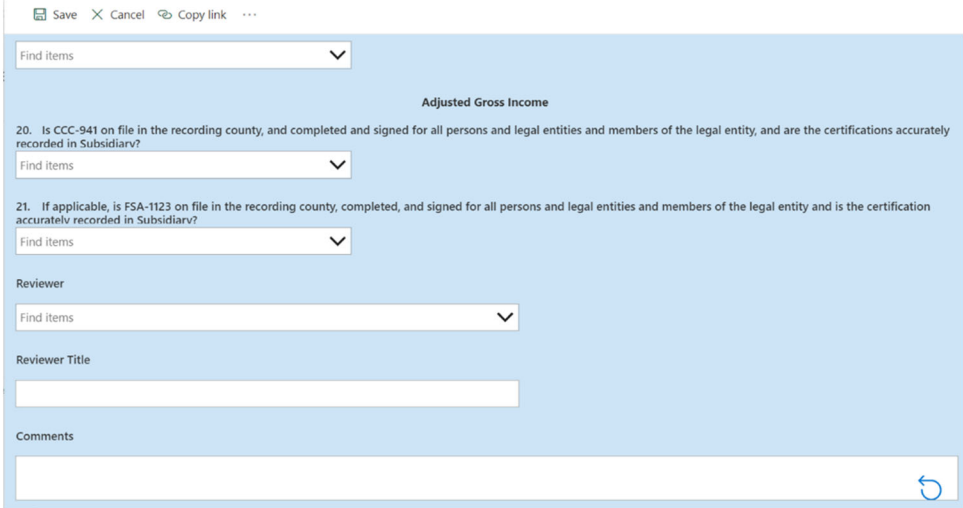
DD review results must be recorded on the Internal Controls SharePoint site. Record the results according to the following table.

Step	Action
1	Access the Pandemic Assistance Inter Control SharePoint at Pandemic Assistance Internal Control - Home (sharepoint.com)
2	<p>SELECT “New”.</p>  <p>The screenshot shows the SharePoint interface for 'Pandemic Assistance Internal Control'. A blue arrow points to the '+ New' button in the top navigation bar. Below the navigation bar, a list of items is visible, with 'PARP DD Questionnaire' selected. The list includes columns for 'Application Number', 'Last Name/Enti...', 'First Name/Enti...', 'State', 'County', and 'Application V'.</p>
3	<p>Complete the survey.</p>  <p>The screenshot shows the 'PARP DD Questionnaire' survey form. It includes fields for 'State', 'County', 'Last Name/Entity Name', 'First Name', 'Application Number', and 'Application Value'. Below these fields is the 'Application Questions' section, which contains three numbered questions, each with a 'Find items' dropdown menu.</p>

--*

***--154 Internal Controls (Continued)**

D Recording DD Reviews (Continued)

Step	Action
4	<p>Enter the name of the DD reviewer. CLICK “Save” to submit.</p> 

--*

155-169 (Reserved)

--Section 2 PARP Producer Eligibility Policies and Provisions*170 Producer Eligibility****A Eligible Producer**

[7 CFR 9.303] A producer is a person or legal entity who was in the business of farming to produce an agricultural commodity during a part of calendar year 2020, and who was entitled to a share in the agricultural commodity available for marketing or would have shared had the agricultural commodity been produced and marketed. For PARP, “producer” also includes cattle feeder operations.

To be eligible for a PARP payment, a producer must be 1 of following:

- citizen of the United States
- resident alien or “lawful alien” (possessing a Resident Alien Card (I-551))
- partnership organized under State Law
- corporation, LLC, or other organizational structure organized under State law
- Indian Tribe or Tribal organization, as defined in section 4(b) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5304)
- foreign person or foreign entity who meets Foreign Person Rules as described in 5-PL.--*

***--170 Producer Eligibility**

B Ineligible Producers

The following producers are **ineligible** for PARP payments:

- Federal, State, and local governments, including public schools as described in 5-PL
- producers who did not have a reported ownership interest in an agricultural commodity, excluding cattle feeder operations.
- producers who have been suspended, debarred, or otherwise excluded from participating in Federal programs (1-CM, paragraph 823)
- producers who do not meet payment limitation, payment eligibility, AGI and HELC/WC requirements for PARP.--*

--171 Notification of Interest Requirements*A Names, Addresses, and Taxpayer Identification Numbers**

To be eligible to receive a PARP payment and facilitate administration of payment limitation, payment attribution, and other payment eligibility requirements, a person or legal entity must provide their name, address, and taxpayer identification number to USDA. In addition, a legal entity must provide the name, social security number (SSN) or individual taxpayer identification number (ITIN), address and ownership share of each person, or the name, employer identification number (EIN), address and ownership share of each legal entity that holds or acquires an ownership interest in the legal entity.

B Payment Reductions

A PARP payment to a legal entity will be reduced in proportion to a member's ownership share when the social security number (SSN) or individual taxpayer identification number (ITIN) for a person, or employer identification number (EIN) for a legal entity, holding less than a 10 percent direct, or indirect ownership interest is not provided to USDA. Additionally, a legal entity will not be eligible to receive a payment when a valid taxpayer identification number for a person or legal entity that holds a direct or indirect ownership interest of 10 percent or greater, at or above the fourth level of ownership in the business structure, is not provided to USDA.

172 PARP Payment Limitation and Payment Attribution**A Payment Limitation**

[7 CFR 9.307(e)] The total amount of PARP payments that a person or legal entity (excluding general partnerships and joint ventures) may receive is \$125,000.

USDA may establish a lower maximum payment limitation after the application period has ended if the calculated payment amounts exceed the available funding.

Payments to a program applicant that is a joint operation, including a general partnership or joint venture, cannot exceed \$125,000 (or the reduced maximum payment limitation if applicable) per person or legal entity that comprise first level ownership of the general partnership or joint venture, unless the first level member is another joint operation.--*

*--172 PARP Payment Limitation and Payment Attribution (Continued)

B Attribution of Payments

[7 CFR 9.307(f)] A PARP payment made to a legal entity will be considered in combination with other PARP payments attributed to every person or legal entity with a direct or indirect ownership interest in the legal entity. The maximum limitation described in subparagraph A for a legal entity is determined based on payments to the legal entity and members who are an individual person or a legal entity. If a member's combined PARP payments reach the maximum payment limitation when summed from all business in which the person or legal entity has an ownership interest, then subsequent payments to the legal entity will be reduced by the proportionate ownership interest of the member. A payment to a legal entity will be attributed to those members who have a direct or indirect ownership interest in the legal entity, unless the payment of the legal entity has been reduced by the proportionate share of the member because of that member reaching the payment limitation. Attribution of payments made to legal entities will be tracked through 4 levels of ownership in the legal entity and will be reduced based on ownership interest of members below the fourth level as follows.

- First level of ownership – any payment made to a legal entity that is owned in whole or in part by a person will be attributed to the person in an amount that represents the direct ownership interest in the first-level or payment legal entity.
- Second level of ownership – any payment made to a first-level legal entity that is owned in whole or in part by another legal entity (referred to as a second-tier legal entity) will be attributed to the second-level legal entity in the first-level legal entity; if the second-level legal entity is owned in whole or in part by a person, the amount of the payment made to the first-level legal entity will be attributed to the person in the amount that represents the indirect ownership interest in the first-level legal entity by the person.
- Third and fourth levels – except as provided in the second-level ownership, any payments made to a legal entity at the third and fourth levels of ownership will be attributed in the same manner as specified in the second level of ownership.
- Fourth-tier ownership – if the fourth level of ownership is that of a legal entity and not that of a person, a reduction in payment will be applied to the first-level or payment legal entity in the amount that represents the indirect ownership interest in the first-tier or payment legal entity by the fourth-level legal entity.

Payments made directly or indirectly to a person who is a minor child will **not** be combined with the earnings of the minor child's parent or legal guardian.--*

***--173 AGI Requirements**

A \$900,000 Average AGI and \$900,000 2020 AGI

[7 CFR 9.307(b)] Rules for average AGI, as found in 5-PL, apply to PARP.

To be eligible for payment, a person or legal entity (including members, stockholders or partners of the legal entity) must have an average AGI for program year 2020 that does not exceed the \$900,000 limitation, **unless** the person's or legal entity's 2020 AGI is \$900,000 or less.

The 3 base years used to compute the average AGI are 2016, 2017, and 2018. CCC-941 must be completed by all PARP applicants and entity members to the fourth level of ownership in the business structure.

A PARP applicant that previously filed FY2020 CCC-941 is not required to submit a new certification unless the certification on file does not represent the applicant's income level.

Applicants exceeding the \$900,000 limitation may complete FSA-1123 and obtain a certification from a licensed CPA or attorney verifying that their 2020 AGI is less than \$900,000.

Instead of signing FSA-1123, a CPA or attorney may provide a written statement acceptable to FSA according to subparagraph C.--*

*--173 AGI Requirements (Continued)

B FSA-1123, Certification of 2020 Adjusted Gross Income (AGI)

The following is an example of FSA-1123.

OMB Control Number: 0560-0305 Expiration Date: 06/30/2022							
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; vertical-align: top;"> FSA-1123 (12-14-21) </td> <td style="width: 70%; text-align: center;"> U.S. DEPARTMENT OF AGRICULTURE Farm Service Agency </td> </tr> <tr> <td colspan="2" style="text-align: center;"> CERTIFICATION OF 2020 ADJUSTED GROSS INCOME (AGI) </td> </tr> </table>	FSA-1123 (12-14-21)	U.S. DEPARTMENT OF AGRICULTURE Farm Service Agency	CERTIFICATION OF 2020 ADJUSTED GROSS INCOME (AGI)		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 100%;">1. PROGRAM YEAR: 2020</td> </tr> <tr> <td>2. Return completed form to <i>(Name and address of FSA county office or USDA Service Center)</i>:</td> </tr> </table>	1. PROGRAM YEAR: 2020	2. Return completed form to <i>(Name and address of FSA county office or USDA Service Center)</i> :
FSA-1123 (12-14-21)	U.S. DEPARTMENT OF AGRICULTURE Farm Service Agency						
CERTIFICATION OF 2020 ADJUSTED GROSS INCOME (AGI)							
1. PROGRAM YEAR: 2020							
2. Return completed form to <i>(Name and address of FSA county office or USDA Service Center)</i> :							
<p>NOTE: <i>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 Notice of Funds Availability FR Doc. 2021-0012, and the Coronavirus Aid, Relief, Economic Security (CARES) Act (Pub. L. 116-136). 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 nongovernment 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).</i></p> <p>Public Burden Statement (Paperwork Reduction Act): <i>Public reporting burden for this collection is estimated to average 5 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 FSA may not conduct or sponsor a collection of information unless it displays a valid OMB control number.</i></p> <p><i>The provisions of appropriate criminal and civil fraud, privacy, and other statutes may be applicable to the information provided. RETURN THIS COMPLETED FORM TO YOUR COUNTY FSA OFFICE.</i></p>							
3. Name and Address of Individual or Legal Entity <i>(Including Zip Code) (if general partnership or joint venture, complete only for each member)</i>	4. Last (4) Digits - Taxpayer Identification Number (TIN) <i>(Social Security Number for Individual; or Employer Identification Number for Legal Entity)</i>						
PART A - CERTIFICATION OF 2020 ADJUSTED GROSS INCOME							
Persons and Legal Entities (including members holding an ownership interest in the legal entity) that exceed the average AGI limitation of \$900,000 for the 2016, 2017, and 2018 tax years may otherwise qualify for certain Pandemic Assistance, as specified by program requirements, when:							
<ul style="list-style-type: none"> • the person's or legal entity's Adjusted Gross Income (AGI) for the 2020 tax year is \$900,000 or less, and • a certification from a licensed CPA or an attorney is submitted to the FSA/USDA Service Center identified in Item 2, attesting that the person or legal entity identified in Item No. 3 did not have AGI that exceeded \$900,000 for the 2020 tax year. The CPA or Attorney may meet this requirement by completing Part C below or providing a statement that is acceptable to FSA. 							
PART B CERTIFICATION BY PERSON OR AUTHORIZED REPRESENTATIVE FOR THE LEGAL ENTITY							
By signing this form:							
<ul style="list-style-type: none"> • I acknowledge the average AGI for program year 2020 exceeds the \$900,000 statutory average AGI limitation for the person or legal entity identified in Item 3. • I certify the AGI for the 2020 tax year is \$900,000 or less for the person or legal entity identified in Item 3. • I acknowledge that I have read and reviewed all definitions and requirements on Page 2 of this form. • I certify that all information contained in the certification from a licensed CPA or attorney is true and correct, and is consistent with the tax returns filed with the IRS for myself or the legal entity that is seeking to qualify for program benefits subject to a certification of 2020 AGI. • I acknowledge that failure to provide the CPA or attorney certification referenced in Part A to FSA will result in being ineligible for the applicable program benefit. • I certify that I am authorized under applicable state law to sign this certification on behalf of the legal entity identified in Item 3 (for legal entity only). 							
5. Signature (By)	6. Title/Relationship of the Individual if Signing in a Representative Capacity	7. Date (MM-DD-YYYY)					
PART C CERTIFICATION BY LICENSED CERTIFIED PUBLIC ACCOUNTANT / ATTORNEY							
By signing this form:							
<ul style="list-style-type: none"> • I acknowledge that I have read and reviewed all definitions and requirements on Page 2 of this form; • I certify the producer identified in Items 3 and 4 has met the minimum requirements specified in Part A. 							
8. Signature	9. Title (CPA/Attorney)	10. State/License Number	11. Date (MM-DD-YYYY)				
<div style="border: 1px solid black; width: 200px; height: 40px; margin: 0 auto;"></div> Date Stamp							

*--173 AGI Requirements (Continued)

B FSA-1123, Certification of 2020 Adjusted Gross Income (AGI) (Continued)

FSA-1123 (12-14-21)

Page 2 of 2

HOW TO DETERMINE 2020 ADJUSTED GROSS INCOME

Adjusted Gross Income (AGI) means for a:

- person, the amount reported to IRS on the appropriate tax filing documents as AGI.
- legal entity, the comparable measure described in Table 1.

TABLE 1

If certification is by...	Then AGI is the...
a person filing a separate tax return	amount reported as AGI on the final IRS tax return for the person for the applicable tax year.
a person filing a joint tax return	Full amount reported as AGI on the final IRS tax return for the applicable year. EXCEPTION: a certification is provided by a CPA or attorney that specifies what the amounts would have been if separate tax returns would have been filed for the applicable tax year.
an LLC, LLP, LP or similar type of organization	income from trade or business activities, PLUS the amount of guaranteed payments to the members as reported on the final IRS tax returns for the applicable tax year.
an estate or trust	adjusted total income PLUS charitable deductions as reported on the final IRS tax return for the applicable tax year.
a corporation, including subchapter S corporation	total taxable income PLUS the amount of charitable contributions as reported on the final IRS tax return for the applicable tax year.
a tax-exempt or non-profit organization	unrelated business taxable income as reported to LESS any income from noncommercial sources as reported on the final IRS tax return for the applicable tax year.

WHO MUST COMPLETE THIS FORM:

Applicants that are an individual person, or legal entities and the members holding an ownership interest at the 4th level of ownership and above in the business structure in the legal entity applying. General partnerships and joint ventures are not required to file this form. However, members holding an ownership interest at the 4th level of ownership and above in an applicant that is a general partnership or joint venture are required to file.

This form can only be signed by the individual authorized under state law to sign as a representative of the legal entity identified in Item 3.

INSTRUCTIONS FOR COMPLETION OF FSA-1123

Item No./Field name	Instruction(s)
1. Program Year	The program year and tax year is 2020.
2. Return Completed Form To	Enter the name and address of the FSA county office or USDA service center where the completed FSA- 1123 will be submitted.
3. Individual or Legal Entity's Name and Address	Enter the individual's or legal entity's name and address.
4. Taxpayer Identification Number	Enter the <u>Last 4 Digits of the</u> taxpayer identification number for the individual or legal entity identified in Item 3.
5. Signature	Sign after reading the acknowledgments, responsibilities, authorizations, and affirming the accuracy of the CPA or attorney certification. <i>(INDIVIDUAL OR ENTITY)</i>
6. Title/Relationship	Enter title or relationship to the legal entity identified in Item 3.
7. Date	Enter the signature date in month, day, and year.
8. Signature	Read the acknowledgments, responsibilities, and authorizations, before signing. <i>(CPA or Attorney Only)</i> .
9. Title	Identify licensed Certified Public Accountant (CPA) or Attorney as applicable.
10. State/License Number	Enter applicable State the CPA or attorney is licensed to practice in, followed by the associated individual license number.
11. Date	Enter the signature date in month, day, and year.

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.

--*

--173 AGI Requirements (Continued)*C Statements From CPA or Attorney**

Statements certifying AGI compliance on behalf of a person or legal entity will only be accepted from a licensed CPA or attorney and **must** include the following:

- CPA's or attorney's license number
- explanation for the reasons for the statement (subparagraph D)
- acknowledgement of having reviewed and agrees to:
 - 2020 AGI limitations, definitions, programs involved, and compliance requirements
 - CPA or attorney has made inquiries and understands the tax years used to calculate the average AGI for applicable years
 - the representations made in the statement may be relied upon by USDA to allow program benefits to be retained or received and that a false certification can result in sanctions including criminal sanctions for persons associated with the false representations
 - additional information may be requested by USDA, a review may be conducted by USDA, and further inquiry may be made to IRS to assure that all information filed with USDA by all parties is true, correct, and complete
- relevant information on the most recently filed tax return for the 2020 tax year--*

*--173 AGI Requirements (Continued)

C Statements From CPA or Attorney (Continued)

- if applicable, a detailed explanation of how the applicable AGI limitations were not exceeded even though the information the tax return indicates otherwise.

Note: The following enclosure that provides instructions, terms, and conditions for CPA or Attorney certification statements **must** be included with the notifications illustrated in subparagraphs D and F.

**AGI Enclosure
(Pandemic Assistance Revenue Program)**

Instructions, Terms, and Conditions for CPA or Attorney Certification Statement

Rule:

Applicants that are an individual person or legal entity (including members of the legal entity) are ineligible for Pandemic Assistance Revenue Program if the average AGI (or comparable measure) exceeds \$900,000 for the 2016, 2017 and 2018 tax years, unless the applicant's:

- 2020 AGI is \$900,000 or less.

Note: A legal entity's payment will be reduced for AGI ineligibility of any member at, or above the 4th level of ownership in the entity's ownership structure based on the ineligible member's ownership share.

Instead of signing form FSA-1123, a certification statement may be provided and will only be accepted from licensed certified public accountants (CPA's) and attorneys. Statements from enrolled agents will **not** be accepted. If a statement is submitted by a CPA or an attorney to certify compliance with the \$900,000 AGI limitation for the 2020 tax year, the statement **must** include the following elements:

1. CPA's or attorney's State license identification number.
2. Explanation of the reason for the certification statement (see enclosed example)
3. Acknowledgment of having read and understood, and agreement to, the terms and conditions of this enclosure, including the following:
 - a. The CPA/attorney acknowledges and agrees to having reviewed and being familiar with the AGI requirements for Pandemic Assistance, having made such inquiries as are necessary.
 - b. To apprise the CPA/Attorney of such matters and understands that the tax year used to determine AGI for Pandemic Assistance is 2020.
 - c. The representations the CPA/attorney makes in the certification statement may be relied upon by the government to allow benefits to be retained or received and that a false certification can result in sanctions including criminal sanctions for those persons associated with the false representations.
 - d. Additional information may be requested by USDA, a review may be conducted by USDA, and further inquiry may be made to IRS to ensure that all information filed with USDA by all parties is true, correct, and complete.
4. Relevant information on the tax return for the 2020 tax year.
5. If applicable, detailed explanations of how the applicable AGI limitation was not exceeded even though the information on the tax return indicates otherwise.
6. For a person filing a joint tax return, the certification of the amount reported as "adjusted gross income" on the final federal income tax return specifies the manner in which such income would have been declared and reported if the persons had filed two separate returns and that the calculation is consistent with the information supporting the filed joint return.

--*

*--173 AGI Requirements (Continued)

D Example of CPA or Attorney Statement for AGI Compliance

The following is an example of a CPA or attorney statement for AGI compliance certification and verification purposes.

[CPA/Attorney Name]
 [Street and/or mailing address]
 [City, State ZIP Code]

[Date]

[County Office name]
 [Street and/or mailing address]
 [City, State ZIP Code]

I, [insert name], am [insert "a certified public accountant (CPA)" or "an attorney" as appropriate] practicing in [insert city, State]. My license identification number is [insert license number] in [State].

I have been asked by [insert name of producer] to certify that [insert name of producer]'s 2020 AGI is \$900,000 or less as reported to IRS.

For purposes of this letter and my representations below, my "certification" is limited only to my knowledge of [insert name of producer]'s federal income tax returns based upon either my preparation of such returns or my readings of those returns that I did not prepare. The preparation or review of these returns was based upon the information provided by [insert name of producer]. [Insert name of producer] has represented to me that the information supplied to me is, to the best of [his/her/its] knowledge, true, correct, and complete. In accordance with Treasury Department Circular No. 230, section 10.34 (d), I relied in good faith without verification upon the information provided by [insert name of producer]; however, I did not ignore the implications of information furnished to, or actually known by me, and I made reasonable inquiries if the information as furnished appeared to be incorrect, inconsistent with an important fact or another factual assumption, or was incomplete. This "certification" does not include any representations or assurances as to the accuracy or completeness of the information contained in [insert name of producer]'s federal income tax returns or imply that I have performed procedures beyond those required under Circular No. 230. In addition, this "certification" does not include any representations or assurances as to the accuracy or completeness of the information contained in [insert name of producer]'s federal income tax returns that I did not prepare.

I acknowledge that I have read, understand, and agree to the terms and conditions of the AGI Enclosure 1 with the following conditions.

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

(Continued)

1

*--173 AGI Requirements (Continued)

D Example of CPA or Attorney Statement for AGI Compliance (Continued)

The following are correct statements:

- Based on a representation provided by [insert name of producer], or the confirmations of [his/her/its] e-filed federal income tax returns [insert the applicable tax return form number], the 2020 federal income tax returns were timely filed.
- I am not aware of subsequently filed federal income tax returns, whether superseding or amended, other than those identified above related to the tax years identified above.
- I am not aware of any adjustments made by the Internal Revenue Service or any state taxing authority to the federal income tax returns identified above.
- I understand that the adjusted gross income means the adjusted gross income as defined under 26 U.S.C. 62, or comparable measure, of the person or legal entity for the 2020 tax year.
- According to the most recent tax return filed for 2020, [insert name of producer]'s reported AGI is \$900,000 or less.

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

Signed

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

Dated: [insert date]

2

--*

***--173 AGI Requirements (Continued)**

E Option Available for Spouses for Joint Tax Return Filers

In addition to the AGI compliance certification requirements in subparagraph A, a person who filed joint tax returns may provide a certification statement from a CPA or an attorney that includes both of the following:

- specifies the way income would have been declared and reported had the person filed a separate tax return
- the total allocations of income are consistent with the information that supports the filed joint tax returns.--*

*--173 AGI Requirements (Continued)

F Example of CPA or Attorney Statement for AGI Compliance for Joint Tax Filers

The following is an example of CPA or attorney statement for AGI compliance certification and verification purposes with the allocation of income between the filers of a joint tax return.

For Joint Filers

[CPA/Attorney Name]
[Street and/or mailing address]
[City, State ZIP Code]

[Date]

[County Office name]
[Street and/or mailing address]
[City, State ZIP Code]

I, [insert name], am [insert "a certified public accountant (CPA)" or "an attorney" as appropriate] practicing in [insert city, State]. My license identification number is [insert license number] in [State].

I have been asked by [insert name of producer] to certify that [insert name of producer]'s 2020 AGI is \$900,000 or less as reported to IRS.

For purposes of this letter and my representations below, my "certification" is limited only to my knowledge of [insert name of producer]'s federal income tax returns based upon either my preparation of such returns or my readings of those returns that I did not prepare. The preparation or review of these returns was based upon the information provided by [insert name of producer]. [Insert name of producer] has represented to methat the information supplied to me is, to the best of [his/her/its] knowledge, true, correct, and complete. In accordance with Treasury Department Circular No. 230, section 10.34 (d), I relied in good faith without verification upon the information provided by [insert name of producer]; however, I did not ignore the implications of information furnished to, or actually known by me, and I made reasonable inquiries if the information as furnished appeared to be incorrect, inconsistent with an important fact or another factual assumption, or was incomplete. This "certification" does not include any representations or assurances as to the accuracy or completeness of the information contained in [insert name of producer]'s federal income tax returns or imply that I have performed procedures beyond those required under Circular No. 230. In addition, this "certification" does not include any representations or assurances as to the accuracy or completeness of the information contained in [insert name of producer]'s federal income tax returns that I did not prepare.

I acknowledge that I have read, understand, and agree to the terms and conditions of the AGI Enclosure 1 with the following conditions.

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

(Continued)

1

--*

*--173 AGI Requirements (Continued)

F Example of CPA or Attorney Statement for AGI Compliance for Joint Tax Filers (Continued)

For Joint Filers

The following are correct statements:

- Based on a representation provided by Mr. and Mrs. Farmer [insert name of producer], or the confirmations of [their] e-filed federal income tax returns [insert the applicable tax return form number], the 2020 federal income tax returns was timely filed.
- I am not aware of subsequently filed federal income tax return, whether superseding or amended, other than those identified above related to the tax year identified above.
- I am not aware of any adjustments made by the Internal Revenue Service or any state taxing authority to the federal income tax returns identified above.
- I understand that the adjusted gross income means the adjusted gross income as defined under 26 U.S.C. 62, or comparable measure, of the person or legal entity for the 2020 tax year.
- According to the most recent joint tax return filed for 2020, Mr. or Mrs. Farmer's [insert name of producer] AGI would have been \$900,000 or less had he/she and spouse filed separate tax returns.

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

Signed

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

Dated: [insert date]

--*

--173 AGI Requirements (Continued)*G Verifying AGI Certifications**

COC or reviewing authority may do the following:

- question all or part of an AGI certification provided by an individual or legal entity
- request documentation, such as tax records, from the individual or legal entity
- use requested information to verify certification made by the individual or legal entity for AGI certification purposes.

COC or reviewing authority shall record the following in COC or STC minutes:

- individuals and entities reviewed
- findings and results of reviews
- determinations of compliance or noncompliance with each AGI limitation.

COC or reviewing authority must provide the following:

- written notice to the individuals and entities of review results
- appeal rights according to 1-APP.

174 Indian Tribes and Tribal Organizations**A Payments to Indian Tribes and Tribal Organizations**

Payments made to a PARP applicant that is an Indian Tribe or Tribal organization, as defined in section 4(b) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5304), are not subject to:

- payment limitation described in subparagraph 172 A
- attribution of payments described in subparagraph 172 B
- AGI requirements described in subparagraph 173 A.--*

*--175 Other Eligibility Provisions

A HELC/WC Compliance

Certification of conservation compliance (HELC/WC compliance), AD-1026, and provisions of 6-CP statutorily apply to PARP. The producer applying for PARP agrees to conservation compliance provisions on FSA-1122, Part A, items 6, 6A, 6B, and 7.

PARP applicants that have AD-1026 continuous certification with box 5B, agreeing to FSA-1122, Part A, item 6A, do not have to file new AD-1026. PARP applicants filing AD-1026 for the first time can certify AD-1026 with box 5B if they meet those provisions.

These producers do not have to establish farm records for which their certification of compliance applies (6-CP, subparagraph 641 D). A producer's certification of box 5B for PARP is a certification that the producer:

- does not participate in any USDA benefits subject to HELC and WC compliance except Federal Crop Insurance **or PARP**
- only has interest in land devoted to agriculture that is exclusively used for perennial crops (excluding sugar cane), such as tree fruits, tree nuts, grapes, olives, native pasture, and perennial forage

Note: If the applicant produces alfalfa, the applicant must contact NRCS to determine whether this production qualifies as the production of a perennial crop.

- has not converted a wetland after **December 23, 1985**.

Note: The December 23, 1985, FSA-1122 wetland **conversion** certification date is used as low risk assessment of conservation compliance violation to forego farm records establishment for producers that have perennial crops only. A wetland converted December 24, 1985, through November 28, 1990 (determination of CW) is not a conservation compliance violation (those acreages may incur a wetland planting violation but not a conversion violation).--*

--175 Other Eligibility Provisions (Continued)*A HELC/WC Compliance (Continued)**

Applicants that do not have any interest in agricultural land (such as cropland, pastureland, rangeland, or forestland) certify to compliance by checking box 5A of AD-1026 (discussed in FSA-1122, Part A, item 6B), as they do with other USDA benefits subject to conservation compliance (farm records are not required; see 6-CP, subparagraph 641 D).

All other producers (discussed in FSA-1122, Part A, item 6) that do not have continuous AD-1026 certification of compliance on file, must file a complete AD-1026 according to provisions in 6-CP (including certification of Part B HELC/WC compliance questions). 6-CP, subparagraph 641 D states these producers must establish farm records to which their certification of compliance applies before recording AD-1026 as “certified”. However, for PARP, County Offices will record AD-1026 as “certified” when received. County Offices will keep these AD-1026’s in a “need to establish farm records folder” if information is not readily available to establish them. The producers will be contacted to do so as workload and time allows. Certification of AD-1026, recorded in subsidiary, is still required for the PARP payment to process.

B Controlled Substance

State- or Federal-controlled substances convictions for planting, cultivating, growing, producing, harvesting, storing, trafficking, and possession apply to PARP. See 1-CM, paragraph 871.--*

--176 Eligibility Form Requirements*A Payment Limitation, Payment Eligibility, and AGI Forms**

The automated CCC-902 will be completed according to 5-PL and 3-PL (Rev. 2) by **all** PARP applicants to collect:

- names, addresses, and taxpayer identification numbers for the person or legal entity (and its members)
- member information for legal entities (including joint operations)
- citizenship status for the person or legal entity (and its members)
- contributions of foreign persons.

Notes: The manual CCC-902I (Parts A and B), CCC-902E (Parts A, B, and C), and CCC-901 (if applicable) may be used to collect the required information for PARP. Information collected on manual forms **must** be loaded in Business File according to 3-PL (Rev. 2) and Business Partner according to 11-CM.

Applicants who are foreign persons or foreign entities as defined in 5-PL must complete CCC-902 to collect contributions of the foreign persons.--*

***--176 Eligibility Form Requirements (Continued)**

A Payment Limitation, Payment Eligibility, and AGI Forms (Continued)

CCC-903 will be used to document COC payment limitation, producer eligibility, and foreign person eligibility determinations.

CCC-941 will be used to collect the certification of Average AGI for the PARP applicant.

FSA-1123 will be used to collect 2020 AGI certifications from the PARP applicant and CPA or attorney, as applicable.

CCC-860 will be used by applicants to report SDA (including gender), limited resource, veteran, and beginning farmer and rancher status.

B HELC/WC Eligibility Forms

PARP applicant and applicable affiliates will complete AD-1026 according to 6-CP.

177 Timeframe for Filing Eligibility Documents

A Deadline for Filing Eligibility Documents

[7 CFR 9.305] PARP applicants **must** file all PARP eligibility documents within 60 calendar days from the date of the PARP application deadline.

Failure to timely provide all eligibility forms may result in no payment or a reduced payment.--*

178-189 (Reserved)

--Section 3 PARP Policy and Provisions*190 PARP Eligibility****A General Eligibility for PARP**

PARP provides financial assistance to eligible producers and for a wide variety of agricultural commodities including crops, aquaculture, livestock, livestock byproducts, and other animal or animal byproducts that are produced as part of a farming operation and intended to be marketed commercially.

Assistance is available to producers who suffered at least 15 percent gross revenue decrease in calendar year 2020 because of the COVID-19 pandemic, including those producers who produced agricultural commodities that were not eligible for CFAP 1 and CFAP 2.

Eligible producers for PARP must have been in the business of farming for at least a part of the 2020 calendar year to produce an agricultural commodity and have been entitled to a share of the agricultural commodity available for marketing or would have shared had the commodity been produced and marketed.

B Eligible Commodities

PARP provides direct payments to eligible producers for **all** agriculture commodities that have been impacted by COVID-19 except for:

- wild free-roaming animals
- horses and other animals used or intended to be used for racing or wagering
- aquatic species that do not meet the definition of aquaculture
- *Cannabis sativa L.* and any part of that plant that does not meet the definition of hemp
- timber.--*

***--191 Signup Period**

A PARP Signup Period

The signup period for PARP begins January 23, 2023 and will end on June 02, 2023. Producers must timely file FSA-1122 (and FSA-1122A, if applicable) at any USDA Service Center during the enrollment period.

FSA-1122's submitted or postmarked after 06-02-2023, will be disapproved. The following language is provided as guidance and may be modified to fit individual situations. A letter must be sent, and a copy of the letter filed in the case file. This letter is intended for a COC decision.

Dear (enter name of applicant),

This letter acknowledges receipt of FSA-1122, Pandemic Assistance Revenue Program (PARP) application. You submitted the application after the end of the signup period.

The signup period for PARP ended on 06/02/2023. You filed your FSA-1122 PARP application on (enter the applicable date).

Accordingly, the (enter applicable county) County Committee (COC) has determined you did not timely file your FSA-1122 PARP application; therefore, your application is denied.

If you believe the facts of this decision are not correct, you may file a written appeal of this determination with the county FSA committee within 30 days of your receipt of this decision. To file an appeal of this decision (insert appropriate language from 1-APP (Rev. 2) for a COC decision and include all appropriate and applicable review rights according to 1-APP (Rev. 2) for a COC decision).

Sincerely,

County Executive Director

If necessary, County Offices will use registers according to 1-CM.--*

***--192 Allowable Gross Revenue**

A Determining Allowable Gross Revenue

Allowable gross revenue includes all revenue a producer received on a “cash basis” during the applicable calendar year and reported to IRS on Schedule F or some other Federal tax form. Allowable gross revenue does **not** include costs or expenses associated with revenue generated by the farming operation.

Allowable gross revenue must have been received from the production or sale of an agricultural commodity including crops, aquaculture, livestock, livestock byproduct or other animal or animal byproduct. The agricultural commodity must have been produced in the United States or produced outside the United States by a producer located in the United States and marketed in the United States.--*

***--192 Allowable Gross Revenue (Continued)**

A Determining Allowable Gross Revenue (Continued)

Use the following table to identify gross revenue sources to include and exclude from the certification of allowable gross revenue.

Allowable gross revenue includes revenue from the following sources:	Allowable gross revenue excludes revenue from the following sources:
<ul style="list-style-type: none"> • Sales of agricultural commodities produced by the applicant, including sales resulting from value added through post-production activities. <p>Note: Include income from:</p> <ul style="list-style-type: none"> • inventory carried over from the prior tax year • post-production activities (value added) example, 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.) • Interest Charge Domestic International Sales Corporation (IC-DISC) income from the sale of agricultural commodities. 	<ul style="list-style-type: none"> • Pandemic Assistance from: <ul style="list-style-type: none"> • Coronavirus Food Assistance Program (CFAP) 1 • Coronavirus Food Assistance Program (CFAP) 2 • Pandemic Livestock Indemnity Program (PLIP) • Spot Market Hogs Pandemic Program (SMHPP). • 2020 Emergency Relief Program (ERP) Payments. • Wild free-roaming animals. • Horses and other animals used for racing or wagering.

--*

*--192 Allowable Gross Revenue (Continued)

A Determining Allowable Gross Revenue (Continued)

<p>Allowable gross revenue includes revenue from the following sources:</p>	<p>Allowable gross revenue excludes revenue from the following sources:</p>
<ul style="list-style-type: none"> • Sales of agricultural commodities purchased for resale, less the cost or other basis of such commodities. <p>Note: The sale of eligible aquatic species must be raised by a commercial operator and in water in a controlled environment.</p> <ul style="list-style-type: none"> • The taxable amount of cooperative distributions directly related to the sale of agricultural commodities produced by the applicant. • Payments received under the following agricultural programs regardless of crop year or program year: <ul style="list-style-type: none"> • Agriculture Risk Coverage and Price Loss Coverage (ARC/PLC) • Biomass Crop Assistance Program (BCAP) • Dairy Margin Coverage Program (DMC) • Loan Deficiency Payment (LDP) and Market Loan Gains (MLG) • Market Facilitation Program (MFP) • Margin Protection Program (MPP Dairy) • Seafood Trade Program (STRP). 	<ul style="list-style-type: none"> • 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 L.</i> 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. • Timber. • Resale of items not held for characteristic change.

--*

*--192 Allowable Gross Revenue (Continued)

A Determining Allowable Gross Revenue (Continued)

Allowable gross revenue includes revenue from the following sources:	Allowable gross revenue excludes revenue from the following sources:
<ul style="list-style-type: none"> • Pandemic Market Volatility Assistance Program (PMVAP) benefits received, regardless of the calendar year in which the payment was received. • Commodity Credit Corporation (CCC) loans reported under election if elected to be treated as income and reported to IRS. • Crop insurance proceeds received from FCIC or a private plan of insurance regardless of crop year (as reported to IRS). 	<ul style="list-style-type: none"> • Income from a pass-through entity such as an S Corporation or LLC. <p>Note: If the applicant is an entity that passes its revenue onto the owners for tax purposes, the revenue earned by the entity will be the allowable gross revenue certified to by the entity as the PARP applicant. The owners in a pass-through entity cannot claim the revenue earned from the pass-through entity as allowable gross revenue.</p> <ul style="list-style-type: none"> • Conservation Program payments. • Certificate Exchanges.

--*

*--192 Allowable Gross Revenue (Continued)

A Determining Allowable Gross Revenue (Continued)

<p>Allowable gross revenue includes revenue from the following sources:</p>	<p>Allowable gross revenue excludes revenue from the following sources:</p>
<ul style="list-style-type: none"> • Federal disaster program payments under the following programs: <ul style="list-style-type: none"> • 2017 Wildfire and Hurricanes Indemnity Program (WHIP) • Emergency Assistance for Livestock, Honeybees, and Farm Raised Fish (ELAP) • Livestock Forage Disaster Program (LFP) • Livestock Indemnity Program (LIP) • Noninsured Crop Disaster Assistance Program (NAP) • Milk Loss Program • On-Farm Storage Loss Program (OFSLP) • Tree Assistance Program (TAP) • Wildfires and Hurricanes Indemnity Program+ (WHIP+). • Payments issued through grant agreements with FSA for losses of agricultural commodities. • Revenue from raised breeding livestock. 	<ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> • cost-share assistance • loss of buildings • etc. • Custom hire income. • Net gain from hedging or speculation. • Wages, salaries, and tips. • Cash rent. • Rental of equipment or supplies. • Revenue earned as a contract producer.

--*

***--192 Allowable Gross Revenue (Continued)**

A Determining Allowable Gross Revenue (Continued)

Allowable gross revenue includes revenue from the following sources:	Allowable gross revenue excludes revenue from the following sources:
<ul style="list-style-type: none"> • Revenue earned as a cattle feeder operation. • NOAA grants and State program funds providing direct payments for the loss of agricultural commodities or the loss of revenue from agricultural commodities. • Other revenue directly related to the production of agricultural commodities that IRS requires the applicant to report as income including but not limited to: <ul style="list-style-type: none"> • Federal and State gas/fuel tax credits • income from by-passed (unharvested) acres • commodity specific income received from State or local governments. 	

Note: A tool and instructions have been developed to assist producers in determining their 2018 or 2019 and 2020 Allowable Gross Revenue and are available at <https://www.farmers.gov/parp> .--*

--193 Allowable Gross Revenue Certification*A Producer Allowable Gross Revenue Certification Requirements**

A producer applying for PARP benefits will self-certify either 2018 or 2019 allowable gross revenue as elected by the producer, and 2020 allowable gross revenue on FSA-1122. The producer's certification must exclude revenue from sources of ineligible commodities identified in subparagraph 190 B. The applicant's certification must be based on the producer's nationwide ownership interest in agricultural commodities, regardless of where a commodity was grown or stored, or an eligible cattle feeder operation's nationwide revenue.

Note: Ownership interest does not mean interest as a landowner. In this context, ownership interest means as owner of the commodity with both control of and title to the commodity.

Applicants who file a Federal tax return with another person or legal entity will self-certify their allowable gross revenue based on what their allowable gross revenue would have been had they filed taxes separately for the applicable year.

PARP participants must maintain documentation for 5 years after the date of approval, to support all certifications of allowable gross revenue.

Participants receiving PARP payments must permit authorized representatives of USDA or GAO, during regular business hours, to enter the agricultural operation and to inspect, examine, and allow representatives to make copies of books, records, or other times for the purpose of confirming the accuracy of the information provided by the participant.--*

***--193 Allowable Gross Revenue Certification (Continued)**

B Supporting Documentation and COC Allowable Gross Revenue Adjustments

COC may request additional documentation to support the allowable gross revenue certifications made by the producer before approving the application. COC will notify the applicant in writing, requesting supporting documentation be provided within 30 calendar days from receiving notification.

If the applicant fails to timely provide acceptable documentation, COC will disapprove the application, notify the producer, and provide appeal rights according to 1-APP.

Based on the supporting documentation, COC may determine to adjust the applicant's allowable gross revenue certification(s). In these cases, COC must thoroughly document its reason and basis for the adjustment in the COC minutes, notify the applicant in writing of its determination and provide appeal rights according to 1-APP.

Note: COC adjustments made according to this subparagraph may result in the 15 percent trigger not being met to qualify for a PARP payment.--*

***--193 Allowable Gross Revenue Certification (Continued)**

C Changes in Farming Operations From 2018 or 2019 to 2020

A producer’s farming operation may have undergone a structural change in its business operations from 2018 or 2019 to 2020, but not to the extent the farming operation is a new operation described in subparagraph D. The following table provides situations that would **not** be considered a new farming operation for PARP.

IF...	THEN...
an individual person conducted a farming operation in 2018 or 2019 and created an LLC (using the SSN of the person or an EIN) wholly owned by the individual that started to farm beginning in 2020	LLC would be the PARP applicant and the allowable gross revenue to count for 2018 or 2019 would be that of the individual person and the 2020 gross revenue would be that of the LLC.
a producer conducted a farming operation in 2018 or 2019 as an individual person and created a revocable trust (using the SSN of the person or an EIN) where the person is the sole grantor/beneficiary	the revocable trust would be the PARP applicant and the allowable gross revenue to count for 2018 or 2019 would be that of the individual person and the 2020 gross revenue would be that of the revocable trust.
a producer conducted a farming operation in 2018 or 2019 as an individual person and created a sole proprietorship in 2020	the sole proprietorship would be the PARP applicant and the allowable gross revenue to count for 2018 or 2019 would be that of the individual person and the 2020 gross revenue would be that of the sole proprietorship.
a non-family legal entity conducted its farming operation in 2018 or 2019 and the legal entity’s membership changed beginning in 2020 (increased or decreased members or shares) and may or may not have changed its TIN	provided the 2020 gross revenue is received from the same sources and the operation stayed the same in terms of equipment and management used in the operation compared to 2018 or 2019, the legal entity would be the PARP applicant. Allowable gross revenue to count for 2018 or 2019 and 2020 would be the gross revenue reported to IRS associated with the legal entity’s TIN.

--*

***--193 Allowable Gross Revenue Certification (Continued)**

C Changes in Farming Operations From 2018 or 2019 to 2020 (Continued)

IF...	THEN...
a legal entity, owned 50/50 by mom and dad conducted its operation in 2018 or 2019 and in 2020, the legal entity was reorganized, added family members described in 5-PL, and obtained a new TIN	the new legal entity would be the PARP applicant. Because the entity is wholly owned by family members, the change in TIN is not recognized as a new legal entity and the gross revenue to count would be the 2018 or 2019 gross revenue of the old entity and the 2020 gross revenue of the new legal entity.
a legal entity changes to a joint operation or vice versa, and the members holding an ownership interest do not change	the new legal entity or joint operation would be the program applicant and the allowable gross revenue to count for 2018 or 2019 would be that of the prior year entity or joint operation and the 2020 gross revenue would be that of the new legal entity or joint operation.

Any situations not described in this table may be forwarded to the State Office for consideration. The State Office will evaluate and submit the situation to the PARP Program Manager through DAFP by e-mail to RA.FSA.DCWA2.ppb@wdc.usda.gov. In the subject line, include State abbreviation, PARP, and date. For example: NY/PARP/02-01-2023.--*

--193 Allowable Gross Revenue Certification (Continued)*D New Producer in 2020**

A new producer in 2020 is a producer who began farming in 2020 and who does not have gross revenue to report from a prior year. The producer will self-certify their **actual** allowable gross revenue for 2020 on FSA-1122, Pandemic Assistance Revenue Application (PARP) Application and self-certify their **expected** allowable gross revenue for 2020 on FSA-1122A, Continuation Sheet for Pandemic Assistance Revenue Program (PARP) Adjusted Revenue.

Note: See exceptions to “new operations” described in subparagraph C.

The producer **must** provide documentation to COC to support their certification of **expected** allowable gross revenue within 30 calendar days of submitting FSA-1122 and FSA-1122A. Acceptable documentation includes, but is not limited to:

- financial documents such as a business plan or cashflow statement that demonstrates an **expected** level of gross revenue
- sales contracts or purchase agreements that demonstrates an **expected** level of gross revenue
- documentation supporting production capacity, use of existing production capacity, or physical alterations that demonstrate production capacity.

COC will:

- adjust the 2019 allowable gross revenue on FSA-1122 to equal the producer’s certification of **expected** allowable gross revenue in 2020 when the documentation supports what the producer’s **expected** allowable gross revenue would have been for 2020
- thoroughly document its decision in the COC minutes
- notify the producer of its determination and afford appeal rights according to 1-APP.

A new producer in 2020 who does not timely provide documentation acceptable to COC will not receive a COC adjustment to the 2019 allowable gross revenue.--*

***--193 Allowable Gross Revenue Certification (Continued)**

E New Producer in 2019

A new producer in 2019 is a producer who began farming in 2019 that does not have a full year’s gross revenue to report for 2019. The producer will self-certify their **actual** allowable gross revenue for both 2019 and 2020 on FSA-1122 and complete FSA-1122A.

The producer may seek an adjustment to their 2019 allowable gross revenue. The producer **must** provide documentation to COC to support their certification of production they could have expected in 2019 had they been in operation for the full calendar year. The documentation must be provided within 30 calendar days of submitting FSA-1122 and FSA-1122A.

Acceptable documentation includes the following types of evidence and examples.

Basis or Reason for Increase	Examples and Evidence Include, But Are Not Limited to	Unit of Measure Includes, But Is Not Limited to
Added production capacity to the farm operation	Added land (purchase or lease agreements, FSA-578)	Acres
	Added livestock (purchase documents)	Head
	Added greenhouse (purchase documents, construction contracts)	Number
Increased the use of existing production capacity	Double-cropping existing land (FSA-578)	Acres
	Beginning production on high density blocks or orchards (evidence that supports farming practices)	Bushels, pounds, tons
Making physical alterations to existing production capacity	Adding irrigation to existing land (FSA-578, equipment purchases)	Bushels, pounds, tons
	Beginning production on certified organic acreage (FSA-578, OCCSP, Organic Certification documents)	Bushels, pounds, tons

Increase in production capacity does not include:

- crop rotation from year to year
- changes in farming practices such as converting from conventional tillage to no-till
- increasing the rate of fertilizers or chemicals.--*

--193 Allowable Gross Revenue Certification (Continued)*E New Producer in 2019 (Continued)**

A producer that generates revenue from multiple agricultural enterprises (for example, crop and a livestock enterprise) will self-certify to the **overall** percent increase in production across all agricultural enterprises.

COC may determine either of the following:

- the producer's certification is acceptable if the documentation reasonably supports the percent of increase
- to adjust the producer's certification when the documentation does not support the producer's certification.

COC will:

- adjust the 2019 allowable gross revenue on FSA-1122 when the documentation supports the **overall** percent of increase in production across all agricultural enterprises when comparing the 2020 operating capacity to the 2019 operating capacity had the producer been in operation for the full 2019 calendar year
- thoroughly document its decision in the COC minutes
- notify the producer of its determination and afford appeal rights according to 1-APP.

A new producer in 2019 who does not timely provide documentation acceptable to COC will not receive a COC adjustment to the 2019 allowable gross revenue.--*

***--193 Allowable Gross Revenue Certification (Continued)**

F Increased Production Capacity in 2020 Compared to 2019 or 2018

A producer who increased the production capacity of their farming operation will not have 2018 or 2019 gross revenue reflective of the 2020 operating capacity and gross revenue. The producer will self-certify their **actual** allowable gross revenue for both 2018 **or** 2019 and for 2020 on FSA-1122 and complete FSA-1122A.

The producer may seek an adjustment to their 2018 or 2019 allowable gross revenue (as applicable). The producer must provide documentation to COC to support their certification of production level an expansion can be expected to generate. The documentation must be provided within 30 calendar days of submitting FSA-1122 and FSA-1122A. Acceptable documentation includes the following types of evidence and examples.

Basis or Reason for Increase	Examples and Evidence Include, But Are Not Limited to	Unit of Measure Includes, But Is Not Limited to
Added production capacity to the farm operation	Added land (purchase or lease agreements, FSA-578)	Acres
	Added livestock (purchase documents)	Head
	Added greenhouse (purchase documents, construction contracts)	Number
Increased the use of existing production capacity	Double-cropping existing land (FSA-578)	Acres
	Beginning production on high density blocks or orchards (evidence that supports farming practices)	Bushels, pounds, tons
Making physical alterations to existing production capacity	Adding irrigation to existing land (FSA-578, equipment purchases)	Bushels, pounds, tons
	Beginning production on certified organic acreage (FSA-578, OCCSP, Organic Certification documents)	Bushels, pounds, tons

--*

*--193 Allowable Gross Revenue Certification (Continued)

F Increased Production Capacity in 2020 Compared to 2019 or 2018 (Continued)

Increase in production capacity does not include:

- crop rotation from year to year
- changes in farming practices such as converting from conventional tillage to no-till
- increasing the rate of fertilizers or chemicals.

A producer who generates revenue from multiple agricultural enterprises (for example, both crop and livestock enterprises) will self-certify to the **overall** percent increase in production across all agricultural enterprises.

COC may determine either of the following:

- the producer's certification is acceptable if the documentation reasonably supports the percent of increase
- to adjust the producer's certification when the documentation does not support the producer's certification.

COC will:

- adjust the 2018 or 2019 allowable gross revenue on FSA-1122 when the documentation supports the **overall** percent of increase in production across all agricultural enterprises when comparing the 2020 operating capacity to the 2018 or 2019 operating capacity
- thoroughly document its decision in the COC minutes
- notify the producer of its determination and afford appeal rights according to 1-APP.

A producer seeking an adjustment to the 2018 or 2019 allowable gross revenue who does not timely provide documentation acceptable to COC will not receive a COC adjustment to the 2018 or 2019 allowable gross revenue.--*

--194 Applying for PARP*A Application Submission**

Producers will submit 1 application for their entire operation nationwide.

A producer may submit an application using any of the following methods:

- in person, when available
- by mail
- electronically by:
 - FAX
 - email with a scanned or photocopy of FSA-1122 and FSA-1122A, if applicable, attached
 - other authorized method (provided by supplemental notice or other guidance) online at <https://www.farmers.gov>
 - online application at [Pandemic Assistance Revenue Program | Farmers.gov](https://www.farmers.gov).

Note: Submitting FSA-1122 and FSA-1122A online requires an active Level 2 eAuthentication account. Individual producers can register for a Level 2 eAuthentication account at www.eauth.usda.gov. A fillable format of FSA-1122 and FSA-1122A will also be available for applicants to sign and submit by 1 of the methods in this subparagraph.--*

*--194 Applying for PARP (Continued)

B Signing and Certifying FSA-1122

By signing FSA-1122, Part D, the individual is:

- applying for a PARP payment for the producer listed on Part B
 - self-certifying all the information provided on FSA-1122 is true and correct and that they were in the business of farming at some point during 2020
 - agreeing to:
 - provide all information that is necessary to verify that the information provided on FSA-1122 is accurate
 - allow USDA representatives access to all documents and records, including those in the possession of a third-party such as a warehouse operator, processor or packer
 - comply with maximum payment limitation and adjusted gross income provisions applicable to PARP by submitting the required forms
 - provide to USDA all eligibility documentation required within 60 calendar days from the PARP application deadline
- Note:** Applicants filing for an adjustment to their allowable gross revenue must provide documentation to support the adjusted amount within 30 days of filing their PARP application.
- comply with the provisions of the Food Security Act of 1985 that protect highly erodible land and wetlands
 - acknowledging that:
 - providing false certification to FSA is cause for disapproval of FSA-1122 and is punishable by imprisonment, fines, and other penalties
 - a PARP payment will only be made with respect to a commodity produced in the United States, and commodities produced outside the United States by a producer located in the United States and marketed inside the United States.--*

--194 Applying for PARP (Continued)*C Signature Requirements**

A complete FSA-1122 and FSA-1122A, if applicable, including the applicant's signature **must** be received no later than the Deadline of June 02, 2023.

See 1-CM for signature requirements.

D Recording Receipt of FSA-1122's and Accessing PARP Application

Offices must make every effort to process FSA-1122 in the Automated PARP Application Software system and then have the producer sign the application. If the PARP application system is not available, a manual FSA-1122 must be completed.

Note: COC's are not to approve any FSA-1122 until **after** FSA-1122 has been loaded into the PARP system.

County Office will date stamp FSA-1122, and FSA-1122A if applicable, upon receipt of signed FSA-1122 and FSA-1122A. If a producer submits a signed manual FSA-1122 to the County Office, enter the application in the system accurately, as completed by the producer. -

If a producer submits an application to a County Office that is not the producer's recording County Office, the receiving County Office will date stamp the signed application, record it in the system and send a copy by email or FAX to the recording County Office.

See paragraph 197 for examples of and instructions on completing FSA-1122 and FSA-1122A.

Note: Follow 1-RSF for creating a receipt for service and customer interaction.--*

--195 Reviewing and Acting on FSA-1122's and FSA-1122A's*A Redelegation of Authority for FSA-1122's and FSA-1122A's**

COC may redelegate authority to CED to approve routine FSA-1122's and FSA-1122A's; however, CED **cannot** further redelegate authority to PT.

All adverse actions must go to COC for review.

Important: PARP is subject to prompt pay interest; therefore, once the payment software is available, every effort must be made to complete the payment process as soon as possible for approved FSA-1122's.

B Reviewing FSA-1122's for Reasonableness

Allowable gross revenue will be a self-certification by the producer and is subject to spot check. COC's may request additional documentation from a PARP applicant to support a producer's certification of allowable gross revenue. The following are a list of examples of production evidence:

- sales receipts from eligible gross revenue sources
- third-party documents (i.e., CPA statements)
- IRS schedule F or other Federal tax documents
- other sales documents indicating when a commodity was sold
- ledgers of income
- income statements of deposit slips
- crop insurance, NAP, and WHIP+ records
- register tapes
- other records determined acceptable by COC.

Note: If a producer fails to submit additional documentation in response to a request to substantiate allowable gross revenue, COC will make the applicable COC adjustments on the application for the allowable gross revenue and will either disapprove or approve the application.--*

***--195 Reviewing and Acting on FSA-1122's and FSA-1122A's (Continued)**

C Acting on FSA-1122's and FSA-1122A's

The recording county's COC, or CED if delegated, will act on all completed and signed FSA-1122's and FSA-1122A's submitted.

Important: The CED's review of the first five FSA-1122's and FSA-1122A's, if applicable, must be completed according to paragraph 174 before acting on FSA-1122 and FSA-1122A, if applicable. Although FSA-1122 is approved, payments will not be issued until the end of the program signup period.--*

--195 Reviewing and Acting on FSA-1122's and FSA-1122A's (Continued)*D Approving FSA-1122's**

Before approving FSA-1122's, COC or CED, if delegated, must ensure that:

- all program eligibility requirements are met
- the person or legal entity applying for PARP is determined to be eligible according to subparagraph 170 A
- signature requirements are met according to 1-CM, signed FSA-1122, Part D and FSA-1122A, Part E
- allowable gross revenue as certified is reasonable
- FSA-1122 and FSA-1122A, if applicable, was received or postmarked **by** the end of the signup period.

If all program eligibility requirements are met and COC or delegate has determined that the information on FSA-1122 and FSA-1122A, if applicable, is reasonable and accurate, COC or delegate will approve FSA-1122 and FSA-1122A, if applicable, and thoroughly document approval in the COC minutes.

Notes: Situations may occur when application approval is not available in the software. Application approval is also not allowed "on paper" during these times.

Completing eligibility forms (AD-1026, CCC-902, CCC-941, etc.) are not a condition of COC, or CED, approving FSA-1122. However, these forms must be filed within 60 calendar days of the PARP application deadline. Failure to timely provide all eligibility forms may result in no payment or a reduced payment. County Offices must immediately update the Business File and Subsidiary record when the eligibility forms are filed.--*

*--195 Reviewing and Acting on FSA-1122's (Continued)

E COC Adjusting or Disapproving FSA-1122's and FSA-1122A's

If it is determined that any of the information as certified on FSA-1122 and FSA-1122A, if applicable, is not reasonable or is questionable, evidence may be requested from the participant according to subparagraph 193 B. If evidence provided by the participant differs from the information certified, COC's do have authority to make adjustments. See subparagraph 152 G on producer responsibilities.

COC will disapprove FSA-1122 and FSA-1122A, if applicable, if **any** of the following occur:

- program eligibility requirements are not met
- person or legal entity applying for PARP is determined to not to be an eligible producer according to subparagraph 170 A
- information on FSA-1122 and FSA-1122A, if applicable, or supporting documentation provided by the participant is not accurate or reasonable
- evidence indicates that applicant did not have a reported ownership share interest in the eligible commodity
- signature requirements were not met according to 1-CM, signed FSA-1122, Part D and FSA-1122A, Part E, if applicable

Note: If FSA-1122 or FSA-1122A was completed but never signed by the producer or someone on behalf of the producer, take **no** action on FSA-1122 or FSA-1122A. FSA-1122 and FSA-1122A are not considered filed unless signed.

- FSA-1122 and FSA-1122A, if applicable, was submitted or postmarked **after** the announced signup deadline.

If COC disapproves FSA-1122 or FSA-1122A for any reasons listed, or adjusts FSA-1122 or FSA-1122A for any reason then COC must take the following actions:

- adjust or disapprove FSA-1122 or FSA-1122A as applicable
- notify the participant of the adjustment or disapproval
- provide participant applicable appeal rights according to 1-APP
- thoroughly document reasons for the adjustment of disapproval in the COC minutes.--*

***--196 Revised FSA-1122's, FSA-1122A's, and Signature Requirements**

A Revised FSA-1122's and FSA-1122A's

FSA-1122's and FSA-1122A's, if applicable, can be revised after filing and after FSA-1122 and FSA-1122A was approved before the end of the signup period. The reasons for revision can vary. Some reasons may include:

- allowable gross revenue reported was incorrect or entered in error
- additional allowable gross revenue was not reported on original application
- addition of information for allowable gross revenue determined eligible.

For any revision to an approved FSA-1122 or FSA-1122A, thoroughly document the reason for the revision in the COC minutes and provide the producer a copy of the revised FSA-1122 or FSA-1122A.

B Revisions That Require New Producer Signatures and Approval

Any revision to a previously approved FSA-1122 or FSA-1122A that would increase the calculated payment amount requires a new producer signature and new approval date entered.

C Revisions That Do Not Require New Producer Signature

A revision that adversely affects an application does not require a new producer signature. Notify the participant in writing of the revision, provide participant applicable appeal rights according to 1-APP, and thoroughly document reason for the revision in the COC minutes.

Any revised FSA-1122 or FSA-1122A must have a new approval entered.--*

***--197 FSA-1122, Pandemic Assistance Revenue Program (PARP) Application**

A Completing FSA-1122

The following table provides instructions for completing FSA-1122.

Note: For FSA County Offices, enter the data for all manual FSA-1122’s received in the County Office in the PARP application system and upload the manual application into the electronic filing system.

Item	Instruction
1	Enter producer’s recording State.
2	The program year will be 2020.
3	Enter producer’s recording county.
4	Application Number will be assigned by the automated system.
Part B – Producer Information	
5	Enter the following producer information: <ul style="list-style-type: none"> • producer name • address, including ZIP code • phone number, including area code.
Part C – Allowable Gross Revenue	
6	Enter the 2018 allowable gross revenue. Note: An entry is allowed for 2018 or 2019 allowable gross revenue, as elected by the producer.
7	Enter the 2019 allowable gross revenue. Note: An entry is allowed for 2018 or 2019 allowable gross revenue, as elected by the producer.
8	Enter the 2020 allowable gross revenue.
9	COC may enter an adjusted 2018 allowable gross revenue.
10	COC may enter an adjusted 2019 allowable gross revenue.
11	COC may enter an adjusted 2020 allowable gross revenue.

--*

*--197 FSA-1122, Pandemic Assistance Revenue Program (PARP) Application (Continued)

A Completing FSA-1122 (Continued)

Item	Instruction
Part D – Producer Certification	
12 A	Producer applying for PARP benefits must sign.
12 B	Enter title/relationship of the individual signing in a representative capacity. Note: If the producer signing is not signing in a representative capacity, this field should be left blank.
12 C	Enter the date the producer in 12 A signed FSA-1122.
Part E – County Committee (COC) Determination	
13	COC or their representative will sign signature.
14	Enter the date COC or their representative signs FSA-1122.
15	COC will check (✓) either “Approved” or “Disapproved”. Important: FSA-1122 will be approved or disapproved as certified by the producer after applicable COC adjustment fields are completed.

--*

*--197 FSA-1122, Pandemic Assistance Revenue Program (PARP) Application (Continued)

B Example of FSA-1122

Following is an example of FSA-1122.

Form Approved - OMB No. 0560-0312 OMB Expiration Date: 07/31/2023					
FSA-1122 (01-23-23) U.S. DEPARTMENT OF AGRICULTURE Farm Service Agency PANDEMIC ASSISTANCE REVENUE PROGRAM (PARP) APPLICATION		1. Recording State		2. Program Year 2020	
		3. Recording County		4. Application Number	
<p>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 Consolidated Appropriations Act (Pub. L. 116-260) and 7 CFR Part 9. 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.</p> <p>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, or USDA may not conduct or sponsor a collection of information unless it displays a valid OMB control number. RETURN THIS COMPLETED FORM TO LOCAL USDA-FARM SERVICE AGENCY OFFICE.</p>					
PART A – PRODUCER AGREEMENT					
<p>The Department of Agriculture (USDA) will make PARP payments to producers who meet the requirements of the program, subject to the availability of funds. The following information is needed for USDA to make a determination that the applicant is eligible to receive a PARP payment. By submitting this application, and upon approval by USDA, the applicant agrees:</p> <ol style="list-style-type: none"> To comply with regulations set forth in 7 CFR Part 9, subpart D; That a PARP payment will only be made with respect to decreases in revenue for commodities grown in the US, unless the commodity was produced outside the US by a producer located in the US and marketed in the US; To provide, upon request, to USDA all information that is necessary to verify that the information provided on this form is accurate and to allow USDA representative access to all documents and records of the producer, including those in the possession of a third-party such as a warehouse operator, processor or packer; To comply with payment limitation, adjusted gross income, and other rules applicable to the PARP by completing forms: <ul style="list-style-type: none"> CCC-902, Farm Operating Plan for Payment Eligibility CCC-901, Member Information for Legal Entities, if applicable CCC-941, Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information FSA-1122A, Continuation Sheet For Pandemic Assistance Revenue Program (PARP) Adjusted Revenue, if applicable FSA-1123, Certification of 2020 Adjusted Gross Income, optional CCC-960, Socially Disadvantaged, Limited Resource, Beginning and Veteran Farmer or Rancher Certification, optional AD-2106, Form to Assist in Assessment of USDA Compliance With Civil Rights Laws, optional AD-2047, Customer Data Worksheet, optional; To provide USDA all eligibility documents required for program participation within 60 days from the PARP application deadline. Failure of an individual, entity, or member of an entity to timely submit all eligibility documents required may result in no payment or a reduced payment; To comply with the provisions of the Food Security Act of 1985 that protect highly erodible land and wetlands. All applicants must complete and submit all portions of form AD-1026, Highly Erodible Land Conservation (HELC) and Wetland Conservation (WC) Certification unless: <ol style="list-style-type: none"> The applicant does not participate in USDA benefits subject to HELC and WC compliance except Federal Crop Insurance or PARP, and The applicant only has an interest in land devoted to the production of agricultural commodities that are perennial crops, excluding sugar cane, such as tree fruits, tree nuts, grapes, olives, native pasture and perennial forage. If the applicant produces alfalfa, the applicant must contact the Natural Resources Conservation Service to determine if such production qualifies as the production of a perennial crop; and The applicant has not converted a wetland after December 23, 1985; or The applicant does not own or rent land devoted to an agricultural activity including cropland, rangeland, pastureland or forestland; or The applicant is a producer of livestock, nursery crops, honey or similar commodity that is not produced from tillage of land; <ol style="list-style-type: none"> If the applicant meets either the conditions in Item 6A (certification with box 5B on AD-1026) or 6B Certification (certification with box 5A on AD-1026), the applicant is only required to complete Parts A and D of form AD-1026. If the applicant identifies as being a new producer or has increased their operation size between the benchmark year and 2020 they may complete supplemental worksheet FSA-1122 A to request an adjusted revenue. If applicant receives assistance through the Coronavirus Food Assistance Program 1 or 2, Pandemic Livestock Indemnity Program, Spot Market Hog Pandemic Program, or Emergency Relief Program for 2020 after their PARP payment is issued, their PARP payment will be recalculated and the applicant must refund any resulting overpayment. 					
PART B – PRODUCER INFORMATION					
5. Producer Name, Address (City, State and Zip Code) and Phone Number (Include Area Code)					
PART C – ALLOWABLE GROSS REVENUE				AGENCY USE ONLY	
6. 2018 Allowable Gross Revenue	7. 2019 Allowable Gross Revenue	8. 2020 Allowable Gross Revenue	9. COC Adjusted 2018 Allowable Gross Revenue	10. COC Adjusted 2019 Allowable Gross Revenue	11. COC Adjusted 2020 Allowable Gross Revenue
PART D – PRODUCER CERTIFICATION					
I hereby sign and acknowledge under penalty of perjury in accordance with 28 U.S.C. § 1746 and 18 U.S.C. § 1621 that the foregoing is true and correct.					
12A. Signature (By)		12B. Title/Relationship of the Individual Signing in the Representative Capacity		12C. Date (MM/DD/YYYY)	
PART E – COUNTY COMMITTEE (COC) DETERMINATION					
13. COC or Designee Signature			14. Date (MM/DD/YYYY)		15. Determination <input type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED
<p><small>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.</small></p> <p><small>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.</small></p> <p><small>To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at http://www.asr.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.</small></p>					
DATE STAMPED					

--*

*--197 FSA-1122, Pandemic Assistance Revenue Program (PARP) Application (Continued)

B Example of FSA-1122 (Continued)

FSA-1122 (01-23-23)

Page 2 of 2

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 gross revenue INCLUDES revenue from the following sources:	Allowable gross revenue EXCLUDES revenue from the following sources:
<p>(1) Sales of agricultural commodities produced by the producer, including sales resulting from value added through post-production activities. <i>(Sched. F Line 2, or other comparable Federal tax form)</i></p> <p>NOTE: include income from:</p> <ul style="list-style-type: none"> • 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. <i>(if grown by U.S. producer and marketed in the U.S.)</i> • Interest Charge Domestic International Sales Corporation (IC-DISC) income from the sale of agricultural commodities. <p>(2) Sales of agricultural commodities purchased for resale, less the cost or other basis of such commodities. <i>(Sched. F Line 1C, or other comparable Federal tax form)</i></p> <p>NOTE: The sale of eligible aquatic species may only be included if the eligible aquatic species were raised by a commercial operator and in water in a controlled environment.</p> <p>(3) The taxable amount of cooperative distributions directly related to the sale of agricultural commodities produced by the applicant. <i>(Sched F – Line 3a, or other comparable Federal tax form)</i></p> <p>(4) Payments received under the following agricultural programs regardless of crop year or program year <i>(Sched F Line 4a & 4b, or other comparable Federal tax form)</i>:</p> <ul style="list-style-type: none"> • Agriculture Risk Coverage and Price Loss Coverage Program (ARC/PLC) • Biomass Crop Assistance Program (BCAP) • Dairy Margin Coverage Program (DMC) • Loan Deficiency Payment (LDP) and Market Loan Gains (MLG) • Market Facilitation Program (MFP) • Margin Protection Program (MPP Dairy) • Seafood Trade Relief Program (STRP) <p>(5) Commodity Credit Corporation (CCC) loans reported under election if elected to be treated as income and reported to IRS. <i>(Schedule F Line 5a, or other comparable Federal tax form)</i></p> <p>(6) Crop insurance proceeds received from FCIC or a private plan of insurance regardless of crop year (as reported to IRS). <i>(Schedule F Line 6, or other comparable Federal tax form)</i></p> <p>(7) Federal disaster program payments under the following programs <i>(Schedule F Line 6, or other comparable Federal tax form)</i>:</p> <ul style="list-style-type: none"> • 2017 Wildfire and Hurricanes Indemnity Program (WHIP) • Emergency Assistance for Livestock, Honeybees, and Farm Raised Fish Program (ELAP) • Livestock Forage Disaster Program (LFP) • Livestock Indemnity Program (LIP) • Noninsured Crop Disaster Assistance Program (NAP) • Milk Loss Program • On-Farm Storage Loss Program (OFSLP) • Tree Assistance Program (TAP) • Wildfires and Hurricanes Indemnity Program+ (WHIP+) <p>(8) Payments issued through grant agreements with FSA for losses of agricultural commodities</p> <p>(9) Revenue from raised breeding livestock <i>(Sched 4797 Part 1 column (d) or (g), or other comparable Federal tax form)</i></p> <p>(10) Revenue earned as a cattle feeder operation</p> <p>(11) NOAA grants and State program funds providing direct payments for the loss of agricultural commodities or the loss of revenue from agricultural commodities; and</p> <p>(12) 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 credits • Income from by-passed (unharvested) acres • Commodity specific income received from State or local governments. <p>(13) Pandemic Market Volatility Assistance Program (PMVAP) benefits received, regardless of the calendar year in which the payment was received.</p>	<p>(1) Pandemic Assistance from:</p> <ul style="list-style-type: none"> • Coronavirus Food Assistance Program (CFAP) 1 • Coronavirus Food Assistance Program (CFAP) 2 • Pandemic Livestock Indemnity Program (PLIP) • Spot Market Hogs Pandemic Program (SMHPP) <p>(2) 2020 Emergency Relief Program (ERP) Payments</p> <p>(3) Wild free-roaming animals</p> <p>(4) Horses and other animals used for racing or wagering</p> <p>(5) Aquatic species that are NOT 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, or • as ornamental fish propagated and reared in an aquatic medium. <p>(6) <i>Camabis sativa L.</i> 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</p> <p>(7) Timber</p> <p>(8) Resale of items not held for characteristic change</p> <p>(9) Income from a pass-through entity such as an S Corporation or LLC</p> <p>(10) Conservation Program payments</p> <p>(11) Certificate Exchanges</p> <p>(12) 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 assistance • loss of buildings, • etc. <p>(13) Custom hire income <i>(Sched F Line 7, or other comparable Federal tax form)</i></p> <p>(14) Net gain from hedging or speculation</p> <p>(15) Wages, salaries, and tips</p> <p>(16) Cash rent</p> <p>(17) Rental of equipment or supplies</p> <p>(18) Revenue earned as a contract producer.</p>

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.

--*

*--197 FSA-1122, Pandemic Assistance Revenue Program (PARP) Application (Continued)

C Example of Completing FSA-1122

The following provides an example for completing FSA-1122.

Producer Any Farmer:

- has an allowable gross revenue of:
 - \$200,000 – Calendar Year 2018
 - \$250,000 – Calendar Year 2019
 - \$150,000 – Calendar Year 2020.
- elects to use 2019 as their base year
- did not have any producer exceptions as explained in subparagraphs 193 D, E, and F.

PART B – PRODUCER INFORMATION					
5. Producer Name, Address (City, State and Zip Code) and Phone Number (Include Area Code)					
Any Farmer Any Street Any City, Any State, 12345 (555)867-5309					
PART C – ALLOWABLE GROSS REVENUE			AGENCY USE ONLY		
6. 2018 Allowable Gross Revenue	7. 2019 Allowable Gross Revenue	8. 2020 Allowable Gross Revenue	9. COC Adjusted 2018 Allowable Gross Revenue	10. COC Adjusted 2019 Allowable Gross Revenue	11. COC Adjusted 2020 Allowable Gross Revenue
	250,000	150,000			
PART D – 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 the foregoing is true and correct.</i>					
12A. Signature (By) Any Farmer		12B. Title/Relationship of the Individual Signing in the Representative Capacity		12C. Date (MM/DD/YYYY) 12/06/2022	

Note: Producer completes **either** 2018 **or** 2019 Allowable Gross Revenue, whichever they choose.--*

*--197 FSA-1122, Pandemic Assistance Revenue Program (PARP) Application (Continued)

D Completing FSA-1122A

The following table provides instruction for completing FSA-1122A.

Notes: FSA-1122A will only be completed if producer is requesting an adjustment to their revenue based on 1 of the exceptions as explained in subparagraphs 193 D, E and F.

For FSA County Offices, enter the data for all manual FSA-1122A’s received in the County Office in the New Producer or Increase in Capacity Workbook, per instructions in paragraph 198, and attach FSA-1122A and a printout of the workbook to FSA-1122.

Item	Instruction
1	Enter producer’s recording State.
2	The program year will be 2020.
3	Enter producer’s recording county.
4	Application Number will be the same as the automated number assigned to FSA--1122.
Part A – Producer Information	
5A	Enter the following producer information: <ul style="list-style-type: none"> • producer’s name • address, including ZIP code • phone number, including area code.
6	Check (✓) “Yes” or “No” if producer began farming in 2020 and does not have an allowable gross revenue from a prior year.
7	Check (✓) “Yes” or “No” if producer began farming in 2019 and does not have a full year’s revenue to report.
8	Check (✓) “Yes” or “No” if your operation had an increase in operating capacity in 2020 compared to 2018 or 2019 that impacted revenue.
Part B – New 2020 Producer	
9	Enter the expected allowable gross revenue. This is the amount of allowable gross revenue the producer expected to receive in 2020 had there not been losses from COVID. <p>Note: Acceptable documentation must be provided within 30 calendar days of signing FSA-1122A to support the amount of expected allowable gross revenue for 2020.</p>
10	COC may enter an adjusted expected 2020 allowable gross revenue.

--*

*--197 FSA-1122, Pandemic Assistance Revenue Program (PARP) Application (Continued)

D Completing FSA-1122A (Continued)

Item	Instruction
Part C – New 2019 Producer Without Full Year’s Revenue	
11	<p>Enter the Basis of Increase in Production in 2020 compared to 2019.</p> <p>Important: Include all basis(s) of increase in production (reasons why production increased) in 2020 compared to 2019 that are associated to the overall requested percent of increase in the farming operation, example, added irrigation system and increased acres. See example on form.</p>
12	<p>Enter Percent of Increase for Entire Farming Operation in 2020 compared to 2019.</p> <p>Important: This is the overall percent of increase to the operation’s 2020 allowable gross revenue that was generated as a result of increased production from all sources (added an irrigation system and increased acres) in 2020 compared to 2019.</p> <p>Note: Acceptable documentation must be provided within 30 days of signing FSA-1122A to support the basis(s) and overall percent of increase to the farming operation.</p>
13	<p>COC may enter an adjusted percent of increased production for entire farming operation.</p>
Part D – 2020 Increase in Operation	
14	<p>Enter the Basis of Increase in Production in 2020 compared to 2018 or 2019, as elected by the producer.</p> <p>Important: Include all basis(s) of increase in production (reasons why production increased) in 2020 compared to 2018 or 2019, as elected by the producer, that are associated to the overall requested percent of increase in the farming operation, example, added irrigation system and increased acres. See example on form.</p>

--*

*--197 FSA-1122, Pandemic Assistance Revenue Program (PARP) Application (Continued)

D Completing FSA-1122A (Continued)

Item	Instruction
15	<p>Enter Percent of Increase for Entire Farming Operation in 2020 compared to 2018 or 2019, as elected by the producer.</p> <p>Important: This is the overall percent of increase to the operation’s 2020 allowable gross revenue that was generated as a result of increased production from all sources (added an irrigation system and increased acres) in 2020 compared to 2018 or 2019.</p> <p>Note: Acceptable documentation must be provided within 30 days of signing FSA-1122A to support the basis(s) and overall percent of increase to the farming operation.</p>
16	COC may enter an adjusted percent of increased production for entire farming operation.
Part E – Producer Certification	
17	Producer applying for an increase in revenue must sign FSA-1122A.
18	<p>Enter title/relationship to the individual signing in a representative capacity.</p> <p>Note: If the producer signing is not signing in a representative capacity, this field should be left blank.</p>
19	Enter the date the producer in 17 signed FSA-1122A.
Part F – COC Determination	
20	COC or their representative will sign.
21	Enter the date COC or their representative signs FSA-1122A.
22	<p>COC will check (✓) either “Approved” or “Disapproved”.</p> <p>Important: FSA-1122A will be approved or disapproved as certified by the producer after applicable COC adjustment fields are completed.</p>

--*

*--197 FSA-1122, Pandemic Assistance Revenue Program (PARP) Application (Continued)

E Example of FSA-1122A

Following is an example of FSA-1122A.

OMB Control No. 0560-0312 OMB Expiration Date: 07/31/2023					
FSA-1122A (01-23-23) U.S. DEPARTMENT OF AGRICULTURE Farm Service Agency CONTINUATION SHEET FOR PANDEMIC ASSISTANCE REVENUE PROGRAM (PARP) ADJUSTED REVENUE	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">1. Recording State</td> <td style="width: 50%;">2. Program Year 2020</td> </tr> <tr> <td>3. Recording County</td> <td>4. Application Number</td> </tr> </table>	1. Recording State	2. Program Year 2020	3. Recording County	4. Application Number
1. Recording State	2. Program Year 2020				
3. Recording County	4. Application Number				
<p>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 Consolidated Appropriations Act (Pub. L. 116-260) and 7 CFR Part 9. 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.</p> <p>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, or USDA may not conduct or sponsor a collection of information unless it displays a valid OMB control number. RETURN THIS COMPLETED FORM TO LOCAL USDA-FARM SERVICE AGENCY OFFICE.</p>					
PART A – PRODUCER INFORMATION					
5. Producer's Name and Address (City, State, and Zip Code) and Phone Number (Include Area Code)					
6. Are you a new producer who began farming in 2020 that doesn't have revenue in 2018 and 2019? <input type="checkbox"/> YES <input type="checkbox"/> NO. If "Yes", Complete Parts B and E NOTE: Acceptable documentation must be provided within 30 calendar days of submission of the PARP application.					
7. Are you a producer who began farming in 2019 that does not have a full year's revenue to report from 2018 or 2019? <input type="checkbox"/> YES <input type="checkbox"/> NO. If "Yes", complete Parts C and E. NOTE: Acceptable documentation must be provided within 30 calendar days of submission of the PARP application.					
8. Did your operation have an increase in operating capacity in 2020 compared to 2018 or 2019 that impacted revenue? <input type="checkbox"/> YES <input type="checkbox"/> NO. If "Yes", complete Parts D and E NOTE: Acceptable documentation must be provided within 30 calendar days of submission of the PARP application.					
PART B – NEW 2020 PRODUCER					
9. 2020 Expected Allowable Gross Revenue	COC USE ONLY 10. COC Adjusted 2020 Expected Allowable Gross Revenue				
PART C – NEW 2019 PRODUCER WITHOUT FULL YEAR'S REVENUE					
11. Basis for Increase in Production	12. Percent of Increased Production for Entire Farming Operation	COC USE ONLY 13. COC Adjusted Percent for Increased Production for Entire Farming Operation			
Example: Added Irrigation System, & Increased Acreage	25%				
PART D – 2020 INCREASE IN OPERATION					
14. Basis for Increase in Production	15. Percent of Increased Production for Entire Farming Operation	COC USE ONLY 16. COC Adjusted Percent for Increased Production for Entire Farming Operation			
Example: Added Irrigation System, & Increased Acreage	25%				
PART E – PRODUCER CERTIFICATION					
I hereby sign and acknowledge under penalty of perjury in accordance with 28 U.S.C. § 1746 and 18 U.S.C. § 1621 that the foregoing is true and correct. If a new producer in 2020, I understand that I must provide documentation to the COC within 30 days of submitting the PARP application to support my certification of expected allowable gross revenue. If a new producer in 2019 without a full year's revenue or had an increase in operation in 2020, I understand that I must provide documentation to the COC within 30 days of submitting the PARP application that supports the increase in operating capacity that would have resulted in a higher revenue for 2020.					
17. Signature (By)	18. Title/Relationship of the Individual Signing in the Representative Capacity	19. Date (MM/DD/YYYY)			
PART F – COC DETERMINATION					
20. COC or Designee Signature	21. Date (MM/DD/YYYY)	22. Determination <input type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED			
<p><small>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.</small></p> <p><small>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.</small></p> <p><small>To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at http://www.aphis.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.</small></p>					
DATE STAMPED					

*--197 FSA-1122, Pandemic Assistance Revenue Program (PARP) Application (Continued)

E Example of FSA-1122A (Continued)

FSA-1122A (01-23-23)

Page 2 of 2

General Form Instructions

PARP applicants that are a new producer in 2020, new producer in 2019, or a producer who increased production capacity from 2018 or 2019 to 2020 may seek a COC adjustment to the 2018 or 2019 revenue as applicable. The producer will complete this form in addition to form FSA-1122 and provide acceptable documentation to COC within 30 calendar days of submitting the PARP application. Failure to timely provide acceptable documentation will result in the COC denying the 2018 or 2019 allowable gross revenue adjustment.

New Producer in 2020:

Producers who began their farm operation in 2020 will certify their **actual** allowable gross revenue from 2020 on form FSA-1122 and their **expected** allowable gross revenue in 2020 on this form. Acceptable documentation must be provided within 30 calendar days of filing the PARP application. Acceptable documentation includes, but is not limited to financial documents, sales contracts or purchase agreements, documentation supporting production capacity, use of existing production capacity or physical alterations that demonstrate production capacity. The documentation must demonstrate the expected level of gross revenue prior to the impact of the COVID-19 pandemic. Acceptable documentation must have been generated in the ordinary course of business and dated prior to the impact of the COVID-19 pandemic.

New Producer in 2019:

A new producer in 2019 is a producer who began farming in 2019 that does not have a full year's gross revenue to report for 2018 or 2019. The producer will certify their 2019 and 2020 **actual** allowable gross revenue on form FSA-1122. The producer may seek a COC adjustment to their 2019 gross revenue by completing this form.

Increased Operating Capacity from 2018 or 2019 to 2020

A producer who increased the operating capacity of their farming operation will not have 2018 or 2019 gross revenue that reflects their 2020 operating capacity and gross revenue. The producer will certify their 2018 or 2019 and 2020 **actual** allowable gross revenue on form FSA-1122. The producer may seek a COC adjustment to their 2018 or 2019 revenue by completing this form.

The following table describes the types of evidence and provides examples that document the expected revenue had:

- the new producer in 2019 been operating at full capacity in 2019
- the same capacity in 2018 or 2019 as in 2020 if the operation increased capacity.

Basis or Reason for Increase	Examples and Evidence include but not limited to	Unit of Measure includes but not limited to
Added production capacity to the farm operation	Added land (<i>purchase or lease agreements, FSA-578</i>)	Acres
	Added livestock (<i>purchase documents</i>)	Head
	Added greenhouse (<i>purchase documents, construction contracts</i>)	Number
Increased the use of existing production capacity	Double-cropping existing land (<i>FSA-578</i>)	Acres
	Beginning production on high density blocks or orchards (<i>evidence that supports farming practices</i>)	Bushels, pounds, tons, etc.
Making physical alterations to existing production capacity	Adding irrigation to existing land (<i>FSA-578, equipment purchases</i>)	Bushels, pounds, tons
	Beginning production on certified organic acreage (<i>FSA-578, OCCSP, Organic Certification documents</i>)	Bushels, pounds, tons

--*

*--197 FSA-1122, Pandemic Assistance Revenue Program (PARP) Application (Continued)

F Examples of Completing FSA-1122A

The following provides examples of completing FSA-1122A.

Example 1 – New Producer 2020

Producer A:

- began farming in 2020 and had no sales during calendar year 2020 but had an expected 2020 calendar year revenue of \$100,000.
- certifies \$0 “actual allowable gross revenue” for calendar year 2019 and 2020 on FSA-1122 and \$100,000 “2020 expected gross revenue” on FSA-1122A.
- provides a 2020 cashflow statement indicating the expected gross revenue would have been \$100,000 in 2020 had it not been for gross revenue losses.

The COC determines the cashflow statement is acceptable and adjusts the 2019 allowable gross revenue to be \$100,000. COC documents its approval on FSA-1122A and records the COC adjustment on FSA-1122.

The following is an example of producer completed FSA-1122.

PART B – PRODUCER INFORMATION					
5. Producer Name, Address (City, State and Zip Code) and Phone Number (include Area Code)					
Producer A 123 Street A Happy Town, AK, 12345 (123)456-7890					
PART C – ALLOWABLE GROSS REVENUE			AGENCY USE ONLY		
6. 2018 Allowable Gross Revenue	7. 2019 Allowable Gross Revenue	8. 2020 Allowable Gross Revenue	9. COC Adjusted 2018 Allowable Gross Revenue	10. COC Adjusted 2019 Allowable Gross Revenue	11. COC Adjusted 2020 Allowable Gross Revenue
█	\$0	\$0	█	█	█
PART D – PRODUCER CERTIFICATION					
I hereby sign and acknowledge under penalty of perjury in accordance with 28 U.S.C. § 1746 and 18 U.S.C. § 1621 that the foregoing is true and correct.					
12A. Signature (By)		12B. Title/Relationship of the Individual Signing in the Representative Capacity		12C. Date (MM/DD/YYYY)	
Producer A				12/06/2022	

--*

*--197 FSA-1122, Pandemic Assistance Revenue Program (PARP) Application (Continued)

F Examples of Completing FSA-1122A (Continued)

The following is an example of producer completed FSA-1122A.

PART A – PRODUCER INFORMATION	
5. Producer's Name and Address (City, State, and Zip Code) and Phone Number (Include Area Code) Producer A 123 Street A Happy Town, AK, 12345 (123) 456-7890	
6. Are you a new producer who began farming in 2020 that doesn't have revenue in 2018 and 2019? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. If "Yes", Complete Parts B and E NOTE: Acceptable documentation must be provided within 30 calendar days.	
7. Are you a producer who began farming in 2019 that does not have a full year's revenue to report from 2018 or 2019? <input type="checkbox"/> YES <input type="checkbox"/> NO. If "Yes", Complete Parts C and E NOTE: Acceptable documentation must be provided within 30 calendar days.	
8. Did your operation have an increase in operating capacity in 2020 compared to 2018 or 2019 that impacted revenue? <input type="checkbox"/> YES <input type="checkbox"/> NO. If "Yes", Complete Parts D and E NOTE: Acceptable documentation must be provided within 30 calendar days.	
PART B – NEW 2020 PRODUCER	COC USE ONLY
9. 2020 Expected Allowable Gross Revenue \$100,000	10. COC Adjusted 2020 Expected Allowable Gross Revenue \$100,000
PART E – PRODUCER CERTIFICATION	
I hereby sign and acknowledge under penalty of perjury in accordance with 28 U.S.C. § 1746 and 18 U.S.C. § 1621 that the foregoing is true and correct. If a new producer in 2020, I understand that I must provide documentation to the COC within 30 days of signing the PARP application to support my certification of expected gross revenue. If a new producer in 2019 without a full year's revenue or had an increase in operation in 2020, I understand that I must provide documentation to the COC within 30 days of signing the PARP application that supports the increase in operating capacity that would have resulted in a higher revenue for 2020.	
17. Signature (By) Producer A	18. Title/Relationship of the Individual Signing in the Representative Capacity 19. Date (MM/DD/YYYY) 12/06/2022

The following is an example of COC actions on FSA-1122A.

PART F – COC DETERMINATION		
20. COC or Designee Signature COC Member	21. Date (MM/DD/YYYY) 12/06/2022	22. Determination <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED

The following is an example of COC actions on FSA-1122.

PART C – ALLOWABLE GROSS REVENUE			AGENCY USE ONLY		
6. 2018 Allowable Gross Revenue	7. 2019 Allowable Gross Revenue	8. 2020 Allowable Gross Revenue	9. COC Adjusted 2018 Allowable Gross Revenue	10. COC Adjusted 2019 Allowable Gross Revenue	11. COC Adjusted 2020 Allowable Gross Revenue
	\$0	\$0		\$100,000	
PART E – COUNTY COMMITTEE (COC) DETERMINATION					
13. COC or Designee Signature COC member			14. Date (MM/DD/YYYY) 12/06/2022		15. Determination <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED

--*

*--197 FSA-1122, Pandemic Assistance Revenue Program (PARP) Application (Continued)

F Examples of Completing FSA-1122A (Continued)

Example 2 – New Producer in 2019

Producer B:

- began farming in the fall of 2019 with 75,000 chickens, generating a total revenue of \$125,000 and in 2020 increased the number of chickens to 100,000, generating a total revenue of \$135,000.
 - certifies “actual allowable gross revenue” of \$125,000 for calendar year 2019 and \$135,000 for calendar year 2020 on FSA-1122. The basis for increase (sold 25,000 more chickens in 2020) and the overall percent increase in production from 2019 to 2020 (25,000/75,000 = 33.33 percent increase) are also certified on FSA-1122A.
 - provides purchase documents verifying the purchase of 25,000 more chickens in 2020.

The COC reviews the documents provided and determines the 33.33 percent overall increase is reasonable and documents its approval on FSA-1122A.

The COC approved increase of 33.33 percent and Producer’s B certified 2019 allowable gross revenue of \$125,000 is entered into the Producer Exception Workbook and the COC records a 2019 allowable gross revenue adjustment of \$166,662.50 on FSA-1122.

Calculation example:

- $33.33\% (.3333) \times \$125,000 = \$41,662.50$
- $\$41,662.50 + \$125,000 = \$166,662.50$.

The following is an example of producer Completed FSA-1122

PART B – PRODUCER INFORMATION					
5. Producer Name, Address (City, State and Zip Code) and Phone Number (include Area Code)					
Producer B 887 Street B Crazy Town, LA, 67890 (098) 765-4321					
PART C – ALLOWABLE GROSS REVENUE			AGENCY USE ONLY		
6. 2018 Allowable Gross Revenue	7. 2019 Allowable Gross Revenue	8. 2020 Allowable Gross Revenue	9. COC Adjusted 2018 Allowable Gross Revenue	10. COC Adjusted 2019 Allowable Gross Revenue	11. COC Adjusted 2020 Allowable Gross Revenue
	\$125,000	\$135,000			
PART D – PRODUCER CERTIFICATION					
I hereby sign and acknowledge under penalty of perjury in accordance with 28 U.S.C. § 1746 and 18 U.S.C. § 1621 that the foregoing is true and correct.					
12A. Signature (By)		12B. Title/Relationship of the Individual Signing in the Representative Capacity		12C. Date (MM/DD/YYYY)	
Producer B				12/06/2022	

--*

*--197 FSA-1122, Pandemic Assistance Revenue Program (PARP) Application (Continued)

F Examples of Completing FSA-1122A (Continued)

The following is an example of producer Completed FSA-1122A.

PART A – PRODUCER INFORMATION		
5. Producer's Name and Address (City, State, and Zip Code) and Phone Number (include Area Code) Producer B 987 Street B Crazy Town, LA, 67890 (098) 765-4321		
6. Are you a new producer who began farming in 2020 that doesn't have revenue in 2018 and 2019? <input type="checkbox"/> YES <input type="checkbox"/> NO. If "Yes", Complete Parts B and E NOTE: Acceptable documentation must be provided within 30 calendar days.		
7. Are you a producer who began farming in 2019 that does not have a full year's revenue to report from 2018 or 2019? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. If "Yes", Complete Parts C and E NOTE: Acceptable documentation must be provided within 30 calendar days.		
8. Did your operation have an increase in operating capacity in 2020 compared to 2018 or 2019 that impacted revenue? <input type="checkbox"/> YES <input type="checkbox"/> NO. If "Yes", Complete Parts D and E NOTE: Acceptable documentation must be provided within 30 calendar days.		
PART C – NEW 2019 PRODUCER WITHOUT FULL YEAR'S REVENUE		COC USE ONLY
11. Basis for Increase in Production	12. Percent of Increased Production for Entire Farming Operation	13. COC Adjusted Percent for Increased Production for Entire Farming Operation
Example: Added Irrigation System, & Increased Acreage	26%	
Sold 25,000 more chickens in 2020	33.33%	
PART E – PRODUCER CERTIFICATION		
I hereby sign and acknowledge under penalty of perjury in accordance with 28 U.S.C. § 1746 and 18 U.S.C. § 1621 that the foregoing is true and correct. If a new producer in 2020, I understand that I must provide documentation to the COC within 30 days of signing the PARP application to support my certification of expected gross revenue. If a new producer in 2019 without a full year's revenue or had an increase in operation in 2020, I understand that I must provide documentation to the COC within 30 days of signing the PARP application that supports the increase in operating capacity that would have resulted in a higher revenue for 2020.		
17. Signature (By) Producer A	18. Title/Relationship of the Individual Signing in the Representative Capacity	19. Date (MM/DD/YYYY) 12/06/2022

The following is an example of COC Actions on FSA-1122A.

PART F – COC DETERMINATION		
20. COC or Designee Signature COC Member	21. Date (MM/DD/YYYY) 12/06/2022	22. Determination <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED

The following is an example of COC actions on FSA-1122.

PART C – ALLOWABLE GROSS REVENUE			AGENCY USE ONLY		
6. 2018 Allowable Gross Revenue	7. 2019 Allowable Gross Revenue	8. 2020 Allowable Gross Revenue	9. COC Adjusted 2018 Allowable Gross Revenue	10. COC Adjusted 2019 Allowable Gross Revenue	11. COC Adjusted 2020 Allowable Gross Revenue
	\$128,000	\$135,000		\$166,662.50	
PART E – COUNTY COMMITTEE (COC) DETERMINATION					
13. COC or Designee Signature COC member			14. Date (MM/DD/YYYY) 12/06/2022		15. Determination <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED

*--197 FSA-1122, Pandemic Assistance Revenue Program (PARP) Application (Continued)

F Examples of Completing FSA-1122A (Continued)

Example 3 - New Producer 2019 (Multi-Commodity Operation)

Producer C:

- began farming in the fall of 2019 with 75,000 chickens and 400 acres of corn generating a total revenue of \$445,000. In 2020, Producer C farmed the same 400 acres of corn and increased the number of chickens to 100,000 generating a total revenue of \$450,000.
 - certifies “actual allowable gross revenue” of \$445,000 for calendar year 2019 and \$450,000 for calendar year 2020 on FSA-1122. The basis for increase (sold 25,000 more chickens in 2020) and the overall percent increase in production from 2019 to 2020 (25% increase) are also certified on FSA-1122A.
 - provides purchase documents verifying the purchase of 25,000 more chickens in 2020.

The COC reviews the documents provided and determines the 25% overall increase is reasonable and documents its approval on FSA-1122A.

The COC approved increase of 25% and Producer’s B certified 2019 allowable gross revenue of \$445,000 is entered into the Producer Exception Workbook and the COC records a 2019 allowable gross revenue adjustment of \$556,250 on FSA-1122.

Calculation example:

- $25\% \times \$445,000 = \$111,250$
- $\$111,250 + \$445,000 = \$556,250$.

Note: It is up to the producer to determine the overall percent of increase and provide adequate documentation to support their certification.

The following is an example of producer Completed FSA-1122.

PART B – PRODUCER INFORMATION					
5. Producer Name, Address (City, State and Zip Code) and Phone Number (include Area Code)					
Producer C 436 Street C Today Town, PA, 45678 (111) 222-3333					
PART C – ALLOWABLE GROSS REVENUE			AGENCY USE ONLY		
6. 2018 Allowable Gross Revenue	7. 2019 Allowable Gross Revenue	8. 2020 Allowable Gross Revenue	9. COC Adjusted 2018 Allowable Gross Revenue	10. COC Adjusted 2019 Allowable Gross Revenue	11. COC Adjusted 2020 Allowable Gross Revenue
	\$445,000	\$450,000			
PART D – PRODUCER CERTIFICATION					
I hereby sign and acknowledge under penalty of perjury in accordance with 28 U.S.C. § 1746 and 18 U.S.C. § 1621 that the foregoing is true and correct.					
12A. Signature (By)		12B. Title/Relationship of the Individual Signing in the Representative Capacity		12C. Date (MM/DD/YYYY)	
Producer C				12/06/2022	

--*

*--197 FSA-1122, Pandemic Assistance Revenue Program (PARP) Application (Continued)

F Examples of Completing FSA-1122A (Continued)

The following is an example of producer Completed FSA-1122A.

PART A – PRODUCER INFORMATION		
5. Producer's Name and Address (City, State, and Zip Code) and Phone Number (include Area Code) Producer C 456 Street C Today Town, PA, 45678 (111) 222-3333		
6. Are you a new producer who began farming in 2020 that doesn't have revenue in 2018 and 2019? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. If "Yes", Complete Parts B and E NOTE: Acceptable documentation must be provided within 30 calendar days.		
7. Are you a producer who began farming in 2019 that does not have a full year's revenue to report from 2018 or 2019? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. If "Yes", Complete Parts C and E NOTE: Acceptable documentation must be provided within 30 calendar days.		
8. Did your operation have an increase in operating capacity in 2020 compared to 2018 or 2019 that impacted revenue? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. If "Yes", Complete Parts D and E NOTE: Acceptable documentation must be provided within 30 calendar days.		
PART C – NEW 2019 PRODUCER WITHOUT FULL YEAR'S REVENUE		COC USE ONLY
11. Basis for Increase in Production	12. Percent of Increased Production for Entire Farming Operation	13. COC Adjusted Percent for Increased Production for Entire Farming Operation
Example: Added Irrigation System, & Increased Acreage	26%	
Sold 25,000 more chickens in 2020	25%	
PART E – PRODUCER CERTIFICATION		
I hereby sign and acknowledge under penalty of perjury in accordance with 28 U.S.C. § 1746 and 18 U.S.C. § 1621 that the foregoing is true and correct. If a new producer in 2020, I understand that I must provide documentation to the COC within 30 days of signing the PARP application to support my certification of expected gross revenue. If a new producer in 2019 without a full year's revenue or had an increase in operation in 2020, I understand that I must provide documentation to the COC within 30 days of signing the PARP application that supports the increase in operating capacity that would have resulted in a higher revenue for 2020.		
17. Signature (By) Producer C	18. Title/Relationship of the Individual Signing in the Representative Capacity	19. Date (MM/DD/YYYY) 12/06/2022

The following is an example of COC Actions on FSA-1122A.

PART F – COC DETERMINATION		
20. COC or Designee Signature COC Member	21. Date (MM/DD/YYYY) 12/06/2022	22. Determination <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED

The following is an example of COC Actions on FSA-1122.

PART C – ALLOWABLE GROSS REVENUE			AGENCY USE ONLY		
6. 2018 Allowable Gross Revenue	7. 2019 Allowable Gross Revenue	8. 2020 Allowable Gross Revenue	9. COC Adjusted 2018 Allowable Gross Revenue	10. COC Adjusted 2019 Allowable Gross Revenue	11. COC Adjusted 2020 Allowable Gross Revenue
	\$445,000	\$450,000		\$556,250	
PART E – COUNTY COMMITTEE (COC) DETERMINATION					
13. COC or Designee Signature COC member			14. Date (MM/DD/YYYY) 12/06/2022		15. Determination <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED

*--197 FSA-1122, Pandemic Assistance Revenue Program (PARP) Application (Continued)

F Examples of Completing FSA-1122A (Continued)

Example 4 – Increased Production Capacity in 2020 compared to 2018/2019 (Added Acres)

Producer D:

- farmed 350 acres in 2018 and 2019, with an allowable gross revenue of \$200,000 in 2018 and \$250,000 in 2019. In 2020, they farmed 550 acres with an allowable gross revenue of \$300,000.
 - certifies “actual allowable gross revenue” of \$250,000 for calendar year 2019 and \$300,000 for calendar year 2020 on FSA-1122. The basis for increase (added 200 acres of cropland in 2020) and the overall percent increase in production from 2019 to 2020 ($200/350 = 57.14$ percent increase) were both certified on FSA-1122A.
 - provides a lease agreement for the additional 200 acres as documentation.

The COC reviews the documents provided and determines the 54.14 percent overall increase is reasonable and documents its approval on FSA-1122A.

The COC approved increase of 57.14 percent and Producer’s D certified 2019 allowable gross revenue of \$250,000 is inputted into the Producer Exception Workbook and the COC records a 2019 allowable gross revenue adjustment of \$392,850 on FSA-1122.

Calculation example:

- $57.14\% \times \$250,000 = \$142,850$
- $\$142,850 + \$250,000 = \$392,850$.

The following is an example of producer Completed FSA-1122

PART B – PRODUCER INFORMATION					
5. Producer Name, Address (City, State and Zip Code) and Phone Number (Include Area Code)					
Producer D 789 Street D Yesterday Town, TX 54321 (444) 555-6666					
PART C – ALLOWABLE GROSS REVENUE			AGENCY USE ONLY		
6 2018 Allowable Gross Revenue	7 2019 Allowable Gross Revenue	8 2020 Allowable Gross Revenue	9 COC Adjusted 2018 Allowable Gross Revenue	10 COC Adjusted 2019 Allowable Gross Revenue	11 COC Adjusted 2020 Allowable Gross Revenue
	\$250,000	\$300,000			
PART D – PRODUCER CERTIFICATION					
I hereby sign and acknowledge under penalty of perjury in accordance with 28 U.S.C. § 1746 and 18 U.S.C. § 1621 that the foregoing is true and correct.					
12A. Signature (By) Producer D			12B. Title/Relationship of the Individual Signing in the Representative Capacity		12C. Date (MM/DD/YYYY) 12/06/2022

--*

*--197 FSA-1122, Pandemic Assistance Revenue Program (PARP) Application (Continued)

F Examples of Completing FSA-1122A (Continued)

The following is an example of producer Completed FSA-1122A.

PART A – PRODUCER INFORMATION		
5. Producer's Name and Address (City, State, and Zip Code) and Phone Number (include Area Code) Producer D 789 Street D Yesterday Town, TX, 54321 (444) 555-6666		
6. Are you a new producer who began farming in 2020 that doesn't have revenue in 2018 and 2019? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. If "Yes", Complete Parts B and E NOTE: Acceptable documentation must be provided within 30 calendar days.		
7. Are you a producer who began farming in 2019 that does not have a full year's revenue to report from 2018 or 2019? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. If "Yes", Complete Parts C and E NOTE: Acceptable documentation must be provided within 30 calendar days.		
8. Did your operation have an increase in operating capacity in 2020 compared to 2018 or 2019 that impacted revenue? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. If "Yes", Complete Parts D and E NOTE: Acceptable documentation must be provided within 30 calendar days.		
PART D – 2020 INCREASE IN OPERATION		
14. Basis for Increase in Production	15. Percent of Increased Production for Entire Farming Operation	COC USE ONLY
Example: Added Irrigation System, & Increased Acreage	25%	16. COC Adjusted Percent for Increased Production for Entire Farming Operation
Added to 200 acres of cropland in 2020	57.14%	
PART E – PRODUCER CERTIFICATION		
I hereby sign and acknowledge under penalty of perjury in accordance with 18 U.S.C. § 1746 and 18 U.S.C. § 1621 that the foregoing is true and correct. If a new producer in 2020, I understand that I must provide documentation to the COC within 30 days of signing the PARP application to support my certification of expected gross revenue. If a new producer in 2019 without a full year's revenue or had an increase in operation in 2020, I understand that I must provide documentation to the COC within 30 days of signing the PARP application that supports the increase in operating capacity that would have resulted in a higher revenue for 2020.		
17. Signature (By) Producer D	18. Title/Relationship of the Individual Signing in the Representative Capacity	19. Date (MM/DD/YYYY) 12/06/2022

The following is an example of COC Actions on FSA-1122A.

PART F – COC DETERMINATION		
20. COC or Designee Signature COC Member	21. Date (MM/DD/YYYY) 12/06/2022	22. Determination <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED

The following is an example of COC Actions on FSA-1122.

PART C – ALLOWABLE GROSS REVENUE			AGENCY USE ONLY		
6. 2018 Allowable Gross Revenue	7. 2019 Allowable Gross Revenue	8. 2020 Allowable Gross Revenue	9. COC Adjusted 2018 Allowable Gross Revenue	10. COC Adjusted 2019 Allowable Gross Revenue	11. COC Adjusted 2020 Allowable Gross Revenue
	\$250,000	\$300,000		\$392,850	
PART E – COUNTY COMMITTEE (COC) DETERMINATION					
13. COC or Designee Signature COC member			14. Date (MM/DD/YYYY) 12/06/2022	15. Determination <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED	

*--197 FSA-1122, Pandemic Assistance Revenue Program (PARP) Application (Continued)

F Examples of Completing FSA-1122A (Continued)

Example 5 - Increased Production Capacity in 2020 compared to 2018/2019 (Physical Alteration)

Producer E:

- farmed 320 acres of non-irrigated cropland in 2019 with an allowable gross revenue of \$230,400. In 2020, they farmed 160 acres non-irrigated cropland and 160 acres of irrigated cropland with an allowable gross revenue of \$231,840.
 - certifies “actual allowable gross revenue” of \$230,400 for calendar year 2019 and \$231,840 for calendar year 2020 on FSA-1122. The basis for increase (added irrigation to 160 acres of cropland in 2020) and the overall percent increase in production from 2019 to 2020 of 30 percent were both certified on FSA-1122A.
- provides receipts for the purchase of irrigation equipment and production documentation for 2019 and 2020.

The COC reviews the documents provided and determines the 30 percent overall increase is reasonable and documents its approval on FSA-1122A.

The COC approved increase of 30 percent and Producer’s E certified 2019 allowable gross revenue of \$230,400 is entered into the Producer Exception Workbook and the COC records a 2019 allowable gross revenue adjustment of \$299,520 on FSA-1122.

Calculation example:

- 30% x \$230,400 = \$69,120
- \$69,120 + \$230,400= \$299,520.

The following is an example of producer completed FSA-1122

PART B – PRODUCER INFORMATION					
5. Producer Name, Address (City, State and Zip Code) and Phone Number (include Area Code)					
Producer E 567 E Street Tomorrow Town, NV 12345 (111)222-3333					
PART C – ALLOWABLE GROSS REVENUE			AGENCY USE ONLY		
6 2018 Allowable Gross Revenue	7 2019 Allowable Gross Revenue	8 2020 Allowable Gross Revenue	9 COC Adjusted 2018 Allowable Gross Revenue	10 COC Adjusted 2019 Allowable Gross Revenue	11 COC Adjusted 2020 Allowable Gross Revenue
	\$230,400	\$231,840			
PART D – PRODUCER CERTIFICATION					
I hereby sign and acknowledge under penalty of perjury in accordance with 28 U.S.C. § 1746 and 18 U.S.C. § 1621 that the foregoing is true and correct.					
12A. Signature (By) Producer E		12B. Title/Relationship of the Individual Signing in the Representative Capacity		12C. Date (MM/DD/YYYY) 12/06/2022	

--*

*--197 FSA-1122, Pandemic Assistance Revenue Program (PARP) Application (Continued)

F Examples of Completing FSA-1122A (Continued)

The following is an example of producer completed FSA-1122A.

PART A – PRODUCER INFORMATION		
5. Producer's Name and Address (City, State, and Zip Code) and Phone Number (Include Area Code) Producer E 567 E Street Tomorrow Town, NV 12345 (111) 222-3333		
6. Are you a new producer who began farming in 2020 that doesn't have revenue in 2018 and 2019? <input type="checkbox"/> YES <input type="checkbox"/> NO. If "Yes", Complete Parts B and E NOTE: Acceptable documentation must be provided within 30 calendar days of submission of the PARP application.		
7. Are you a producer who began farming in 2019 that does not have a full year's revenue to report from 2018 or 2019? <input type="checkbox"/> YES <input type="checkbox"/> NO. If "Yes", Complete Parts C and E NOTE: Acceptable documentation must be provided within 30 calendar days of submission of the PARP application.		
8. Did your operation have an increase in operating capacity in 2020 compared to 2018 or 2019 that impacted revenue? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. If "Yes", Complete Parts D and E NOTE: Acceptable documentation must be provided within 30 calendar days of submission of the PARP application.		
PART D – 2020 INCREASE IN OPERATION		
14. Basis for Increase in Production	15. Percent of Increased Production for Entire Farming Operation	COC USE ONLY 16. COC Adjusted Percent for Increased Production for Entire Farming Operation
Example: Added Irrigation System, & Increased Acreage	25%	
Added Irrigation to 160 acres of cropland in 2020	30%	
PART E – PRODUCER CERTIFICATION		
I hereby sign and acknowledge under penalty of perjury in accordance with 28 U.S.C. § 1746 and 18 U.S.C. § 1621 that the foregoing is true and correct. If a new producer in 2020, I understand that I must provide documentation to the COC within 30 days of submitting the PARP application to support my certification of expected allowable gross revenue. If a new producer in 2019 without a full year's revenue or had an increase in operation in 2020, I understand that I must provide documentation to the COC within 30 days of submitting the PARP application that supports the increase in operating capacity that would have resulted in a higher revenue for 2020.		
17. Signature (By) Producer E	18. Title/Relationship of the Individual Signing in the Representative Capacity	19. Date (MM/DD/YYYY) 12/06/2022

The following is an example of COC actions on FSA-1122A.

PART F – COC DETERMINATION		
20. COC or Designee Signature COC Member	21. Date (MM/DD/YYYY) 12/06/2022	22. Determination <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED

The following is an example of COC actions on FSA-1122.

PART C – ALLOWABLE GROSS REVENUE			AGENCY USE ONLY		
6. 2018 Allowable Gross Revenue	7. 2019 Allowable Gross Revenue	8. 2020 Allowable Gross Revenue	9. COC Adjusted 2018 Allowable Gross Revenue	10. COC Adjusted 2019 Allowable Gross Revenue	11. COC Adjusted 2020 Allowable Gross Revenue
	\$230,400	\$231,840		\$299,520	
PART E – COUNTY COMMITTEE (COC) DETERMINATION					
13. COC or Designee Signature COC Member			14. Date (MM/DD/YYYY) 12/06/2022		15. Determination <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED



***--198 New Producer or Increased Production Workbook**

A Completing New Producer or Increased Production Workbook

The “New Producer or Increased Production Workbook” must be completed by a County Office employee when a producer requests an adjusted revenue according to subparagraphs D, E, or F. The information collected on FSA-1122A will be **recorded in** the workbook and the workbook will calculate the amount of the COC adjustment.

County Offices will access the New Producer or Increased Production Workbook from the PARP intranet site at [Pandemic Assistance Revenue Program \(PARP\) \(usda.gov\)](https://www.usda.gov/programs/pandemic-assistance-revenue-program). Following is an example of the New Producer or Increased Production Workbook when accessed by the user.

<i>New Producer or Increased Capacity Worksheet</i>	
Name:	
Are you a new producer who began farming in 2020 that doesn't have revenue in a prior year?	No
Are you a new producer who began farming in 2019 that does NOT have a full year's revenue to report?	No
Did your operation have increased operating capacity in 2020 compared to 2018 or 2019 that impacted revenue?	No

[Go To Instructions](#)

The County Office user will select the applicable exception and complete the tool based on the information collected on FSA-1122A.

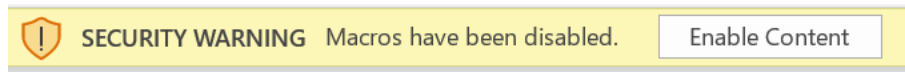
***--198 New Producer or Increased Production Workbook (Continued)**

A Completing New Producer or Increased Production Workbook (Continued)

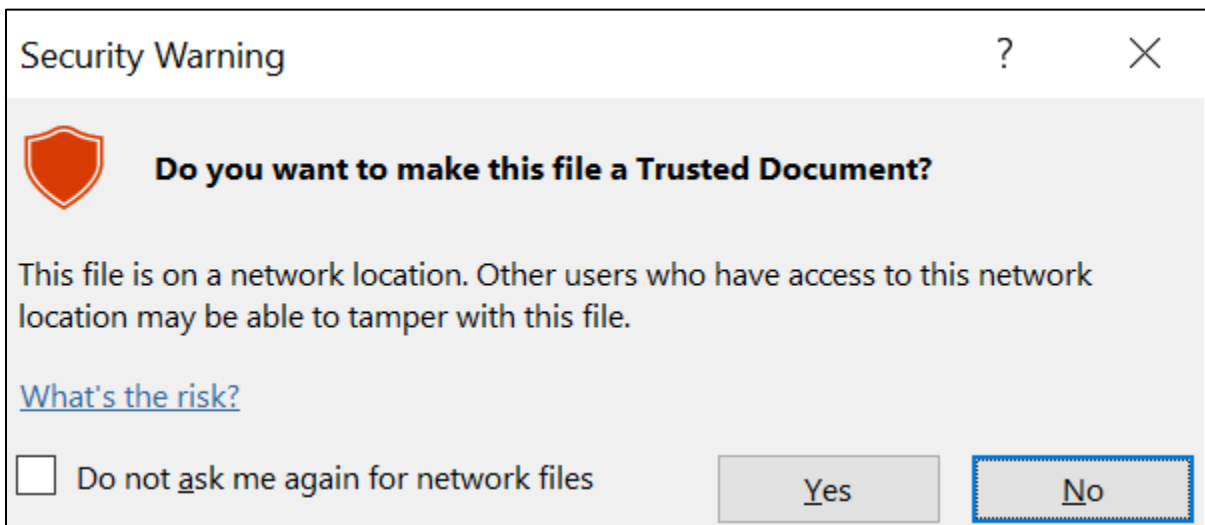
County Offices must first download the workbook by:

- navigating to the Service Center’s individual S:\Service Center\FSA folder
- create a subfolder titled “PARP New Producer or Increased Production Workbook”
- save the tool under that folder titled “PARP New Producer or Increased Production Workbook MASTER”.

Note: The user will need to select “Enable Content” upon each use to enable macros. The following is an example of that warning.



On the following screen answer “Yes” to “Do you want to make this file a Trusted Document?”



***--198 New Producer or Increased Production Workbook (Continued)**

A Completing New Producer or Increased Production Workbook (Continued)

The workbook has 2 separate worksheets titled:

- “Directions”: Step-by-step directions on completing the “Data Input” worksheet
- “Data Input”: Individual producer data entry worksheet.

Directions can be viewed and printed from the “Directions” tab or select “Data Input” and complete the New Producer or Increased Production Workbook according to the following:

Data Field Name	Instructions
Information	
Name	Enter the Producer’s name, include First and Last name or entire Business name of the applicant.
Are you a new producer who began farming in 2020 that doesn’t have revenue in a prior year?	Use the drop-down menu to select “Yes” or “No”. If “Yes”, complete the “New 2020 Producer Adjustment”. If “No”, proceed to the next question.
Are you a new producer who began farming in 2019 that does NOT have a full year's revenue to report?	Use the drop-down menu to select “Yes” or “No”. If “Yes”, complete the “New 2019 Producer Without Full Year’s Revenue Adjustment”. If “No”, proceed to the next question.
Did your operation have increased operating capacity in 2020 compared to 2018 or 2019 that impacted revenue?	Use the drop-down menu to select “Yes” or “No”. If “Yes”, complete the “Increased 2020 Operating Capacity Adjustment”. If “No”, proceed to the next question.




*--198 New Producer or Increased Production Workbook (Continued)

A Completing New Producer or Increased Production Workbook (Continued)

Data Field Name	Instructions
New 2020 Producer Adjustment	
If “Yes” was selected for new 2020 Producer	
2020 Expected Allowable Gross Revenue	Enter the producer’s 2020 Expected Allowable Gross Revenue from FSA-1122A, box 9 (or COC Adjusted 2020 Expected Allowable Gross Revenue from FSA-1122A, box 10, if applicable).
2020 Actual Allowable Gross Revenue	Enter the producer’s 2020 Actual Allowable Gross Revenue from FSA-1122, box 8 (or COC Adjusted 2020 Allowable Revenue from FSA-1122, box 11, if applicable).
2019 COC Adjusted Allowable Gross Revenue	System will populate this field based on what is entered in the 2020 Expected Allowable Gross Revenue. Important: This amount will be entered into box 10, COC Adjusted 2019 Allowable Gross Revenue on FSA-1122.
New 2019 Producer Without Full Year’s Revenue Adjustment	
If “Yes” was selected for new producer in 2019 without a full year’s revenue	
Percent of Increased Production for Entire Farming Operation	Enter the Percent of Increased Production from FSA-1122A, box 12 (or the COC Adjusted Percent of Increase from FSA-1122A, box 13, if applicable). Note: Enter percent as a decimal, example, enter 25% as 0.25.
2019 Actual Allowable Gross Revenue	Enter the 2019 Actual Allowable Gross Revenue from FSA-1122, box 7 (or COC Adjusted 2019 Allowable Gross Revenue from FSA-1122, box 10, if applicable).
2019 COC Adjusted Allowable Gross Revenue	System will calculate the percent of increase to the 2019 Allowable Gross Revenue. Important: This amount will be entered into box 10, COC Adjusted 2019 Allowable Gross Revenue on FSA-1122.

*--198 New Producer or Increased Production Workbook (Continued)

A Completing New Producer or Increased Production Workbook (Continued)

Data Field Name	Instructions
Increased 2020 Operating Capacity Adjustments	
If “Yes” was selected for increase in operating capacity in 2020 compared to 2018 or 2019	
Percent of Increased Production for Entire Farming Operation	Enter the Percent of Increased Production from FSA-1122A, box 15 (or the COC Adjusted Percent of Increase from FSA-1122A, box 16, if applicable). Note: Enter percent as a decimal, example, enter 25% as 0.25.
2018 or 2019 Actual Allowable Gross Revenue	Enter the 2018 or 2019 Actual Allowable Gross Revenue from FSA-1122, box 6 or 7 (or 2018 or 2019 COC Adjusted Allowable Gross Revenue from FSA-1122, box 9 or 10, if applicable).
2018 or 2019 COC Adjusted Allowable Gross Revenue	System will calculate the percent of increase to the 2018 or 2019 Allowable Gross Revenue. Important: This amount will be entered into box 9, COC Adjusted 2018 Allowable Gross Revenue, or box 10, COC Adjusted 2019 Allowable Gross Revenue on FSA-1122.
	Select to clear form.
	Select to go to instructions.
	Select to print data entry. Important: A copy of the completed workbook MUST be attached to FSA-1122 and FSA-1122A.

199-210 (Reserved)

*--Section 4 General Payment Provisions for PARP

211 PARP Payment Components**A Basis for Payments**

PARP will provide payments to producers who suffered eligible 2020 gross revenue losses because of the COVID-19 pandemic.

The PARP payment is not subject to either of the following:

- offset
- sequestration.

A PARP payment will be made without regard to questions of title under State law and without regard to any claim or lien against the agricultural commodity or proceeds from the sale of the agricultural commodity.

B Payment Trigger

To be eligible for payment, the applicant must have suffered a 15 percent or greater decrease in allowable gross revenue when comparing the producer's 2020 allowable gross revenue to either 2018 or 2019 allowable gross revenue as elected by the producer.

An applicant whose decrease in allowable gross revenue is less than 15 percent is ineligible for a PARP payment.

Example: Producer certified:

2019 Allowable Gross Revenue = \$275,000

2020 Allowable Gross Revenue = \$250,000

Trigger:

$\$275,000 - \$250,000 = \$25,000$

$\$25,000 / \$275,000 = 9.09\%$ Loss

$9.09\% < \text{(less than)} 15\%$

Result: Producer is not eligible for PARP because the 15 percent trigger is not met.--*

--211 PARP Payment Components (Continued)*C Program Factor**

PARP payments are subject to the availability of funds. Once the program enrollment period ends, payments will be computed, and a program factor will be applied if needed.

D Payment Calculation

If the trigger described in subparagraph B is met, FSA will use the applicant's 2018 or 2019 allowable gross revenue elected by the producer (or COC adjusted gross revenue if applicable); minus the applicant's 2020 allowable gross revenue (or COC adjusted gross revenue if applicable); multiplied by a factor of either of the following:

- 90 percent for beginning farmers and ranchers, limited resource farmers and ranchers, socially disadvantaged farmers and ranchers, or veteran farmers and ranchers who have submitted CCC-860 certifying they meet the definition of at least 1 of the applicable groups
- 80 percent for all other applicants.

The factored amount will be further reduced by payments the applicant received, or will receive, from all the following programs:

- CFAP 1 and CFAP 2
- PLIP
- SMHPP
- 2020 ERP payments.--*

--211 PARP Payment Components (Continued)*D Payment Calculation (Continued)****Example 1: (SDA, Veteran, Beginning, or LR Farmer or Rancher)**

Producer certified:

2019 Allowable Gross Revenue = \$275,000

2020 Allowable Gross Revenue = \$200,000

CFAP 2 payment = \$50,000 (not included in 2020 allowable gross revenue)

Trigger:

\$275,000 minus \$200,000 = \$75,000 or 27.27% Loss (\$75,000/\$275,000)

Payment Calculation (\$275,000 minus \$200,000) = \$75,000; times 90% = \$67,500

\$67,500 minus \$50,000 (prior pandemic assistance) = \$17,500 net PARP payment

Example 2: (all other producers)

Producer certified:

2019 Allowable Gross Revenue = \$275,000

2020 Allowable Gross Revenue = \$200,000

CFAP 2 payment = \$50,000 (not included in 2020 allowable gross revenue)

Trigger:

\$275,000 minus \$200,000 = \$75,000 or 27.27% Loss (\$75,000/\$275,000)

Payment Calculation: (\$275,000 minus \$200,000) = \$75,000; times 80% = \$60,000

\$60,000 minus \$50,000 (prior pandemic assistance) = \$10,000 net PARP payment--*

--212 Payment Eligibility and Limitation*A Payment Eligibility**

To be considered eligible for PARP payment, in addition to submitting a completed FSA-1122 and FSA-1122A, if applicable, persons or legal entities must have filed the following forms for the 2020 program year:

- AD-1026 according to 6-CP and items 6 and 7 of FSA-1122
- applicable CCC-902 and CCC-901 (if required) according to 5-PL
- CCC-941 and FSA-1123 (if applicable) for AGI certification according to 5-PL.

Note: Tax years 2016, 2017, and 2018 are used to calculate average AGI for 2020 PARP. All required eligibility forms **must** be filed before a PARP payment can be issued.

B Payment Limitation Provisions

PARP has its own per person or legal entity payment limitation separate from other programs. The per person or legal entity payment limitation for PARP is provided in subparagraphs 172 A and B and will be attributed through direct attribution.

As each payment is processed, the available payment limitation for the person or legal entity will be reduced until:

- all PARP payments are issued for the person or legal entity
- the maximum payment limitation has been attributed to a person or legal entity.--*

***--213 General Payment Provisions**

A Introduction

The PARP payment process is an automated process that determines:

- whether the producer is eligible to receive payment
- the payment amount that can be sent to NPS for disbursement
- the overpayment amount that will be updated to the Pending Overpayment Report.

B Frequency of Payment Processing

PARP payments are processed nightly for the following:

- applications for which an approval is updated in the software during the workday
- changes made to the application or eligibility flags that could affect the producer's payment or overpayment amount determination.

C Obtaining FSA-325 for Deceased, Disappeared, or Incompetent Producers

Follow 1-CM provisions for persons who have died, disappeared, or been declared Incompetent.--*

***--213 General Payment Provisions (Continued)**

D Administrative Offset

PARP payments are **not** subject to administrative offset.

E Assignments and Joint Payments

A producer entitled to a PARP payment may assign the payment according to 63-FI. PARP payments may be assigned, provided CCC-36 is submitted by the applicant or made to a joint payee, provided CCC-37 is submitted by the applicant before payment is made. County Offices will follow 63-FI to process assignments and joint payment authorizations.

F Bankruptcy

Bankruptcy status does **not** exclude a producer from requesting PARP benefits.

Important: Contact the OGC Regional Attorney for guidance on issuing PARP payments on all bankruptcy cases.--*

***--213 General Payment Provisions (Continued)**

G Payments Less Than \$1

PARP payment process will issue all payments.

H Payment Due Date

Follow the provisions of 61-FI for issuing interest payments.

I Sequestering PARP Payments

PARP payments are **not** subject to sequestration.

J General Payment Policy

See 9-CM, Part 2 for general payment policy for the following:

- eligible ID types and business types
- payment eligibility
- payment limitation and attribution of payments
- joint operations and entities
- general provisions for overpayments.--*

***--214 PARP Subsidiary Eligibility**

A Introduction

The payment process reads the web-based eligibility system for the 2020 year to determine whether a producer or member of a joint operation is eligible to be paid. If the producer or member is ineligible to be paid, the payment will not be issued or will be reduced, and the producer or member will be listed on the Nonpayment Report with the applicable message.

B Subsidiary Eligibility

If a producer has multiple invalid subsidiary eligibility conditions, only the highest priority ineligible condition as provided in subparagraph C will be printed on the Nonpayment Report.--*

*--214 PARP Subsidiary Eligibility (Continued)

B Subsidiary Eligibility (Continued)

The following table provides eligibility provisions that apply to PARP payments.

Eligibility Determination/Criteria	Value	Eligible for PARP	Exceptions
AD-1026	Certified	Yes	
	Not Filed	No	
	Good Faith Determination	Yes	
	COC Exemption	Yes	
	Awaiting Affiliate Certification	No	
Conservation Compliance – Farm/Tract Eligibility	In Compliance	Yes	<u>1/</u> A partial compliance value of Yes” will result in an additional determination for the farm.
	Partial Compliance	Yes <u>1/</u>	
	In Violation	No	
	No Association	Yes	
	Past Violation	No	
	Reinstated	Yes	
Average AGI - \$900,000 Limitation	Producer Certification		<u>2/</u> If an IRS determination has: <ul style="list-style-type: none"> • not been returned, then the payment process will use the producer certification value • been returned, then the payment process will use the IRS returned value.
	Not Filed	No	
	Filed - 941	Yes <u>2/</u>	
	Exempt	Yes	
	Not Met - Producer	No	
	IRS Determinations		
	Not Processed	<u>3/</u>	
	Compliant - Producer	Yes	
	Compliant – Less Than 3 Years	Yes	
	Not Compliant	No	
	Failed Verification	No	
	Compliant – FSA Determined	Yes	
	State Office / SED Determinations		
	No Determination	Yes	
	Compliant – Review	Yes <u>4/</u>	
	Mismatch Verified	Yes <u>4/</u>	
Not Compliant – Review	No <u>4/</u>		
		<u>3/</u> If the IRS value is not processed, then the payment process will use the producer certification value.	
		<u>4/</u> State Office/SED Determinations override the IRS Determinations	

--*

*--214 PARP Subsidiary Eligibility (Continued)

B Subsidiary Eligibility (Continued)

Eligibility Determination/Criteria	Value	Eligible for PARP	Exceptions
2020 – \$900,000 AGI Limitation	Yes	Yes	
	No	No	
Foreign Person Determination	Yes or Not Applicable	Yes	
Controlled Substance	No Violation	Yes	
	Growing	No	
	Trafficking	No	
	Possession	No	

C Eligibility Conditions Priority

If a person or legal entity has multiple invalid subsidiary eligibility conditions, only the highest priority ineligible condition will be printed on the Nonpayment Report and Pending Overpayment Reports. The following table provides the priority of conditions.

Priority	Eligibility Provision
1	Conservation Compliance
2	Controlled Substance
3	AD-1026
4	Adjusted Gross Income
5	Foreign Person

--*

*--215 PARP Payments

A Supporting Files for Integrated Payment Processing

The PARP payment process is a web-based integrated process that uses a wide range of information and other program determinations and values to determine whether a payment should be issued, including the amount of gross payment, reductions, and the net payment amount. For payments to be calculated correctly, all supporting files must be updated correctly, including **all** of the following.

Type of Information	How Information Is Used for Payment Processing	Source
FSA-1122 data	The information from FSA-1122 is used to complete the Gross Payment Report for approved gross revenue which determines the PARP gross payment amount for the producer.	Application System
Payment Eligibility Information	Used to determine whether the producer (individual, entity, and/or member of a general partnership or joint operation) is eligible for payment for which FSA-1122 was filed.	Web-Based Business File and Subsidiary System
General Name and Address Information	Used to determine the producer’s business type, citizenship status, and general name and address information.	Business Partner/ SCIMS
Entity and Joint Operation Information	Used to determine the following for which FSA-1122 was filed: <ul style="list-style-type: none"> • entities • general partnerships • joint ventures. 	Business File
Available Payment Limitation	Used to determine payment limitation availability.	Payment Limitation System
Financial Related Information	<ul style="list-style-type: none"> • Calculated payment information is provided to NPS. • Determined overpayment amount may be provided to NRRS. 	NPS or NRRS

--*

*--215 PARP Payments (Continued)

B Prerequisites for Payment

The following table provides the actions that **must** be performed or verified as having been completed to properly issue payments. COC, CED, or designee will ensure that the actions are completed.

Step	Action
1	FSA-1122 has been approved and the approval date has been recorded in the system.
2	AD-1026 is on file for the applicable year for those seeking payment and the eligibility information is recorded in the web-based eligibility system. See 6-CP and 3-PL (Rev. 2).
3	CCC-902 is on file and a determination made, as is applicable according to 5-PL for the applicable year for persons and legal entities.
4	CCC-941, and FSA-1123 if applicable, is on file for the applicable year for persons and legal entities and the certification information is recorded in the web-based eligibility system. See 5-PL and 3-PL (Rev. 2).
5	All other eligibility determinations have been updated according to the determinations made by COC for persons and legal entities. See 5-PL.
6	Joint operation and entity ownership structure information is updated in Business File for the applicable year. See 3-PL (Rev. 2).
7	Assignments and joint payees have been updated in NPS if CCC-36, CCC-37, or both were filed for PARP. See 63-FI.
8	SF-3881 has been received and recorded in financial applications, or a hardship waiver is on file. See 1-FI.

--*

***--216 PARP Payment Reports**

A Displaying or Printing PARP Payment Reports

PARP Payment Reports are available to provide information about each payment or nonpayment. Most of the payment reports have information that is common between program areas. Information about these reports is in 9-CM. The PARP Payment History Report – Detail has program-specific data so information for this report is in this handbook.

PARP Payment Report information is available according to the following.

Report Name	Type of Data	Reference
Submitted Payments Report	Live	9-CM, paragraph 63
Submitted Overpayments Report	Live	9-CM, paragraph 64
Pending Overpayment Report	Live	9-CM, paragraph 65
<p>Note: The Pending Overpayment Report is accessed through the Pending Overpayment Summary Report according to 9-CM, paragraph 64.5.</p>		
Nonpayment/Reduction Report	Live	9-CM, paragraph 66
Insufficient Funds Report	Live	9-CM, paragraph 67
Payments Computed to Zero Report	Live	9-CM, paragraph 68
Payment History Report – Summary	Report Database	9-CM, paragraph 69
Payment History Report - Detail	Report Database	9-CM, paragraph 70

Note: See 9-CM for complete instructions on accessing the Common Payment Report System.

217 Recording PARP Payments

A Recording Payments

Recording State and county for the producer is to complete the PARP payment.

Note: The recording State and county for a producer is identified in the Subsidiary Eligibility System.--*

--218 PARP Spot Check*A National Producer Selection Process**

A selection of producers with an approved FSA-1122 receiving PARP benefits will be made by the National Office using a statistical sampling method developed by NASS or other acceptable method as determined by DAFP. All STC members, COC members, employees, and the spouses of these are required for review

The National Office will provide the list of producers selected for PARP spot check on the internal controls SharePoint site at [Pandemic Assistance Internal Control - Home \(sharepoint.com\)](#)

The national producer selection list will display the following:

- recording State code
- recording county code
- producer name.

Note: Not all States and counties will have producers selected for spot check.

The list of selected participants will be uploaded into the internal controls SharePoint site after PARP payments have been issued and will be used to record and track the PARP national spot checks.

All PARP spot checks must be completed and recorded into the internal controls SharePoint site at [Pandemic Assistance Internal Control - Home \(sharepoint.com\)](#) --*

***--218 PARP Spot Check (Continued)**

B Acceptable Documentation

The producer will be required to provide documentation acceptable to COC that supports the amount of gross revenue certified on FSA-1122 and FSA-1122A as applicable.

Documentation may include, but is not limited to:

- sales receipts from eligible gross revenue sources
- third-party documents (example, CPA statements)
- IRS schedule F or other Federal tax documents
- other sales documents indicating when a commodity was sold
- ledgers of income
- income statements of deposit slips
- crop insurance, NAP, and WHIP+ records
- register tapes
- other records determined acceptable by COC.--*

--218 PARP Spot Check (Continued)*C Producer Notification of Selection for Spot Check**

The County Office will notify program participants by letter of their selection for spot check and of the requirement to provide supporting documentation to the applicable State Office for their PARP allowable gross revenue certification. County Offices may:

- use the following letter template to notify the participant
- modify the following template to fit the applicable situation.

Dear (enter name of PARP participant)

This letter is to notify you that you have been randomly selected for spot check of your Pandemic Assistance Revenue Program (PARP) gross revenue certifications for (enter 2018 or 2019 as applicable) and 2020.

As a condition of receiving a PARP payment, you agreed to provide verifiable or other acceptable documentation in support of your allowable gross revenue certifications on FSA-1122.

Acceptable evidence may include, but is not limited to:

- sales receipts from eligible gross revenue sources
- third-party documents (i.e., CPA statements)
- IRS schedule F or other Federal tax documents
- other sales documents indicating when a commodity was sold
- ledgers of income
- income statements of deposit slips
- crop insurance, NAP, and WHIP+ records
- register tapes
- other records determined acceptable by COC.

Please submit your documentation to the (enter applicable state) FSA office at the following address within 30 calendar days:

Any State FSA Office
Any street or PO Box
City, State, Zip

You must respond to this single request for evidence to support your gross revenue certifications. Failure to timely submit verifiable or other acceptable documentation will result in your program ineligibility for PARP, requiring a full refund of all payments made, including interest from the date of disbursement.

Sincerely,

County Executive Director

--*

*--218 PARP Spot Check (Continued)

D Failure to Provide Documentation for Spot Check

Failure to timely provide acceptable documentation in the time prescribed will result in COC determining the participant ineligible for program benefits and the producer will be required to refund all payments issued under PARP. COC must:

- thoroughly document the decision in the COC minutes
- notify the participant in writing of the ineligibility determination
- afford appeal rights according to 1-APP.

The following template is provided as guidance and may be modified to fit specific situations.

Dear (enter name of PARP participant)

You were previously notified by letter dated (enter date), advising you were selected for spot check of your Pandemic Assistance Revenue Program (PARP) gross revenue certifications. You were afforded 30 calendar days to provide acceptable documentation to the state FSA Office. As of the date of this letter, FSA has not received acceptable documentation to support your gross revenue certifications.

As result, I have determined you are ineligible for PARP benefits. You will be notified by separate communication of any amount owed because of this determination of ineligibility for failing to respond to FSA’s request for documents and verifiable or other acceptable records.

If you believe that the facts of this decision are not correct, or that I have not properly applied rules governing PARP, you may file a written appeal of this determination with the county FSA committee within 30 days of receiving this determination. To file an appeal of this decision with the county committee, (insert appropriate language from 1-APP (Rev. 2) and COC mailing address.

Sincerely,

County Executive Director

--*

*--218 PARP Spot Check (Continued)

E Conducting the PARP Spot Check

The following questions will be used by the State Office reviewer designated to complete the spot checks. COC will review the findings and issue an eligibility determination. The County Office will record results according to subparagraph G after COC issues its determination of eligibility.

State: _____ County: _____	
Applicant Name: _____ Application Number: _____	
Payment Amount \$ _____	
Spot Check Findings	
1. What benchmark year did the producer certify revenue on FSA-1122?	2018 or 2019 (Go to Item 2)
2. Did the producer provide acceptable documentation that equals the certification of allowable gross revenue for the year identified in Item 1?	Yes, No, or Not Applicable (if No go to Item 3) (if Yes go to Item 4)
3. What is the actual amount of 2018 or 2019 allowable gross revenue?	\$ (Go to Item 4)
4. Did the producer provide documentation that equals the certification of gross revenue on FSA-1122 for 2020?	Yes or No (If No go to Item 5) (If Yes go to Item 6)
5. What is the actual amount of 2020 allowable gross revenue?	\$ (Go to Item 6)
6. Does the documentation provided for spot check support the applicant's ownership interest in agriculture commodities?	Yes or No (Go to Item 7)
7. Does the documentation provided for spot check demonstrate the applicant was in business of farming in calendar year 2020?	Yes or No

--218 PARP Spot Check (Continued)*F State Office Notification to COC on Spot Check Findings**

The State Office reviewer will notify COC of the spot check results by providing:

- spot check findings documented according to subparagraph E
- all documentation collected under spot check when the documentation does not equal the amount of revenue certified on FSA-1122
- a recommendation on program eligibility to the COC.

G COC Action on Spot Check Findings

The COC will review the spot check findings and facts, issue an administrative determination of eligibility, and afford appeal rights in accordance with 1-APP. If the spot check finding results in an overpayment the COC will adjust the FSA-1122.

COC designee will input the PARP Spot Check results on the Internal Controls SharePoint site at [Pandemic Assistance Internal Control - Home \(sharepoint.com\)](#)

H Discrepancy in Certified Gross Revenue and Documentation Provided for Spot Check

The following provides guidance when there is a discrepancy between the documentation provided by the producer for spot check and the amount of allowable gross revenue certified on FSA-1122 for:

- 2018 or 2019, as applicable
- 2020.--*

*--218 PARP Spot Check (Continued)

H Discrepancy in Certified Gross Revenue and Documentation Provided for Spot Check (Continued)

COC must determine whether the PARP payment resulted from an erroneous certification by the applicant, or any person acting on behalf of the program applicant. If COC determines the certification was erroneous, the trigger and payment will be recalculated, and the participant must refund any excess payment with interest calculated from the date of disbursement.

If COC determines that the applicant intentionally misrepresented information provided on their application, the application will be disapproved, and the applicant must refund the full payment to FSA with interest from the date of disbursement.

The following language is provided as guidance and may be modified to fit individual situations. A letter must be sent, and a copy of the notification filed in the case file. This letter is intended for a COC decision. Receivable letters must be provided in addition to this letter.

Dear (Enter Name of Applicant)

This letter is about an application you filed under the Pandemic Revenue Assistance Program (PARP). When you filed your application, you were advised that your certifications were subject to spot check by FSA.

The records you provided substantiated most of the allowable gross revenue you certified to on the FSA-1122 PARP application. However, the documentation reviewed shows you certified more allowable gross revenue than supported by your records. You remain eligible for PARP payments; however, your PARP application has been adjusted for the amount of allowable gross revenue supported by the records you provided. You will be notified by separate letter of any amounts owed as a result of the adjustment.

The (enter applicable county) County Committee (COC) has also determined that one or more exceptions to application of the finality rule (7 CFR 718.306) apply, as you have either intentionally or unintentionally misrepresented facts concerning your PARP eligibility, your certified allowable gross revenue cannot be substantiated, or you had reason to know that FSA erred in determining your payment eligibility. You will be notified by separate communication of amounts owed FSA as a result of this determination.

If you believe the facts of this decision are not correct, you may file a written appeal of this determination within 30 days of your receipt of this determination. You have the following administrative appeal operations: (insert appropriate language from 1-APP (Rev. 2) for a COC decision and include all appropriate and applicable review rights according to 1-APP (Rev. 2) for a COC adverse decision).

Sincerely,

County Executive Director

--*

***--218 PARP Spot Check (Continued)**

I Discovery of Fraud or Abuse

During the spot check, if COC suspects a discrepancy or violation may rise to the level of fraud or abuse with the intent to defeat the purpose of PARP, COC will handle these cases according to 1-CM, Part 29.--*

219-229 (Reserved)

Section 3 Application Process

301 Signup

A FSCSC Signup

Applicants can apply for FSCSC benefits at any County Office nationwide. The applicant must complete FSA-888 to receive a payment.

The signup period for FSCSC is as follows.

Program Year	Certification Date	Application Period
2022	June 21, 2022, through December 31, 2022	June 27, 2022, through January 31, 2023
2023	January 1, 2023, through December 31, 2023	*--February 1, 2023, through January 31, 2024--*

B Application Package

A complete application package includes the following:

- FSA-888
- CCC-860, if not previously filed

Note: An applicant who has filed CCC-860 certifying their status as a socially disadvantaged, beginning, or veteran farmer or rancher for a prior program year is not required to submit a subsequent certification of their status for a later program year because their status as socially disadvantaged would not change in different years, and their certification as a beginning or veteran farmer or rancher includes the relevant date needed to determine for what program years the status would apply. Because an applicant’s status as a limited resource farmer or rancher may change annually depending on their direct and indirect gross farm sales, those applicants must submit CCC-860 for each applicable program year.

- AD-2047, if not previously filed
- SF-3881, if not previously filed.

Note: The policy allowing hardship waivers of the EFT requirement applies to FSCSC. See 63-FI.

--301 Signup (Continued)*C Submitting FSA-888**

For each program year, applicants will submit one FSA-888 per operation nationwide to any County Office:

- in person
- by mail
- electronically by:
 - FAX
 - emailed with a scanned or photocopy of signed FSA-888 attached
 - Box or OneSpan
- online application at <https://apps.fsa.usda.gov/fscsc/index.jsp>

Note: Submitting FSA-888 online requires an active Level 2 eAuthentication account. Individual producers can register for a Level 2 eAuthentication account at www.eauth.usda.gov. A fillable format of FSA-888 will also be available to sign and submit by 1 of the methods in this subparagraph.

D Incomplete FSA-888's

COC cannot act on FSA-888 until the applicant has completed FSA-888 and signed Part C.

Note: Incomplete FSA-888's or FSA-888's that are not signed do not require action by FSA. Applicants will receive decisions by FSA only on complete FSA-888's.

County Offices will notify an applicant that their application package is incomplete and give the applicant 30 calendar days from the date of notification to submit any additional required documentation before disapproving FSA-888.--*

Reports, Forms, Abbreviations, and Redelegations of Authority

Reports

None.

Forms

This table lists all forms referenced in this handbook.

Number	Title	Display Reference	Reference
AD-1026	Highly Erodible Land Conservation (HELC) and Wetland Conservation (WC) Certification		Text
AD-2047	Customer Data Worksheet		Text
AD-2106	Form to Assist in Assessment of USDA Compliance With Civil Rights Laws		33, 135
AD-3114	Coronavirus Food Assistance Program (CFAP) Application		122, 136
AD-3117	Coronavirus Food Assistance Program 2 (CFAP 2) Application		122, 136
CCC-36	Assignment of Payment		Text
CCC-37	Joint Payment Authorization		Text
CCC-860	Socially Disadvantaged, Limited Resource, Beginning and Veteran Farmer or Rancher Certification		Text
CCC-901	Member's Information		Text
CCC-902	Farm Operating Plan for Payment Eligibility 2009 and Subsequent Program Years		Text
CCD-902E	Farm Operating Plan for an Entity		176, 370
CCC-902I	Farm Operating Plan for an Individual		176, 370
CCC-903	Worksheet for Payment Eligibility and Payment Limitation Determinations		33, 106, 176, 370
CCC-941	Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information		Text
CCC-942	Certification of Income From Farming, Ranching and Forestry Operations		93
FSA-321	Finality Rule and Equitable Relief		301
FSA-325	Application for Payment of Amounts Due Persons Who Have Died, Disappeared, or Have Been Declared Incompetent		Text
FSA-578	Report of Acreage		193,
FSA-620	Pandemic Livestock Indemnity Program (PLIP) Application	122	Text
FSA-850	Environmental Screening Worksheet		3
FSA-883	Organic and Transitional Education and Certification Program (OTECF)	262	Text
FSA-888	Food Safety Certification for Specialty Crops Program (FSCSC)	302	Text

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

Forms (Continued)

Number	Title	Display Reference	Reference
FSA-940	Spot Market Hog Pandemic Program (SMHPP) Application	388	Part 7
FSA-1118	Pandemic Assistance for Timber Harvesters and Haulers (PATHH) Program Application	50	Text
FSA-1122	Pandemic Assistance Revenue Program (PARP) Application	197	Part 4
FSA-1122A	Continuation Sheet for Pandemic Assistance Revenue Program (PARP) Adjusted Revenue	197	Part 4
FSA-1123	Certification of 2020 Adjusted Gross Income (AGI)	173, 367	Text
SF-3881	ACH Vendor/Miscellaneous Payment Enrollment Form		Text

Abbreviations Not Listed in 1-CM

The following abbreviations are not listed in 1-CM.

Approved Abbreviation	Term	Reference
CFAP	Coronavirus Food Assistance Program	
CPA	certified public accountant	367, 370
DBA	Doing Business As	246
EIN	employer identification number	365
ERP	Emergency Relief Program	
FPAC	Farm Production and Conservation	15, 47, 91, 150
FSCSC	Food Safety Certification for Specialty Crops	Part 6
ITIN	individual taxpayer identification number	365
LMR	Livestock Mandatory Reporting	383, 385
NAICS	North American Industry Classification System	30, 46-48, 50
NOFA	Notice of Funds Availability	Text
NOP	National Organic Program	230, 235, 247, 263, Ex. 2
OCCSP	Organic Certification Cost Share Program	Part 5
OTECP	Organic and Transitional Education and Certification Program	Part 5
OTIS	Outreach Tracking Information System	2
PARP	Pandemic Assistance Revenue Program	Part 4
PATHH	Pandemic Assistance for Timber Harvesters and Haulers	Part 2, Ex. 2
PIIA	Payment Integrity Information Act of 2019	Part 7
PLIP	Pandemic Livestock Indemnity Program	Part 3
SMHPP	Spot Market Hog Pandemic Program	Part 7
SND	Safety Net Division	1, 91
VMR	value member relationship	383

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

Redelegations of Authority

This table lists the redelegations of authority in this handbook by program.

Redelegation	Reference
Food Safety Certification for Specialty Crops	277
Organic and Transitional Education and Certification Program	263
Pandemic Assistance for Timber Harvesters and Haulers	51
Pandemic Assistance Revenue Program	150
Pandemic Livestock Indemnity Program	121
Spot Market Hog Pandemic Program	346

