

**UNITED STATES DEPARTMENT OF AGRICULTURE**

Farm Service Agency  
Washington, DC 20250

<b>Tree Assistance Program 1-TAP (Revision 4)</b>	<b>Amendment 11</b>
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**Approved by:** Acting Deputy Administrator, Farm Programs



**Amendment Transmittal**

**A Reasons for Amendment**

Subparagraphs 5 D and E have been amended to update the responsibilities of SED's, COC's, and CED's.

Subparagraph 61 A has been amended to include the revised signup period for losses incurred on or after January 1, 2017.

Subparagraph 61 F has been amended for clarity.

Subparagraph 121 D has been amended to remove the \$125,000 payment limitation for losses that occurred on or after January 1, 2017, because of the Bipartisan Budget Act of 2018.

Subparagraphs 122 A has been amended because the Bipartisan Budget Act of 2018 increased the acreage limitation for losses that occurred after January 1, 2017, from 500 acres to 1,000 acres.

Subparagraph 152 A has been amended to clarify that royalty expenses are not eligible for TAP cost share reimbursement.

Subparagraph 152 C has been amended to add Dragonfruit, Guamabana/Soursop, Carambola/Star Fruit, and Wax Jambu to the list of eligible TAP crops.

Paragraph 154 A has been amended to clarify the limitation on multiple benefits, and to add the limitations to producers receiving 2017 WHIP payments and TAP; and Florida citrus producers covered by the block grant and TAP.

## **Amendment Transmittal (Continued)**

### **A Reasons for Amendment (Continued)**

Subparagraph 401 E has been amended for clarity.

Subparagraph 401 J has been amended to include the Bipartisan Budget Act of 2018's removal of payment limitation for 2017 and future years.

Subparagraphs 404 C and D have been added to include TAP sequestration percentage.

Subparagraph 411 C has been added to include the TAP ECPR.

<b>Page Control Chart</b>		
<b>TC</b>	<b>Text</b>	<b>Exhibit</b>
	1-9, 1-10 3-1, 3-2 3-5, 3-6 5-1, 5-2 6-3 through 6-8 11-1 through 11-4 11-9 through 11-24 11-27 through 11-46	

## 5 Responsibilities (Continued)

### D COC Responsibilities

COC's will:

- follow this handbook and regulations to properly administer TAP
- ensure CCC-899's are accepted from all interested producers and processed according to this handbook
- act on all submitted and completed CCC-899's

**\*--Important:** COC may delegate authority to CED to approve routine cases.--\*

- handle appeals according to 1-APP and 7 CFR Parts 11 and 780
- thoroughly document all adverse actions taken in COC minutes

**Important:** All of the following **must** be thoroughly documented for **all** TAP determinations made by COC:

- all factors reviewed or considered
    - all documentation reviewed
    - references to applicable handbooks, notices, and regulations
    - all sources of information obtained for review or consideration.
  - ensure that applicants receive complete and accurate TAP information
- Note:** TAP information may be provided through the following:
- TAP leaflets, newsletters, and print media
    - meetings
    - radio, television, and video
    - County Office visits.
  - handle suspected fraud cases according to applicable procedure
  - ensure that TAP general provisions and other important items are publicized according to paragraph 4.

## 5 Responsibilities (Continued)

### E CED Responsibilities

CED's will:

- follow this handbook and regulations to properly administer TAP
- ensure County Office employees are trained in and follow TAP provisions
- ensure certified FSA LA visits are completed in a timely manner
- \*--act on completed and routine CCC-899's for TAP, if delegated--\*
- handle appeals according to 1-APP and 7 CFR Parts 11 and 780
- ensure modifications to data by an applicant are accompanied by applicant initials and dates
- ensure a second party review is conducted before CCC-899 approval or disapproval
- immediately notify SED, through DD, of software problems and incomplete or incorrect procedures
- ensure general provisions and other important items are publicized according to paragraph 4.

### F PT Responsibilities

PT's will:

- follow all TAP provisions
- immediately notify CED of software problems and incomplete or incorrect procedures
- ensure applicants receive complete and accurate information.

**6-30 (Reserved)**

### Part 3 CCC-899's, Reimbursements, and Qualifying Losses

## 61 CCC-899, TAP Application for Assistance

### A Filing CCC-899's

To apply for TAP benefits, an applicant **must** file an automated CCC-899 (paragraph 286) in the administrative County Office that maintains the farm records for the agricultural operation by crop type, stand, and producer share.

**Note:** See subparagraph 61.5 A on filing CCC-899 for losses because of plant disease.

Applicants who suffered eligible tree, bush, and vine losses after January 1, 2017, must provide an application and supporting documentation to FSA within 90 calendar days of each disaster event or date when the loss of trees, bushes, or vines is apparent to the producer.

\* \* \*

Applicants who suffer multiple disasters during the calendar year may file multiple CCC-899's.

Applicants must certify and provide adequate proof that the losses were the direct result of an eligible natural disaster.

**Notes:** Applicants must be active in SCIMS with a legacy link to the administrative county accepting CCC-899 to apply and receive benefits under TAP.

Applicants must be active on a farm in the administrative county accepting CCC-899 to apply and receive benefits under TAP.

If an applicant is not in SCIMS with a legacy link to the administrative county accepting CCC-899, do the following:

- add the applicant to SCIMS
- create the legacy link according to 1-CM.

## 61 CCC-899, TAP Application for Assistance (Continued)

**A Filing CCC-899's (Continued)**

Each eligible applicant with a share interest in a stand who wants TAP payments **must** complete and sign a separate CCC-899 for that share of the stand.

**Example 1:** John Brown and others suffered eligible fruit tree losses and have the following interests in 2 counties that are administered in Jefferson County:

- B and B General Partnership has a permanent TIN and owns citrus groves in Jefferson County
- John Brown as 100 percent individual owner of pecan trees in Jefferson County
- John Brown and Jane Brown share owners of huckleberry bushes in Jefferson County; John Brown and Jane Brown have separate TIN's and jointly own the bushes on a 25-75 percent share
- John Brown as 100 percent individual owner of a stand of citrus trees in De Soto County that is administered in Jefferson County.

Assuming John Brown and others want TAP payments for their share of each stand, the following CCC-899's would need to be submitted:

- one CCC-899 for B and B General Partnership for 100 percent share of the citrus trees in Jefferson County
- one CCC-899 for John Brown for 100 percent interest in the pecan stand in Jefferson County
- one CCC-899 for John Brown for 25 percent interest in the huckleberry bushes operation in Jefferson County he shares with Jane Brown
- one CCC-899 for Jane Brown for 75 percent share of the citrus grove in Jefferson County she shares with John Brown
- one CCC-899 for John Brown with 100 percent share of the citrus grove physically located in De Soto County, but administered in Jefferson County.

## 61 CCC-899, TAP Application for Assistance (Continued)

**E Deleting CCC-899's**

County Offices must not delete or remove from FSA records, copies of any signed CCC-899.

If an applicant requests to withdraw a signed CCC-899, the applicant must write “**Withdrawn**” on CCC-899, initial, and write the date next to “**Withdrawn**”. County Offices will then delete CCC-899 from the automated system (paragraph 288).

**Notes:** For succession-in-interest, a new CCC-899 **must** be initiated by the successor, and CCC-899 for the predecessor will be deleted from the automated system.

See paragraph 92 for succession-in-interest provisions.

**F Acting on CCC-899's**

\*--COC or CED if delegated, **must** act on all submitted and completed CCC-899's.--\*

**Notes:** CED may delegate approval authority to PT's for routine cases. PT's will **not** be delegated authority to disapprove any CCC-899's.

STC's must review all CCC-899's approved or disapproved for State Office employees, COC members, CED's, County Office employees, and their spouses.

Before approving CCC-899, Part G, the approving official **must** ensure that **all** eligibility requirements are met, a field visit has been completed according to paragraph 63, and the approving official is satisfied with **all** of the following:

- stand is eligible according to paragraph 151
- applicant has a stand that sustained mortality loss in excess of 15 percent after adjustment for normal mortality
- applicant is considered an eligible owner according to paragraph 91

## 61 CCC-899, TAP Application for Assistance (Continued)

**F Acting on CCC-899's (Continued)**

- loss occurred because of an eligible natural disaster as defined in Exhibit 2
- \*--FSA has made a decision about the number of acres and trees destroyed and damaged--\*
- all signature requirements on CCC-899, Part F are met
- all practices claimed for payment on the stand are complete
- all documentation is provided in support of payment
- all signature requirements are met.

If all TAP eligibility requirements are **not** met, or it is determined that the information on CCC-899 or any additional supporting documentation provided by the applicant is  
 \*--inadequate or **not** accurate or justifiably reasonable, the following actions will be taken:--\*

- disapprove CCC-899
- notify the applicant of disapproval
- provide the applicant applicable appeal rights according to 1-APP
- thoroughly document reasons for disapproval in COC minutes, if disapproved by COC.



## Part 5 Payment, Acreage, and Compliance Provisions

### 121 Payment Provisions

#### A Availability of Funds

TAP will be administered by FSA using funds from CCC according to the 2014 Farm Bill. Approved CCC-899's will **not** be subject to a national payment factor.

#### B Prompt Payment Interest

The Prompt Payment Act provisions apply to TAP according to 61-FI, **except** that interest applies to payments issued more than 30 calendar days after **all** of the following have been completed:

- participant completed and signed CCC-899 along with all required forms
- all documentation required from the participant has been submitted, such as sales receipts, etc.
- all referrals to OIG have been returned or cases completed
- participant appeals have been finalized for CCC-899's disapproved by COC.

#### C Assignments and Offsets

County Offices will:

- accept assignments according to 63-FI
- apply offsets according to 58-FI.

#### D Payment Limitation

\*--The 2014 Farm Bill limited a person or legal entity to a \$125,000 payment limitation for losses that occurred after October 1, 2011, through December 31, 2016, for TAP.

The Bipartisan Budget Act of 2018 removed the payment limitation for losses that occurred after January 1, 2017. Follow procedure in 5-PL.--\*

#### E Foreign Person Provisions

All applicants **must** meet the foreign person requirements in 7 CFR Part 1400, Subpart E.

## 122 Acreage Provisions

### A Acreage Limitations

\*--For losses that occurred on or after October 1, 2011, through December 31, 2016, the cumulative total quantity of acres planted to trees, bushes, or vines, where a person or legal entity receive TAP, must **not** exceed 500 acres annually.

For losses that occurred on or after January 1, 2017, the Bipartisan Budget Act of 2018 increased the cumulative total quantity of acres planted to trees, bushes, or vines, where a person or legal entity receive TAP from 500 to 1,000 acres annually.--\*

### B FSA-578's

FSA-578 is required for TAP. Each CCC-899 requires the producer to identify the crop type, trees and acres in stand, and applicant's share. Geographical physical location can be identified with an aerial photocopy and filed in producer's farm folder. Therefore, FSA-578 **must** be filed **before** CCC-899 can be approved by COC.

## 152 TAP Payment and Mortality Rates (Continued)

## A Maximum Payment Rates (Continued)

Practice Code	Practice	Maximum Rates
11	Pruning cost per eligible tree. <u>1</u> /  <b>Notes:</b> Applies to rehabilitation <b>only</b> .  Does <b>not</b> apply to TAP pecans.	\$7
12	Rehabilitation cost per eligible tree (including Christmas trees and ornamental trees), bushes (including shrubs), and vines <b>on a tree farm</b> .  <b>Note:</b> Research indicates that potted trees are not ordinarily rehabilitated, but are replaced.	\$4
13	Replacement cost per eligible tree (including Christmas trees, ornamental trees, and potted trees), bushes (including shrubs), and vines <b>on a tree farm</b> .	\$2
14	Site preparation per acre (including cleanup, tree and debris removal, and tillage).  <b>Note:</b> Not applicable to Practice Code 09 (pecan rehabilitation).	\$500
15	Replacement cost per eligible cranberry plant.	\$0.06
16	Planting cost per eligible cranberry plant.	\$0.03
17	Hawaii papaya replacement cost per hill.	\$0.67
18	Hawaii papaya replanting cost per hill.	\$1.04

**Notes:** See subparagraph C for practice code applicability.

\*--TAP does not provide cost share for royalty or shipping expenses.--\*

1/ Practice code 11 (Pruning - \$7) is only used, if pruning is the only practice completed. In all other cases, where stakes, ties, fertilizer, trellis, etc. are added to practice completion, practice code 02 (Rehabilitation - \$15) for orchards, which includes pruning, is eligible for payment. For orchards, applicant would never be eligible for both practice codes 02 and 11.

## 152 TAP Payment and Mortality Rates (Continued)

**B Normal Mortality**

Eligible orchardists and nursery tree growers may be eligible for TAP if the **tree mortality**, as a result of an eligible cause of loss, exceeds 15 percent (adjusted for normal mortality).

**Note:** State Offices are responsible for establishing normal mortality rates for their State.

**C Practice Code Applicability**

The following table provides the list of crop codes and practices to where they can be applied.

**Note:** Beginning in crop year 2017, bananas and plantains will no longer be eligible for TAP.

Crop Code	Crop	Crop Abbreviation	Eligible Practice Codes
0023	Oranges	ORANG	01, 02, 10, 11, 14
0024	Tangelo	TANGL	01, 02, 10, 11, 14
0028	Almonds	ALMND	01, 02, 10, 11, 14
0029	Walnuts	WLNUT	01, 02, 10, 11, 14
0030	Grapefruit	GFRUT	01, 02, 10, 11, 14
0032	Elderberries	ELDER	10, 12, 13, 14
0034	Peaches	PEACH	01, 02, 10, 11, 14
0035	Lemons	LEMON	01, 02, 10, 11, 14
0036	Limes	LIMES	01, 02, 10, 11, 14
0048	Tangerines	TANGR	01, 02, 10, 11, 14
0053	Grapes	GRAPE	03, 04, 10, 14
0054	Apples	APPLE	01, 02, 10, 11, 14
0058	Cranberries	CRNBR	14, 15, 16
0060	Figs	FIGS	01, 02, 10, 11, 14
0100	Maple	MAPSP	05, 06, 10, 11, 14
0106	Avocado	AVOCD	01, 02, 10, 11, 14
0108	Blueberries	BLUBR	10, 12, 13, 14
0128	Cherries	CHERY	01, 02, 10, 11, 14
0143	Aronia (Photinia Melanocarpa, formerly Aronia Melanocarpa)	ARONIA	10, 12, 13, 14
0144	Pears	PEARS	01, 02, 10, 11, 14
0146	Pecans	PECAN	01, 09, 10
0175	Coconuts	COCON	01, 02, 10, 11, 14
0176	Coffee	COFFE	01, 02, 10, 11, 14
0181	Papaya	PAPAY	01, 02, 10, 11, 14, 17, 18
0250	Nectarines	NECTR	01, 02, 10, 11, 14
0254	Plums	PLUMS	01, 02, 10, 11, 14
0326	Apricots	APRCT	01, 02, 10, 11, 14
0370	Mulberries	MULBR	01, 02, 10, 12, 13, 14

## 152 TAP Payment and Mortality Rates (Continued)

## C Practice Code Applicability (Continued)

Crop Code	Crop	Crop Abbreviation	Eligible Practice Codes
0375	Chestnuts	CHENT	01, 02, 10, 11, 14
0376	Hazel Nuts	HAZNT	01, 02, 10, 11, 14
*--0380	Dragonfruit	DRAGFR	03, 04, 10, 14--*
0381	Pawpaw Trees	PAWPA	01, 02, 10, 11, 14
0463	Kiwifruit	KIWIF	03, 04, 10, 14
0465	Persimmons	PERSI	01, 02, 10, 11, 14
0466	Plumcotes	PLUMC	01, 02, 10, 11, 14
0467	Pomegranates	POMEG	01, 02, 10, 11, 14
0468	Quinces	QUINC	01, 02, 10, 11, 14
0469	Macadamia	MACAD	01, 02, 10, 11, 14
0470	Pistachios	PISTA	01, 02, 10, 11, 14
0496	Dates	DATES	01, 02, 10, 11, 14
0498	Guavas	GUAVA	01, 02, 10, 11, 14
0500	Loquats	LOQUA	01, 02, 10, 11, 14
0501	Olives	OLIVE	01, 02, 10, 11, 14
0502	Passion Fruit	PASFT	03, 04, 10, 14
0622	Huckleberries	HUKBR	10, 12, 13, 14
0906	Pummelo	PUMLO	01, 02, 10, 11, 14
0997	Atemoya	ATMYA	01, 02, 10, 11, 14
0998	Sapote	SAPBK	01, 02, 10, 11, 14
*--0999	Carambola/Star Fruit	CRMBA	01, 02, 10, 11, 14--*
1010	Nursery – Container	NRSRY	07, 08, 10
1010	Nursery – Field	NRSRY	07, 08, 10, 11, 14
*--1167	Guamabana/Soursop	GUANA	01, 02, 10, 11, 14--*
1290	Breadfruit	BREAD	01, 02, 10, 11, 14
1291	Cashew	CASHE	01, 02, 10, 11, 14
1292	Genip	GENIP	01, 02, 10, 11, 14
1297	Honeyberries	HONEYB	10, 12, 13, 14
1302	Tangors	TANGS	01, 02, 10, 11, 14
2018	JuJube	JUJU	01, 02, 10, 11, 14
2019	Ume	UME	01, 02, 10, 11, 14
6000	Caneberries	CANBR	03, 04, 10, 14
7037	Jack Fruit	JCKFR	01, 02, 10, 11, 14
*--7302	Wax Jambu	WXJM	01, 02, 10, 11, 14--*
7321	Christmas Trees	CHRUT	10, 12, 13, 14
8004	Longan	LONGN	01, 02, 10, 11, 14
8005	Lychee	LYCHE	01, 02, 10, 11, 14
8008	Sapodilla	SPDLA	01, 02, 10, 11, 14
8045	Cherimoya	CHRMY	01, 02, 10, 11, 14
9995	Citron	CTRON	01, 02, 10, 11, 14

**Note:** Eligible producers who did not plant or own trees will not be eligible for TAP payments for replanting practices.

## 153 TAP Practice Completion and Expiration

### A Practice Completion

Eligible owners are required to replant and rehabilitate **only** the qualifying eligible trees, bushes, or vines, on that portion where they seek payment. All practices **must** be completed and actual cost receipts provided on each stand **before** payments can be issued.

### B Practice Expiration

Eligible owners must complete approved replacement and rehabilitation practices within **--12 months from the date CCC-899 is approved for payment by COC or designee. If an applicant is unable to complete the approved practice within 12 months from the date CCC-899, Part E is approved, STC's may grant an extension of up to 1 additional year.**

**Notes:** If the producer still cannot complete the practice within the 1-year STC extension, the State Office must submit the request to DAFP along with supporting~~--~~\* documentation, such as COC minutes, weather data, etc., indicating reasons why the practices could not be completed within the allotted time, and the timeframe required for practice completion.

If applicant chooses to replant different eligible trees, bushes, or vines than those initially lost, CCC-889, Part F must reflect the new crop, applicable practice codes, trees and/or acres completed, and actual cost.

**Example:** CCC-899, Part B indicates a loss of 500 orange trees on 3 acres in stand number 344 on September 12, 2012. COC determines applicant is eligible for practice codes 01, 02, 10, 11, and 14.

On August 1, 2013, applicant visits the County Office to report practice completion. Applicant reports their decision to replant blueberry bushes, instead of oranges. Applicant submits actual cost documentation for the replanting of 600 blueberry bushes on stand 344 which consists of 3 acres. Practice codes for blueberry bushes are 10, 12, 13, and 14.

### C Replanting Different Eligible Trees, Bushes, or Vines

When eligible trees, bushes, or vines are replanted, the eligible tree, bush, or vine:

- types planted may be different than types lost as long as the new eligible trees, bushes, or vines have the same general end use, as determined by COC

**Note:** Payments to eligible owners who replant different eligible trees, bushes, or vines ~~--~~will **not** exceed the established maximum payment rates to re-establish the~~--~~\* eligible trees, bushes, or vines that were actually lost, as determined by COC.

## 153 TAP Practice Completion and Expiration (Continued)

**C Replanting Different Eligible Trees, Bushes, or Vines (Continued)**

- types planted may be replanted on the same farm in a different location than the lost stand.

**\*--Notes:** Payments for eligible owners who replant in a different field must **not** exceed--\* the cost to replant in the field where the loss actually occurred, as determined by COC.

Applicants may choose to replace damaged trees in cases where the rehabilitation expense exceeds the cost of tree replacement.

**D Cost Documentation**

Eligible owners are required to submit actual cost documentation for all components of the completed practices. Receipts should include the following:

- date
- vendor's name
- vendor's location.

**Important:** Applicants receiving TAP payments, or any other legal entity or person who furnishes information for the purposes of enabling such participant to receive a payment **must**:

- maintain any books, records, and accounts supporting any information furnished for 3 years following the end of the calendar year that the request for payment was filed
- allow authorized representatives of USDA and OIG, during regular business hours, to inspect, examine, and make copies of such books or records, and to enter upon, inspect and verify **all** applicable acreage where the applicant has an interest for the purpose of confirming the accuracy of information provided by or for the applicant.

Producers who perform practices on their own land and/or trees, \* \* \* may submit cost estimates for each component of a practice. COC may approve the cost estimates if they are determined reasonable for the practice compared to documentation of actual costs submitted by other contractors or vendors in the area for the same practice components. CED shall document justification for determinations in COC minutes.

Producers must provide COC the documentation of actual costs to complete the practices, such as receipts for labor costs, equipment rental, and purchases of seedlings or cuttings. If the documentation is not available, COC **must** review CCC-899 and determine if the costs are reasonable and acceptable.

## 154 Payment Policy

**\*--A Multiple Benefits****[7 CFR 1437.14] Multiple benefits.**

**(a) if a producer is eligible to receive payments under this part and benefits under any other program administered by the Secretary for the same crop loss, the producer must choose whether to receive the other program benefits or payments under this part, but will not be eligible for both. The limitation on multiple benefits prohibits a producer from being compensated more than once for the same loss.--\***

The following table provides guidance if an eligible owner:

- is eligible for a TAP payment
- qualifies for benefits for the same loss under another program.

<b>IF an owner is eligible to receive TAP payment, and for the same loss, is also eligible for...</b>	<b>THEN the eligible owner...</b>
NAP (7 CFR Part 1437)	can receive payment under both NAP and TAP.
indemnity payments under crop insurance policies, including pilots, for orchard trees	can receive both.
emergency loans	can receive both.
ECP benefits, the Biomass Crop Assistance Program, CRP, EQIP, WRP, or any other program where duplication of benefits are received	<b>cannot</b> receive compensation for the same or similar type of practices for the same or similar loss.
*--2017 WHIP payment	can receive both.
Florida, citrus, producers covered by block grant	cannot receive both.--*



**Part 11 TAP Automation Payment Provisions****Section 1 Basic TAP Payment Processing****401 General Payment Provisions****A Introduction**

This section contains payment provisions that apply to 2012 and future TAP.

**B Obtaining FSA-325's**

FSA-325's shall be completed, according to 1-CM, by individuals or entities requesting payment **earned** by a producer who has died, disappeared, or been declared incompetent subsequent to applying for 2008-2011 TAP benefits. Payment shall be issued to the individuals or entities requesting payment using the deceased, incompetent, or disappeared producer's ID number. A revised CCC-899 is **not** required to be completed when payments are issued under the deceased, incompetent, or disappeared producer's TIN.

**C Administrative Offset**

TAP payments are subject to administrative offset provisions.

**D Assignments**

A producer entitled to a TAP payment may assign payments according to 63-FI.

**E Bankruptcy**

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

State and County Offices shall contact the OGC regional attorney for guidance on issuing TAP payments on all bankruptcy cases.

## 401 General Payment Provisions (Continued)

**F Determining Payment Eligibility**

The payment process reads the web-based eligibility system, for the applicable year associated with CCC-899, 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, then the individual or entity will be listed on the Nonpayment Register with the applicable message. Eligibility flags **must** be updated **before** the producer or member can be paid. These flags should accurately reflect COC determinations.

The following identifies web-based eligibility determinations applicable to TAP and how the system will use the web-based subsidiary eligibility data for payment processing.

Eligibility Determination	Value	Eligible for TAP
AD-1026	Certified	Yes
	Not Filed	No
	Good Faith Determination	Yes
	COC Exemption	Yes
	Awaiting Affiliate Certification	No
	Affiliate Violation	No
AGI  <b>Note:</b> The average AGI of an individual or legal entity cannot exceed \$900,000.	Compliant - Producer	Yes
	Compliant – Agent	Yes
	Exempt	Yes
	Not Filed	No
	Not Met – COC	No
	Not Met – Producer	No

**401 General Payment Provisions (Continued)****F Determining Payment Eligibility (Continued)**

<b>Eligibility Determination</b>	<b>Value</b>	<b>Eligible for TAP</b>
AGI - 2002 Farm Bill	Compliant – CCC-526	No
	Compliant – Agent	No
	Exempt	No
	Not Filed	No
	Not Met – COC	No
	Not Met – Producer	No
Conservation Compliance - Farm/Tract Eligibility	In Compliance	Yes
	Partial Compliance	Yes
	In Violation	No
	No Association	Yes
	Past Violation	Yes
	Reinstated	Yes
Controlled Substance	No Violation	Yes
	Growing	No
	Trafficking	No
	Possession	No
FCIC Fraud	Compliant	Yes
	Not Compliant	No
Person Eligibility - 2002 Farm Bill	COC Determination Completed	No
	Not Filed	No
	Awaiting Determination	No
	Awaiting Revision	No

**G Eligibility Condition Priority**

If a producer has multiple invalid subsidiary eligibility conditions, only the highest priority ineligible condition will be printed on the Nonpayment Register. The following is the priority of conditions:

- fraud
- conservation compliance
- controlled substance
- AD-1026.

**401 General Payment Provisions (Continued)****H Payments Less Than \$1**

The TAP payment processes will:

- issue payments that round to at least \$1
- **not** issue payments less than 50 cents.

**I Prompt Payment Due Dates**

TAP payments are subject to the Prompt Payment Act. A prompt payment interest penalty shall apply when payment is **not** issued more than 30 calendar days after:

- date the producer provides a properly completed CCC-899 and all supporting documentation required to issue the payment
- all OGC referrals are completed
- participant appeals are finalized.

See 61-FI for additional information on handling prompt payment interest penalties.

**J Payment Limitation Rules**

\*--Payment limitation is limited to \$125,000 for TAP 2011-2016.

The Bipartisan Act of 2018 removed the payment limitation for 2017 and future TAP payments.--\*

The \$125,000 payment limitation is limited by person or legal entity and will be attributed through direct attribution. See 5-PL, paragraph 17 for payment limitation amounts for a person or legal entity.

As each payment is processed through the integrated payment process the available payment limitation for the person or legal entity will be reduced until the maximum payment limitation has been attributed to a person.

**Note:** Applicable to losses sustained during program year 2011 B (October 1 through December 31, 2011), and future years. Program year 2011 B TAP will use the program year 2011A payment limitation record that is \$100,000. If a producer will exceed \$100,000 in 2011, the producer's payment limitation record **must** be manually increased.

**403 Payment Processing (Continued)****E Computing Payment and Overpayment Amounts**

The TAP payment process is an integrated process that reads a wide range of files to determine the payment and overpayment amount. The following is a high-level processing sequence to calculate TAP payments for producers.

<b>Step</b>	<b>Action</b>
1	Payment is triggered according to paragraph 404.
2	Determine if there is an unsigned TAP payment for the producer in NPS, and if so, cancel the payment in NPS.
3	Determine the gross payment amount for the producer according to subparagraph 403 D.
4	Determine if the producer is an entity or joint operation, and if so, obtain member information.
5	Determine if the producer and/or members are eligible for payment.
6	Provide the following to the direct attribution process for producer: <ul style="list-style-type: none"> <li>• gross payment amount</li> <li>• 1 reason producer is ineligible because of subsidiary eligibility provisions, if applicable.</li> </ul>
7	Direct attribution will determine the following: <ul style="list-style-type: none"> <li>• reduction amounts</li> <li>• payment limitation availability</li> <li>• net payment or overpayment amount</li> <li>• reasons for nonpayment or overpayment.</li> </ul>
8	All net payment and overpayment amounts will be totaled to determine the net payment for the farm and producer.
9	Provide the payment or overpayment amount, as applicable, to either of the following: <ul style="list-style-type: none"> <li>• NPS</li> <li>• NRRS.</li> </ul>
10	Update the Nonpayment Register with applicable information.
11	Update the Payment History with applicable information.

## 404 Issuing TAP Payments

### A Triggering Payments

Payments will be triggered through events that occur throughout the system. As a result, processing will now be behind the scenes for the most part. Calculations and determinations will occur during the evening and nighttime hours **without** user intervention.

### B Types of Triggers

The following is an explanation of the types of triggers that will occur during payment processing.

Trigger	Description
Initial	After release of the payment software, a process will automatically run to determine all CCC-899's that are approved for payment. This will initiate the process described in subparagraph 403 E and does <b>not</b> require any County Office user interaction. The following will occur automatically: <ul style="list-style-type: none"> <li>• payments will be sent to NPS for certification and signature</li> <li>• overpayments will be sent to NRRS.</li> </ul>
Primary	After the initial payments are triggered, subsequent payments will be initiated when County Office users approve CCC-899's. Entering the COC approval date initiates the payment process for the selected CCC-899's.
Secondary	Payments that <b>cannot</b> be issued during any payment process are sent to the Nonpayment Report. If a condition causing the producer to be on the Nonpayment Report is corrected, the payment will be triggered to reprocess to determine if the payment can be issued.  <b>Note:</b> See 9-CM, paragraph 66 for information about the Nonpayment Report.
Tertiary	The TAP payment system will periodically recalculate all payments.

### \*--C Sequestering TAP Payments

The Balanced Budget and Emergency Deficit Control Act of 1985, as amended by the Budget Control Act of 2011, requires a reduction in payments, also known as a sequester. Whether a payment is sequestered or not depends on when the funding was "obligated". Obligations are a behind-the-scenes process where the funding is reserved based on what the total possible expenditures of the program will be or the value of the contract or application when it is approved.

Applying sequestration is the last step in the payment process after all reductions have been applied, including payment limitation, and before the payment amount is sent to NPS. The amount is applied at the payment entity level and is not attributed to members.

**Note:** The sequestration reduction amount will be displayed on the Payment History Report.--\*

**404 Issuing TAP Payments (Continued)****\*--D Sequestration Percentage**

The sequestration percentage is based on the original approval date of the TAP application. This table provides the sequestration percentage based on the applicable original approval date for the TAP application regardless of the program year of the contract.

<b>Original Approval Date</b>	<b>Sequestration Percentage</b>
October 1, 2014 to September 30, 2015	7.3 percent
October 1, 2015 to September 30, 2016	6.8 percent
October 1, 2016 to September 30, 2017	6.9 percent
October 1, 2017 to September 30, 2018	6.6 percent

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**405-410 (Reserved)**





## 411 Information Displayed on ECPR (Continued)

## B ECPR Content (Continued)

Field	Description	CCC-899 Item
Approved Trees/Acres for Practice	Number of trees/acres approved by COC for each practice.	32
Producer Share	Producer's share of the stand.	8
Maximum Projected Payment Amount	Maximum amount of the payment calculated for each practice. The amount is calculated by multiplying the following: <ul style="list-style-type: none"> <li>• Approved Trees/Acres for Payment <b>times</b></li> <li>• Producer Share <b>times</b></li> <li>• Maximum Practice Rate for practice.</li> </ul>	
<b>The following will be displayed after the actual costs have been entered on CCC-899.</b>		
Tree/Acres Completed	Number of trees/acres completed by the producer for each practice.	40
Actual Cost	Actual cost for the practice based on documentation received from the producer.	41
Producers Share	Producer's share of the stand.	8
Payment Level	Payment level approved for the practice.	
Actual Cost for Practice	Amount of the actual costs eligible for payment. The amount is calculated by the following: <ul style="list-style-type: none"> <li>• Actual Costs <b>times</b></li> <li>• Producer Share <b>times</b></li> <li>• Payment Level.</li> </ul>	
Total Estimated Payment Amount	Lesser of the "maximum projected payment" and the "actual cost for practice", per practice code line item, are totaled.  <b>Note:</b> If no "actual costs" have been entered, this amount will be the total of the maximum projected payment amounts for each practice.	
Calculation Explanation	The explanation will be displayed on the last ECPR printed for the producer.	

## 411 Information Displayed on ECPR (Continued)

## \*--C Example of ECPR

The following is an example of the TAP ECPR.

Page: 3 of 6  
Date: 06/26/2018

State: FL  
 County: Dade, Monroe  
 Report ID: CCC-899E

**United States Department of**  
**Farm Service Agency**  
**2017 Tree Assistance Program**  
**Estimated Calculated Payment Report**

Application Number: 5446

**Ima Farmer**  
 1212 Farmer Lane  
 Kansas City, KS 66111

**Notice of Loss # 1**

Stand Number: 210  
 Disaster Dates: 01/21/2017 to 01/21/2017  
 Stand Status: Completed

Disaster Event: Fire  
 Crop Name: Almonds  
 Normal Mortality: 3.0

Trees		Acres	
Total Determined Trees in Stand	1,000	Total Determined Acres in Stand	10
Total Determined Lost Trees in Stand	750	Total Determined Damaged Acres in Stand	10
Total Determined Lost Trees for Payment	615	Total Determined Acres for Payment	8.2
Total Determined Damaged Trees in Stand	200		
Total Determined Damaged Trees for Payment	164		

Practice Code	Maximum Practice Rate (\$)	Approved Trees/Acres for Practice	Producer Share (%)	Maximum Projected Payment Amount (\$)	Trees/Acres Completed	Actual Cost (\$)	Producer Share (%)	Payment Level (%)	Actual Cost for Practice (\$)
01	\$ 8.00	615	100 %	\$ 4,920.00	615	\$ 4,950.00	100 %	65 %	\$ 3,217.50
02	\$ 15.00	164	100 %	\$ 2,460.00	164	\$ 2,500.00	100 %	50 %	\$ 1,250.00
10	\$ 2.00	615	100 %	\$ 1,230.00	615	\$ 1,250.00	100 %	65 %	\$ 812.50
11	\$ 7.00	164	100 %	\$ 1,148.00	164	\$ 1,175.00	100 %	50 %	\$ 587.50
14	\$ 500.00	8.2	100 %	\$ 4,100.00	8.2	\$ 4,500.00	100 %	50 %	\$ 2,250.00

Estimated Payment Amount - \$ 8,118.00

Total Estimated Payment for All Approved      \$8,118.00

**Calculation Explanation:**  
 Maximum Projected Payment      Determined by multiplying "Maximum Practice rate" times "Approved Trees/Acres for Practices" times "Producer Share"  
 Actual Costs for      Determined by multiplying "Actual Cost" times "Producer Share" times "Payment Level"  
 Estimated Payment      Determined by adding the lesser of the "Maximum Projected Payment Amount" and "Actual Cost for Practice" for each Practice Code.

**DISCLAIMER:** The payment data reflected on this report includes estimated payment amounts and may vary due to changes in tree losses, share, producer program eligibility, and payment limitation.

The distribution of this report does not in any way obligate FSA to disburse the payment amounts reflected.


## 412 TAP Payment Reports

### A Overview

A Common Payment Reporting System has been developed to provide a central location for generating reports. The common reports provide a standardized set of reports that can be used to assist with payment reconciliation issues. The following common reports are available for TAP and can be accessed from the Common Payment Reporting System.



Notes:  Indicates that the report's data is live.

 Indicates that the reports data is from a reporting database. The last update will be displayed.

### B Accessing Common Payment Reports

See 9-CM, Part 5 for instructions on accessing the Common Payment Reporting System and details about the other common payment reports.

413-424 (Reserved)

