

**FSA**  
**HANDBOOK**

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Emergency Relief Program Phase 2

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For State and County Offices

SHORT REFERENCE

3-ERP

UNITED STATES DEPARTMENT OF AGRICULTURE  
Farm Service Agency  
Washington, DC 20250



**UNITED STATES DEPARTMENT OF AGRICULTURE**

Farm Service Agency

Washington,

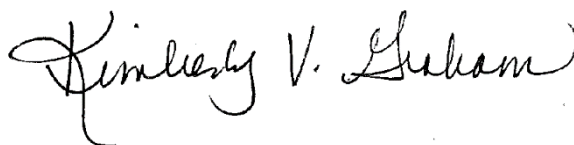
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**Emergency Relief Program  
Phase 2  
3-ERP**

**Amendment 2**

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**Approved by:** Acting Deputy Administrator, Farm Programs



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**Amendment Transmittal**

**A Reasons for Amendment**

Subparagraph 5 D has been revised to correct the policy reference for file maintenance and disposition.

Subparagraph 13 B has been amended to remove filing details for optional form CCC-860 because they are in subparagraph 65 D.

Subparagraph 26 A has been amended to remove language that 2021 and 2022 were subject to a combined payment limitation.

Subparagraph 45 K has been amended to clarify that actual revenue received according to subparagraph 47 B from eligible crops will be included in allowable gross revenue, regardless of the intent to commercially market the crop.

Subparagraph 46 A was amended to clarify that FSA-578 must be filed as part of the linkage requirement.

Subparagraph 47 A has been amended to clarify policy for those persons who file a joint federal income tax return.

## Amendment Transmittal (Continued)

### A Reasons for Amendment (Continued)

Subparagraph 47 B has been amended to clarify that:

- allowable gross revenue includes sales of eligible crops grown in the United States and its territories
- in instances where administrative fees and premiums exceed the NAP payment, the negative number is included when calculating allowable gross revenue
- in instances where administrative fees and premiums exceed the crop insurance indemnity, the negative number is included when calculating allowable gross revenue
- for the benchmark year only, allowable gross revenue includes 2017 WHIP, 2018 and 2019 WHIP+, and QLA Program payments.

Subparagraph 47 C has been amended to clarify that disaster year revenue excludes WHIP/WHIP+ program payments.

Subparagraph 65 E has been revised to include the required filing contents of the ERP producer file.

Subparagraph 66 A has been revised to add the IRS Schedule F to the listing of acceptable forms of supportive documentation.

Exhibit 10 has been added to provide a sample letter for producers to provide supportive documentation within 30 calendar days when requested by COC.

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## Part 1 General Information and Administrative Provisions

### 1 Overview

#### A Handbook Purpose

This handbook provides procedure for ERP Phase 2, which is administered by DAFP through the Safety Net Division.

#### B Related Handbooks

IF the material concerns...	THEN see...
referring possible fraud cases to OIG	9-AO.
State and county organization and administration	16-AO.
outreach	22-AO.
appeals	1-APP.
signatures, powers of attorney, registers, name and address files, controlled substances, deceased individuals, or estates	1-CM.
common payment reports	9-CM.
acreage reporting, acreage determinations, and spot checks	2-CP.
conservation compliance	6-CP.
requests for relief and finality rule provisions	7-CP.
issuing payments	1-FI.
refunds of overpayments, withholding payments, and setoffs	58-FI.
prompt payment interest	61-FI.
assignments and joint payees	63-FI.
NRRS	64-FI.
managing crop acreage data	1-GIS.
providing public information	1-INFO.
NAP-covered crops	1-NAP.
web-based subsidiary files	3-PL (Rev. 2).
payment eligibility, payment limitation, and person determinations	6-PL.
referring FSA or RMA discrepancies and potential abuse cases to RMA Regional Offices on AD-2007	4-RM.
records management	32-AS.
file maintenance and disposition	32-AS Supplement.
ERP Phase 1 provisions	1-ERP.

## **2 Authority**

### **A Public Law**

ERP funding is authorized by the Extending Government Funding and Delivering Emergency Assistance Act (Pub. L. 117-43), signed on September 30, 2021.

### **B Regulatory Authority**

Regulations are codified in 7 CFR Part 760, Subpart S.

### **C Limitations**

If different handbook provisions appear to apply to an issue or question, the provision that is the most restrictive on benefits or eligibility applies.

This handbook provides FSA's internal operating guidelines issued by DAFP for carrying out ERP Phase 2. Handbook provisions are considered interpretive of notices and rules published in the Federal Register. Whenever an unintended conflict appears to exist between any handbook provision and the pertinent applicable provisions published in the regulations, the provisions published in the regulations will apply.

## **3 General Information**

### **A Assistance**

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

To be eligible for assistance, a producer must have suffered a loss of an eligible crop because of, in whole or in part, a qualifying disaster event that occurred in the 2020 or 2021 calendar year. The crop loss must result in a decrease of allowable gross revenue in the disaster year (2020 or 2021) as compared to the applicable benchmark year (2018 or 2019).

### 3 General Information (Continued)

#### B Funding

The Extending Government Funding and Delivering Emergency Assistance Act (Pub. L. 117-43) authorized \$10 billion in funding for disaster assistance, including ERP, which is available until December 31, 2023.

#### C Website

The following website provides resources for administering ERP Phase 2 including program information, frequently asked questions, and contact information for policy, automation, and payment issues.

<https://inside.fsa.usda.gov/program-areas/dafp/dap/erp2/index>

#### D Phase 2

ERP was implemented in 2 phases. Phase 1 leveraged existing crop insurance and NAP data that was already on file to provide assistance to participants. Phase 2 is intended to address losses not covered under Phase 1 and may cover revenue losses resulting from:

- crop production and quality losses
- losses:
  - of crops stored on the farm
  - of crops for which the producer had an applicable crop insurance policy or NAP coverage, but the loss was not significant enough to result in a crop insurance indemnity or NAP payment
  - otherwise excluded in Phase 1.

**Notes:** Applicants who received a benefit under Phase 1 may also participate under Phase 2.

Phase 1 provisions are provided in 1-ERP.

### 3 General Information (Continued)

#### E Sign Up

Signup will begin January 23, 2023.

To apply, producers will file FSA-521, Emergency Relief Program Phase 2 Application, in their recording County Office.

The sign-up deadline is June 2, 2023. Participants must file a signed FSA-521 by the announced deadline.

#### F Modifying Provisions

Provisions in this handbook will **not** be revised without prior written approval from the National Office.

#### G Authorized Forms

The use of forms, worksheets, applications, or documents other than those provided in this handbook or issued by the National Office is **not** permitted.

#### H Public Information

Follow instructions in 1-INFO for providing program information.

## 4 Responsibilities

### A STC Responsibilities

Within the authorities and limitations in this handbook, STC's must:

- fully comply with all program provisions
- direct the program administration within their respective State
- ensure that FSA State and County Offices follow program provisions
- thoroughly document all actions taken in the STC minutes
- handle appeals according to 1-APP
- require reviews to be conducted by DD's to ensure that program provisions are followed

**Note:** STC's may establish additional reviews to ensure ERP is administered according to these provisions.

- require all applications executed by SED, State Office employees, STC members, DD's, COC members, CED's, County Office employees, and their spouses to be sent to STC, or designee, and ensure that FSA-521 has been properly completed using CCC-770 ERP, ERP Phase 2 Checklist
- take any oversight actions necessary to ensure that the PIIA provisions are met to prevent improper payments.

**Note:** STC may approve or disapprove any application except those in which an STC member has a monetary interest.

## 4 Responsibilities (Continued)

### B SED Responsibilities

Within the authorities and limitations in this handbook, SED's will:

- fully comply with all program provisions
- ensure that County Offices follow program provisions
- thoroughly document all actions taken in the STC minutes
- handle appeals according to 1-APP
- ensure that DD's or designated employee(s) conduct reviews according to paragraph 5

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

- ensure all County Offices publicize ERP provisions
- immediately notify the National Office ERP Program Manager 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 improper payments
- safeguard confidentiality of records according to 3-INFO.

## 4 Responsibilities (Continued)

### C DD Responsibilities

Within the authorities and limitations in this handbook, DD's will:

- fully comply with all program provisions
- ensure that COC's and County Offices follow program provisions
- ensure that CED directs the County Office to follow all program provisions
- conduct reviews according to paragraph 5
- review the first five FSA-521's filed in a Service Center to verify that:
  - they are complete according to policy
  - they were signed by the person or authorized representative before payment
  - the Service Center has taken appropriate measures to ensure that they have been properly completed
  - the reviews are completed on FSA-770 ERP according to subparagraph 5 B
- enter results of first 5 reviews in the ERP Internal Control SharePoint site
- handle appeals according to 1-APP
- immediately notify SED or designated State Office employee of software problems, incomplete or incorrect procedures, specific problems, or findings
- ensure all County Offices publicize ERP provisions
- take any oversight actions necessary to ensure that PIIA provisions are met to prevent improper payments.

## 4 Responsibilities (Continued)

### D COC Responsibilities

Within the authority and limitations in this handbook, COC's will:

- fully comply with all program provisions
- ensure that CED's fully comply with all program provisions
- adjust FSA-521 as applicable in accordance with subparagraph 66 E
- review, approve, and disapprove applications, and document in the COC minutes

**Note:** COC may redelegate authority to CED to review and approve routine applications. Redlegation of authority must be documented in the COC minutes. All adverse actions must go to COC for review.

- thoroughly document all actions taken in the COC minutes
- handle suspected fraud cases according to applicable procedure
- handle appeals according to 1-APP
- safeguard confidentiality of records according to 3-INFO
- ensure that producers receive complete and accurate program information
- ensure that program provisions and other important items are publicized as soon as possible after information is received from the National Office, including but not limited to the following:
  - application period
  - payment limitation
  - basic participant eligibility criteria.

## 4 Responsibilities (Continued)

### E CED Responsibilities

Within the authorities and limitations in this handbook, CED's will:

- fully comply with all program provisions
- ensure that all County Office employees fully comply with all program provisions
- if delegated, promptly review, approve routine FSA-521's, and document in COC minutes

**Note:** COC may redelegate authority to CED to review and approve routine applications. Redlegation of authority must be documented in the COC minutes. All adverse actions must go to COC for review. CED **may not** redelegate authority to review or approve routine applications to any other County Office employees.

- ensure FSA-770 ERP is completed for **all** applications receiving a payment before authorizing payment
- review the first five FSA-521's filed in a Service Center to verify that:
  - they are complete according to policy
  - they were signed by the person or authorized representative before payment
  - the Service Center has taken appropriate measures to ensure that they have been properly completed
  - they are completed on FSA-770 ERP according to subparagraph 5 A

**Note:** All applications received from SED, State Office employees, STC members, DD's, COC members, CED's, County Office employees, and their spouses must be sent to STC or designee for action.

- handle appeals according to 1-APP
- immediately notify SED or designated State Office employee, 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 improper payments, including ensuring FSA-770 ERP is completed for each application receiving a payment

## 4 Responsibilities (Continued)

### E CED Responsibilities (Continued)

- safeguard confidentiality of records according to 3-INFO
- ensure that producers receive complete and accurate program information.

**Notes:** Because of limited 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 all publicity efforts.

### F PT Responsibilities

Within the authorities and limitations in this handbook, PT's will:

- fully comply with all program 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 satisfied
- safeguard confidentiality of records according to 3-INFO.

## 4 Responsibilities (Continued)

### G Producer Responsibilities

The producer is responsible for being aware of program provisions and accurately certifying to all required information as applicable on FSA-521.

Producers receiving a payment are required to retain documentation in support of their application for 3 years after the date of approval.

Programs administered by DAFP require accurate information from producers. Producers must understand that failure to provide complete and accurate information may result in any or all of the following:

- adjustments to the allowable gross revenue
- disapproval of the application
- 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.

Producers may elect to participate by returning a completed FSA-521 to their recording County Office. Producers must complete all the following:

- submit or have on file required forms listed in Part A of FSA-521
- certify that they had a loss of allowable gross revenue because of expenses associated with losses of eligible crops because of, in whole or in part, a qualifying disaster event that occurred in the 2020 or 2021 calendar year
- agree to linkage requirements by signing FSA-522
- if applicable, complete and submit FSA-510 certifying that at least 75 percent of the person or legal entity's average AGI is derived from farming, ranching, or forestry related activities if the increased payment limitation is requested
- if applicable, complete and submit CCC-860 to certify their status as a socially disadvantaged, limited resource, beginning or veteran farmer or rancher.

## 5 Internal Controls

### A CED Reviews

Procedure for conducting reviews has been established to ensure FSA-521 and eligibility forms are completed correctly and demonstrate that the County Office understands program policy and is following the policy correctly.

CED is required to review the **first 5 completed FSA-521's receiving a payment per Service Center** as part of their supervisory responsibility to ensure program integrity and accountability requirements are met. CED review will be completed using CCC-770 ERP.

Upon completion, CED will certify to DD or State Office designee the review of the first 5 completed FSA-521's and provide the application package, including a signed CCC-770 ERP for DD or State Office designee to review. The County Office may **not** issue payments until written approval is received from DD or State Office designee.

**Note:** CED does not have to wait until all five FSA-521's have been reviewed to submit to DD. For the first five FSA-521's, payment can be issued upon DD's review and approval of each. Once the first five FSA-521's have been reviewed and payment has been authorized by DD, all additional FSA-521's may be processed by the County Office unless otherwise directed by DD.

### B DD Reviews

DD or State Office designee will review the first five FSA-521's receiving a payment filed in a Service Center. DD or State Office designee will review the application package and the responses provided by CED or designee on CCC-770 ERP and will complete their review on CCC-770 ERP.

Upon completion of the reviews, DD or designee will sign CCC-770 ERP and provide written approval to the County Office for payments to be issued.

**Note:** Review may be completed and authority to process FSA-521 provided to CED, 1 application at a time, until at least 5 have been reviewed.

Upon completion of the reviews, DD will enter results on the ERP Internal Control SharePoint site for each of the first 5 reviews completed. DD will enter results for at least 5 reviews per Service Center but can load more than 5 if determined necessary. Instructions for entering the results of the first 5 reviews in the ERP Internal Control SharePoint site can be found in subparagraph F.

## 5 Internal Controls (Continued)

### C CCC-770 ERP, Emergency Relief Program (ERP) Phase 2 Checklist

PIIA requires federal agencies to evaluate programs to determine whether internal controls are sufficient to prevent improper payments. CCC-770 ERP was developed to address areas of concern to ensure that payments are issued properly.

CCC-770 ERP Program Checklist is required to be completed for all FSA-521's that will receive a payment and must be:

- second party reviewed by CED or designee
- reviewed by CED and DD for the first five FSA-521's filed in each Service Center.

**Note:** FSA-521 review and authority to process may be provided to CED 1 at a time, until at least 5 have been reviewed.

CCC-770 ERP Program Checklist does **not** negate STC, SED, State Office, DD, COC, CED, and County Office responsibility for administering all provisions applicable to ERP Phase 2.

**Note:** CCC-770 ERP was developed by the National Office and is the **only** authorized checklist. County Offices must **not** use State or locally generated checklists.

### D Retention Period

\*--CCC-770 ERP **must** be retained in the producer's ERP Phase 2 folder with their FSA-521. Folder content requirements for ERP are listed in subparagraph 65 E and will be maintained according to 32-AS. If a new CCC-770 ERP is initiated because of an update to FSA-521,--\* then the original CCC-770 ERP **must** be retained, along with the additional CCC-770 ERP.

**Note:** In cases involving multiple preparers, the preparer can the "Remarks" section in item 33 to indicate which items they verified.

**Reminder:** County Offices **cannot** rely solely on CCC-770 ERP for administering ERP Phase 2. All program provisions **must** be met, **not** just items on CCC-770 ERP. CCC-770 ERP is a tool to assist with ERP Phase 2 administration and includes the major areas where deficiencies have been identified, but it is **not**, nor is it intended to be, inclusive of all ERP Phase 2 provisions.

## 5 Internal Controls (Continued)

## E Example of CCC-770 ERP

The following is an example of CCC-770 ERP.

<b>CCC-770ERP</b> (01-23-23)		<b>U.S. DEPARTMENT OF AGRICULTURE</b> Commodity Credit Corporation		1. Recording State <i>Name</i> <i>Code</i> □□		2. Recording County <i>Name</i> <i>Code</i> □□□□		
<b>EMERGENCY RELIEF PROGRAM (ERP)</b> <b>PHASE 2 CHECKLIST</b>				3. Applicant Name		4. Application Number		
<b>COUNTY OFFICE ACTION</b>				<b>HANDBOOK OR OTHER REFERENCE</b>		<b>YES</b>	<b>NO</b>	<b>N/A</b>
<b>PART A - GENERAL ELIGIBILITY</b>								
1	Has FSA-521 been completed, signed by the applicant, and submitted by the application deadline?			3-ERP, Paragraphs 65 & 66		<input type="checkbox"/>	<input type="checkbox"/>	
2	Does the applicant meet the definition of an eligible producer?			3-ERP, Paragraph 45		<input type="checkbox"/>	<input type="checkbox"/>	
3	Have foreign person determinations been updated in Business Partner and Subsidiary?			3-ERP, Paragraph 65; 6-PL		<input type="checkbox"/>	<input type="checkbox"/>	
4	Is the CCC-902 on file and signed by the person or an authorized representative(s) of the legal entity?			3-ERP, Paragraph 65; 6-PL		<input type="checkbox"/>	<input type="checkbox"/>	
5	Is the CCC-903 on file with a determination made by the COC, CED, or authorized representative, including review for substantive change?			3-ERP, Paragraph 65; 6-PL		<input type="checkbox"/>	<input type="checkbox"/>	
6	Was CCC-901 completed to identify any embedded entity member information?			3-ERP, Paragraph 65; 6-PL		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Has a CCC-860 been completed according to policy by an underserved farmer or rancher certifying as a Socially Disadvantaged, Limited Resource, Beginning and Veteran Farmer or Rancher?			3-ERP, Paragraph 65; 3-PL		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	Is valid signature authority on file for the applicant who signed FSA-521?			3-ERP, Paragraph 65; 11-CM		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>PART B - CONSERVATION</b>								
9	Did the applicant and all affiliated persons certify compliance with HELC/WC provision on an AD-1026?			3-ERP, Paragraph 65; 6-CP		<input type="checkbox"/>	<input type="checkbox"/>	
<b>PART C - PAYMENT LIMITATION</b>								
10	Did the applicant file an FSA-510 to request a higher payment limitation?			3-ERP, Paragraph 25		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11	Has FSA-510 been completed according to policy and properly loaded in Subsidiary?			3-ERP, Paragraph 25		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>PART D - FSA-522 CROP INSURANCE AND/OR NAP COVERAGE AGREEMENT - LINKAGE AGREEMENT</b>								
12	Has FSA-522 been completed according to policy with all crops/commodities listed that suffered a revenue loss due to a qualifying disaster event?			3-ERP, Paragraph 46		<input type="checkbox"/>	<input type="checkbox"/>	
<b>PART E - COC ADJUSTMENTS AND APPROVAL/DISAPPROVAL</b>								
13	Has the COC or designee verified that all applicable items on FSA-521 have been completed according to policy and the certification has been completed by the producer or a legal representative in Item 27?			3-ERP, Paragraphs 65 & 66		<input type="checkbox"/>	<input type="checkbox"/>	
14	If the COC made adjustment(s) on the FSA-521 in Items 11-14 for the 2020 Disaster Year, did the COC request documentation from the producer to support their adjustment and is the COC's decision for the adjustment(s) thoroughly recorded in the COC minutes?			3-ERP, Paragraph 66		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15	If the COC made adjustment(s) on the FSA-521 in Items 22-25 for the 2021 Disaster Year, did the COC request documentation from the producer to support their adjustment and is the COC's decision for the adjustment(s) thoroughly recorded in the COC minutes?			3-ERP, Paragraph 66		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 5 Internal Controls (Continued)

## E Example of CCC-770 ERP (Continued)

CCC-770ERP (01-23-23)		Page 2 of 2			
PART E - COC ADJUSTMENTS AND APPROVAL/DISAPPROVAL (CONTINUED)					
	COUNTY OFFICE ACTION	HANDBOOK OR OTHER REFERENCE	YES	NO	N/A
16	Has the Estimated Calculated Payment Report (ECPR) been provided to the producer?	3-ERP, Paragraph 66	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17	Was the COC action completed on FSA-521 in either Item 15, 26, or both?	3-ERP, Paragraph 66	<input type="checkbox"/>	<input type="checkbox"/>	
18	Was the COC determination made in item 28, updated in the ERP software, and recorded in the COC minutes?	3-ERP, Paragraph 66	<input type="checkbox"/>	<input type="checkbox"/>	
19	If the COC disapproved FSA-521 in either Item 15, 26, or both, what day was the producer notified and provided appeal rights? Date Notified:	3-ERP, Paragraph 66, 1-APP			
PART F - CERTIFICATION					
20. I, the undersigned, certify the above items have been verified or updated accordingly.					
21A. Signature of Preparer			21B. Date (MM/DD/YYYY)		
21C. Signature of Preparer			21D. Date (MM/DD/YYYY)		
22. I concur, or do not concur that the above items have been verified and updated accordingly:			<input type="checkbox"/> Concur <input type="checkbox"/> Do Not Concur		
23. CED or Designee Signature or Spot-Check			24. Date (MM/DD/YYYY)		
25. I concur, or do not concur that the above items have been verified and updated accordingly:			<input type="checkbox"/> Concur <input type="checkbox"/> Do Not Concur		
26. DD Signature for Spot-check			27. Date (MM/DD/YYYY)		
28. Remarks					

## 5 Internal Controls (Continued)

### F Recording DD Reviews

DD review results must be recorded on the ERP Internal Control SharePoint site at:  
<https://usdagcc.sharepoint.com/sites/fsa-dafp/SND/ERP>.

DD will complete the questionnaire for Phase 2 by clicking the picture box with “ERP DD Questionnaire – Phase 2” displayed in the bottom left corner.

Instructions for completing the Phase 2 DD questionnaire are included in the following table.

Item	Entry
1. State	Select the Recording State from the drop-down menu.
2. County	Select the Recording county from the drop-down menu.
3. Application Number	Enter the Application Number as displayed on the automated FSA-521.
4. Producer Name	Enter the Producer Name as displayed on the automated FSA-521.
5. Date the CCC-770 ERP Review was Completed	Select the date from the pop-up calendar.
6. Did the CCC-770 ERP review identify any errors or incomplete items?	Select “YES” or “NO” from the drop-down menu.
7. If “Yes” that errors were identified, in what areas were the finding(s) found?	Select “YES” or “NO” from the drop-down menu for items a through f: a. Eligibility Section b. Payment Limitation Section c. Conservation Section d. FSA-521 Section e. FSA-522 Section f. COC Adjustments and Approval/Disapproval Section
8. Describe the Finding(s)	Enter a description of the findings.
9. Corrective Action(s) Taken	Enter a description of the corrective action(s) taken.
10. Reviewer Name	Enter the reviewer’s last name to begin the search and then select their name from the auto-populated list.
11. Date Completed	Select the date from the pop-up calendar.
Once all entries have been completed by the reviewer, select “Submit” at the bottom of the page to submit the review. The reviewer can reset the questionnaire by selecting “Reset”.	

## 6 Outreach

### A Program Outreach Efforts

ERP program outreach efforts require the process of expanding awareness and delivery of FSA programs and services to the widest possible customer base. Targeted program outreach activities should be presented to nonparticipating, but potentially eligible persons.

Examples of outreach, technical assistance, and educational activities include, but are not limited to, presenting ERP information at:

- meetings
- conferences
- workshops
- expos
- field days.

County Office ERP outreach activities should be conducted with potential producers and stakeholder organizations who work with farmers and ranchers who would benefit from the program.

Examples may include:

- farmers and ranchers, including underserved producers
- land grant colleges and universities
- nonprofit community-based organizations
- agricultural associations and organizations
- other USDA and federal agencies
- COC and STC members
- organizations that have cooperative agreements with FSA or other USDA agencies
- Tribal, State, and local government entities.

County Office Outreach Coordinators should work closely with the State Outreach Coordinator for assistance with planning strategic targeted program outreach activities.

Program materials available for County Offices to use are available on the FSA Outreach Office intranet page under Program Toolkits (see <https://inside.fsa.usda.gov/operations/office-of-outreach/program-toolkits/index>).

## 6 Outreach (Continued)

### B Tracking Program Outreach Efforts

SED's, DD's, and COC's should ensure that program provisions are explained in all outreach activities to help increase program participation from producers, including underserved farmers and ranchers. All offices are required to record outreach activities in the Outreach Tracking Information System OTIS upon completion.

Employees will conduct outreach efforts in accordance with 22-AO.

## 7 Public Information and Program Communications

### A Background

Program information, including sign-up and eligibility, is publicized in a variety of ways as resources allow, including but not limited to:

- press releases
- print media
- electronic media including GovDelivery newsletters, bulletins, and SMS texting
- Federal Register
- direct mailings (may be limited by FSA resource availability)
- radio and television announcements
- posting program information in the USDA Service Center.

County Offices should work closely with the State Communications Coordinator for assistance with publicizing the program with targeted media outlets and promoting through GovDelivery and other broadcast outlets.

### B Agency Responsibilities

SED's, DD's, and COC's will ensure that program provisions are publicized and that offices maintain a record of the program publicity efforts, including postings in Service Centers. All public communications and media efforts should be coordinated with the Regional Communications Team member in the FPAC External Affairs Division.

## **8 Equitable Relief and Appeals**

### **A Equitable Relief**

Equitable relief provisions in 7-CP are applicable.

### **B Appealable Decisions**

Participants have the right to appeal when FSA has issued a determination on an application for benefits and there is a question of fact or some dispute as to the correct application of a rule, regulation, or generally applicable provision for that application. Follow 1-APP for appealable determinations.

### **C Nonappealable Matters**

Cases that have no disputes of fact and generally applicable provisions are not appealable according to 1-APP. Nonappealable matters include, but are not limited to the following:

- responses to inquiries about eligibility
- eligibility criteria
- signature requirements
- payment calculations
- payment rates
- deadlines
- national payment factor.

## **9 Misrepresentation, Scheme, or Device**

### **A Impact or Ramification of Misrepresentation, Scheme, or Device**

A person is ineligible to receive program payments for any crop year if it is determined by STC, COC, or an official of FSA that the person has:

- adopted any scheme or other device that tends to defeat the purpose of a program
- made any fraudulent representation with respect to the program
- misrepresented any fact affecting a program determination.

### **B Other Amounts Owed**

If FSA determines that a violation according to subparagraph A occurs, the person or persons are liable for refunds with applicable interest from date of disbursement of all amounts paid to any such person or persons, applicable to all crop years.

## 9 Misrepresentation, Scheme, or Device (Continued)

### C Joint and Several Liability

All producers sharing in payments are jointly and severally liable to refund any unearned payments.

## 10 NEPA Requirements

### A Background

NEPA requires that Federal agencies consider all potential environmental impacts before implementing activities that have the potential to significantly impact the human environment, all environmental processes must be fully completed before an action can be approved, and agencies must consult with and obtain comments from Federal agencies that manage or have expertise about resources that are potentially affected. FSA's environmental compliance program mission is to use all practicable means to ensure FSA compliance with all applicable environmental laws, regulations, and procedures. FSA uses an environmental review process to determine the appropriate level of NEPA analysis and documentation required.

### B Programmatic Determination of Environmental Compliance

The National Office has determined that all applicable environmental review requirements are met for the program. The final rule published in the Federal Register serves as documentation of the programmatic environmental compliance decision. County Offices are not required to complete or file FSA-850.

## 11 Conservation Compliance

### A Applying Provisions

A program participant is subject to the applicable 6-CP conservation compliance provisions.

It is **not** necessary to delay issuing payments pending NRCS's HEL or wetland determinations. AD-1026 requires a producer to refund program payments if an NRCS determination results in the discovery of an HELC/WC violation.

## 12 Controlled Substance

### A Applicability

Controlled substance provisions apply according to 1-CM.

## 13 Increased Payment Factor for Underserved Producers

### A Overview

Underserved producers are eligible for an increased payment factor. Underserved producers include:

- socially disadvantaged farmers and ranchers (including women)
- limited resource farmers and ranchers
- beginning farmers and ranchers
- veteran farmers and ranchers.

See 1-CM for definitions of underserved producers.

A differential of 15 percent will be used for the ERP factor for underserved producers, capped at the statutory maximum of 70 percent. For example, if the ERP Factor is set at 50 percent, the factor used for underserved producers will be 65 percent, but if the factor is set at 55 percent or higher, the factor for underserved producers will be capped at 70 percent.

### B CCC-860

To qualify for the increased ERP factor, an underserved farmer or rancher must have certified their status on CCC-860, Socially Disadvantaged, Limited Resource, Beginning and Veteran Farmer or Rancher Certification.

\* \* \*

An individual 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 since a producer's status as socially disadvantaged would not change and their certification as a beginning or veteran farmer or rancher includes the relevant date needed to determine the program years the status would apply. An entity that has filed CCC-860 certifying its 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 its status for a later program year unless the entity's status has changed because of changes in membership. However, because a producer's status as a limited resource farmer or rancher may change annually depending on the producer's direct and indirect gross farm sales, those producers must submit CCC-860 for each applicable program year.

## 14-24 (Reserved)



## Part 2 Payment Limitation and Payment Eligibility

### 25 Overview

#### A Applicability

This part outlines general payment eligibility requirements applicable to ERP (Phase 1 and Phase 2).

#### B Payment Limit Authority

The Extending Government Funding and Delivering Emergency Assistance Act (Pub. L. 117-43) provides that payment limitations for ERP will be consistent with the regulations at 7 CFR Part 760.1507. In the case of specialty crops or high value crops, as determined by the Secretary, it provides that payment limitations will be consistent with the regulations at 7 CFR Part 760.1507(a)(2).

ERP has its own per person or legal entity payment limitation, separate from other programs authorized by the Extending Government Funding and Delivering Emergency Assistance Act (Pub. L. 117-43). The per person or legal entity payment limitation will be recorded through direct attribution according to 6-PL.

The rules for applying payment limitation and attribution apply to program payments according to 6-PL and 7 CFR Part 1400. Accordingly, the rules for notification of interest, substantive change, and direct attribution apply.

### 26 Payment Limitation

#### A Overview

The payment limitation is \$125,000 per person or legal entity and is applied collectively for specialty and high value crops with a separate payment limitation of \$125,000 per person or legal entity for all other crops combined. This limitation will apply independently for program years 2020 and 2021.

ERP Phase 1 and Phase 2 have combined payment limitation by program year as follows:

- \*--program year 2020 = 2020 ERP Phase 1 and 2020 ERP Phase 2, combined
- program year 2021 = 2021 ERP Phase 1, 2021 ERP Phase 2, combined.--\*

**Note:** See Exhibit 2 for definitions of high value, specialty, and other crops, and Exhibit 8 for a list of specialty crops.

**26 Payment Limitation (Continued)****B Optional Payment Limitation**

An optional increase in payment limitation may apply if at least 75 percent of a person's or legal entity's average AGI is derived from farming, ranching, or forestry operations. The optional payment limitation is applied collectively for specialty and high value crops, with a separate payment limitation for other crops. See Exhibit 2 for the definitions of specialty, high value, and other crops. For specialty and high value crops, the optional payment limitation is \$900,000 per program year. For other crops, the optional payment limitation is \$250,000 per program year.

Payments to a program applicant that is a joint operation, including a general partnership or joint venture, cannot exceed \$125,000, \$250,000, or \$900,000, as 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.

**C Requesting Optional Payment Limitation**

Applicants requesting an optional payment limitation for a crop year, as provided in subparagraph B, must complete FSA-510 and provide a certification from a licensed CPA or attorney certifying at least 75 percent of the person's or legal entity's average AGI is derived from farming, ranching, or forestry operations. Persons or legal entities who fail to provide FSA-510 and the required certification may not receive an ERP payment, directly or indirectly, of more than \$125,000. The payment limitation exception form is optional. It is the producer's responsibility to complete and return FSA-510, with CPA or attorney certification included, to the recording County Office. FSA will continue to accept FSA510's from producers until the deadline announced at a later time

**Note:** If the applicant is a legal entity, each member requesting an optional payment limitation is responsible for providing the certification or that member's, stockholder's, or partner's share will be adjusted accordingly.

**26 Payment Limitation (Continued)****C Requesting Optional Payment Limitation (Continued)**

Requests for an exception to the payment limitation of \$125,000 are optional for all applicants including:

- persons
- legal entities
- interest holders in a legal entity, including embedded entities to the fourth level of ownership interest, regardless of the level of interest held
- members of a general partnership or joint venture, regardless of the number of members
- Native Americans or tribes represented by BIA.

**Note:** A general partnership or joint venture is not considered to be a legal entity, such as a corporation, LLP, or LLC, for the application of the optional payment limitation provisions.

A CPA or attorney must complete FSA-510, Part C. See Exhibit 7 for an example of FSA-510 and instructions.

**Note:** Do not send FSA-510 to IRS for verification of average farm AGI.

**D AGI**

The \$900,000 AGI limitation provisions in 6-PL, Part 8, are not applicable.

## 26 Payment Limitation (Continued)

**E Definition of Average Farm AGI**

Average farm AGI means the average of the person's or legal entity's adjusted gross income derived from farming, ranching, or forestry operations in the 3 taxable years preceding the most immediately preceding complete taxable year.

The following are sources of income derived from farming, ranching or forestry operations:

Income Related to Livestock and Crops	Other Types of Income
Production of livestock, including but not limited to: <ul style="list-style-type: none"> <li>• cattle, sheep, goats, swine</li> <li>• elk, reindeer, bison, deer</li> <li>• horses</li> <li>• poultry</li> <li>• fish and other aquaculture products used for food</li> <li>• honeybees.</li> </ul>	The sale of land that has been used for agriculture. The sale of easements and development rights to: <ul style="list-style-type: none"> <li>• farmland, ranchland, or forestry land</li> <li>• water or hunting</li> <li>• environmental benefits.</li> </ul>
The feeding, rearing, or finishing of livestock. Products produced by or derived from livestock.	The rental or lease of land or equipment used for farming, ranching, or forestry operations, including water or hunting rights.
Production of crops, specialty crops, and unfinished raw forestry products.	Any payment or benefit, including benefits from risk management practices, crop insurance indemnities, and catastrophic risk protection plans.
The processing, packing, storing, shedding, and transporting of farm, ranch, and forestry commodities, including renewable energy.	Payments and benefits authorized under any program made applicable to payment eligibility and payment limitation rules.  Production of farm-based renewable energy.
Any other activity related to farming, ranching, or forestry as determined by the Deputy Administrator.	
Beginning in program year 2020, wages or dividends received from a closely held corporation, IC-DISC, or legal entity comprised entirely of family members may be considered farm income when the legal entity is materially participating in farming, ranching, or forestry activities. "Materially participating" means more than 50 percent of the legal entity's gross receipts for each tax year are derived from farming, ranching, or forestry sources. A representative of the legal entity must attach a certification to CCC-942 and/or FSA-510 attesting that the legal entity materially participates in a farm, ranch, or forestry activity.	

**26 Payment Limitation (Continued)****E Definition of Average Farm AGI (Continued)**

If the average AGI derived from any of the sources listed in the previous table is at least 66.66 percent of the average AGI of the person or legal entity, then the average adjusted gross farm income may also take into consideration income or benefits derived from the:

- sale of equipment to conduct farm, ranch, or forestry operations
- provision of production inputs and services to farmers, ranchers, foresters, and farm operations.

**Note:** Production inputs are:

- materials to conduct farming operations, such as, but not limited to, seeds, chemicals, and fencing supplies
- services provided to support a farming operation, such as, but not limited to, custom farming and fencing.

For legal entities not required to file a federal income tax return, or for persons and entities with no taxable income in 1 or more tax years, the average will be the adjusted gross farm income, including losses, averaged for the 3 taxable years preceding the most immediately preceding complete tax year.

A new legal entity will have adjusted gross farm income averaged only for the years of the base period for which it was in business. A new legal entity will not be considered “new” to the extent it takes over an existing operation and has any elements of common ownership interest and land with the preceding person or legal entity. If such commonality exists, then the income of the previous person or legal entity will be averaged with that of the new legal entity for the base period.

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

**Note:** Refer to 6-PL, subparagraph 489 G, for calculating farm AGI.

## 26 Payment Limitation (Continued)

**F Payment Limitation Table**

The following table provides payment limitation information.

IF the applicant is a/an...	AND FSA-521 indicates...	THEN the Payment Limit is...
Individual	100 percent for “expected revenue from other crops” in Item 6, and average AGI is less than 75 percent from farming, ranching, or forestry operations	\$125,000
Joint Operation		\$125,000 for each eligible member
Legal Entity		\$125,000
Individual	100 percent for “expected revenue from other crops” in item 6, and the applicant has filed FSA-510 certifying average AGI is more than 75 percent from farming, ranching, or forestry operations	\$250,000
Joint Operation		\$250,000 for each eligible member
Legal Entity		\$250,000
Individual	100 percent for “expected revenue from specialty and high value crops” in item 5, and average AGI is less than 75 percent from farming, ranching, or forestry operations	\$125,000
Joint Operation		\$125,000 for each eligible member
Legal Entity		\$125,000
Individual	100 percent for “expected revenue from specialty and high value crops” in item 5, and the applicant has filed FSA-510 certifying average AGI is more than 75 percent from farming, ranching, or forestry operations	\$900,000
Joint Operation		\$900,000 for each eligible member
Legal Entity		\$900,000

## 26 Payment Limitation (Continued)

## F Payment Limitation Table (Continued)

IF the applicant is a/an...	AND FSA-521 indicates...	THEN the Payment Limit is...
Individual	A percentage greater than zero for both “expected revenue from specialty and high value crops” in item 5 and “expected revenue from other crops” in item 6, and the applicant’s average AGI is less than 75 percent from farming, ranching, or forestry operations	<ul style="list-style-type: none"><li>• \$125,000 for other crops</li><li>• \$125,000 for specialty and high value crops.</li></ul>
Joint Operation		<ul style="list-style-type: none"><li>• \$125,000 for other crops per member</li><li>• \$125,000 for specialty and high value crops per member.</li></ul>
Legal Entity		<ul style="list-style-type: none"><li>• \$125,000 for other crops</li><li>• \$125,000 for specialty and high value crops.</li></ul>
Individual	A percentage greater than zero for both “expected revenue from specialty and high value crops” in item 5 and “expected revenue from other crops” in item 6, and the applicant filed FSA-510 certifying average AGI of more than percent from farming, ranching, or forestry operations	<ul style="list-style-type: none"><li>• \$250,000 for other crops</li><li>• \$900,000 for specialty and high value crops.</li></ul>
Joint Operation		<ul style="list-style-type: none"><li>• \$250,000 for other crops per member</li><li>• \$900,000 for specialty and high value crops per member.</li></ul>
Legal Entity		<ul style="list-style-type: none"><li>• \$250,000 other crops</li><li>• \$900,000 for specialty and high value crops.</li></ul>

## 26 Payment Limitation (Continued)

**G Payment Limitation Examples****Example 1: Producer files an application because of an eligible loss on an other crop (not specialty or high value) and does not request the payment limitation exception.**

Mr. Williams, an individual, submits FSA-521 for an eligible loss on peanuts. Mr. Williams did not file FSA-510. Mr. Williams' payment limitation is \$125,000.

We R Hungry, a general partnership, has 3 first-level members, all of whom are individuals. FSA-521 is submitted for the partnership for an eligible loss on yellow corn for grain. No member completed FSA-510. The payment limitation is \$125,000 for each member.

**Example 2: Producer suffered an eligible loss on an other crop and requests the payment limitation exception.**

Mr. Blackburn, an individual, submits FSA-521 for an eligible loss on cotton and files FSA-510 certifying more than 75 percent of his average AGI was derived from farming, ranching, or forestry operations. Mr. Blackburn's payment limitation is \$250,000.

Just Do It, a general partnership, has 2 first level members who are individuals. FSA-521 is submitted for the partnership for an eligible loss on wheat with an intended use of grain. Both members file FSA-510 certifying more than 75 percent of their average AGI was derived from farming, ranching, or forestry operations. The payment limitation is \$250,000 for each member.

**Example 3: Producer suffered an eligible loss on specialty or high value crops and does not request the payment limitation exception.**

Mr. Dahl, an individual, submits FSA-521 for an eligible loss on fresh strawberries. Mr. Dahl does not complete FSA-510. Mr. Dahl's payment limitation is \$125,000.

Griffin Farms, a general partnership, has 4 first level members consisting of 3 individuals and 1 joint venture with a husband and wife as the only members. The partnership submits FSA-521 for an eligible loss on apples with an intended use of processed. No member submitted FSA-510. The payment limitation is \$125,000 for each of the 3 first-level individual members, and \$125,000 for each of the 2 members of the embedded joint venture.

## 26 Payment Limitation (Continued)

**G Payment Limitation Examples (Continued)****Example 4: Producer suffers an eligible revenue loss on specialty or high value crops and requests the payment limitation exception.**

Ms. Cook, an individual, submits FSA-521 for an eligible loss on Kentucky Blue Grass with an intended use of seed, a high value crop, and filed FSA-510 certifying more than 75 percent of her average AGI was derived from farming, ranching, or forestry operations. Ms. Cook's payment limitation is \$900,000.

Taste of the Southwest, a corporation, submits FSA-521 for an eligible loss on green chili peppers with an intended use of fresh and red chili peppers with an intended use of processed. The corporation files FSA-510 certifying more than 75 percent of the average AGI was derived from farming, ranching, or forestry operations. The corporation's payment limitation is \$900,000.

**Note:** If the members of the corporation do not file FSA-510, their payment limitation will remain at \$125,000, and payments for the corporation will be reduced accordingly.

**Example 5: Producer suffered an eligible loss for both other crops and specialty or high value crops and requests the payment limitation exception.**

Completely Nuts submits FSA-521 for an eligible loss on peanuts (other crop) and pecans (specialty crop). Completely Nuts is a general partnership that consists of 4 first-level members:

- Individual A: filed FSA-510 certifying more than 75 percent of their average AGI was derived from farming, ranching, or forestry operations
- Individual B: did not file FSA-510
- Corporation C: filed FSA-510 certifying more than 75 percent of the entity's average AGI was derived from farming, ranching, or forestry operations
- Joint Venture D members are Brother A and Brother B:
  - Brother A: filed FSA-510 certifying 75 percent of his average AGI was derived from farming, ranching, or forestry operations
  - Brother B: did not file FSA-510.

## 26 Payment Limitation (Continued)

**G Payment Limitation Examples (Continued)****Example 5 (Continued):**

Payment limitation is applied as follows:

- Individual A: \$250,000 for other crops and \$900,000 for specialty crops
- Individual B: \$125,000 for other crops and \$125,000 for specialty crops
- Corporation C: \$250,000 for other crops and \$900,000 for specialty crops
- Joint Venture D: payment limitation does not apply to joint ventures
  - Brother A: \$250,000 for other crops and \$900,000 for specialty crops
  - Brother B: \$125,000 for other crops and \$125,000 for specialty crops.

Crazy Acres, LLP submits FSA-521 because of suffering an eligible loss on coffee (specialty crop) and corn (other crop). Crazy Acres, LLP filed FSA-510 certifying more than 75 percent of the LLP's average AGI was derived from farming, ranching, or forestry operations. The payment limitation of \$250,000 for other crop and \$900,000 for specialty crop apply to Crazy Acres, LLP.

**Note:** When an applicant submits an ERP application with a combination of other crops and specialty or high value crops, the payment limitation for other crops and the payment limitation for specialty and high value crops are applied independently.

**Example 6: Producer suffered an eligible loss and applies for both other crops and specialty or high value crops and does not request the payment limitation exception.**

Dill With It Farms, LLC submits FSA-521 for an eligible loss on organic cucumbers (high value crop) and wheat (other crop) and does not file FSA-510. The payment limitation is \$125,000 for other crops and \$125,000 for high values.

**26 Payment Limitation (Continued)**

**H Recording FSA-510**

A producer's request for an optional payment limitation on FSA-510 will be recorded in the web-based subsidiary record according to 3-PL (Rev. 2). The person's or legal entity's payment limitation record will be automatically updated based on the web-based subsidiary record.

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

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

**27-44 (Reserved)**



## Part 3 Phase 2

## Section 1 General Provisions

## 45 General Eligibility

## A Overview

To be eligible for assistance, producers must have suffered a crop loss because of a qualifying disaster event or related condition that resulted in a decrease in revenue.

A decrease in revenue is based on the difference in a producer's allowable gross revenue in the disaster year as compared to allowable gross revenue in the benchmark year.

The disaster year is the calendar year in which the qualifying disaster event occurred (2020 or 2021). The benchmark year is tax year 2018 or 2019, as elected by the producer, and is intended to represent a typical year of revenue for the farming operation.

**Note:** Section 3 provides policy for determining allowable gross revenue for both the disaster and benchmark year.

## B Qualifying Disaster Events

A qualifying disaster event includes the events and related conditions listed in the following table that occurred in calendar years 2020 and 2021.

Qualifying Disaster Event	Related Condition
Qualifying Drought <u>1</u> /	
Derecho	Excessive wind
Excessive Heat	
Excessive Moisture	
Flooding	Silt or debris that occurred as a direct or proximate result of flooding
Freeze, including polar vortex	
Hurricanes (must be named)	Excessive wind, storm surges, tornado, tropical storm, tropical depression
Smoke exposure	
Wildfire	
Winter Storm	Excessive wind, blizzard

1/ Qualifying drought means an area within the county rated by the U.S. Drought Monitor as having a drought intensity of D2 (severe drought) for eight consecutive weeks or D3 (extreme drought) or higher for any period of time during the applicable calendar year.

**Note:** A list of counties that experienced qualifying droughts in calendar years 2020 and 2021 is available at <https://www.fsa.usda.gov/programs-and-services/emergency-relief/index>.

**45 General Eligibility (Continued)****C Related Conditions**

Related conditions are damaging weather and adverse natural occurrences that occurred concurrently with, and as a direct result of, a specified qualifying disaster event. Related conditions include, but are not limited to, the related conditions identified in subparagraph B.

**Example 1:** A named hurricane makes landfall, becomes a tropical storm, and later becomes a tropical depression. The tropical storm and tropical depression are considered related conditions.

**Example 2:** A wildfire occurred in September. Subsequent rains caused a mudslide in November which destroyed the crop. The mudslide is not a related condition of the wildfire because it did not occur concurrently with the qualifying disaster event.

**D Year of Loss**

The crop loss must have occurred in the disaster year (2020 or 2021).

The revenue for the disaster year will be the year for which the revenue would be reported for the purpose of filing a tax return.

**Note:** Phase 2 is based on tax year, which is specific to a participant and is based on fiscal year which may include multiple calendar years.

**Example:** A producer planted fall wheat in October 2020 for harvest in 2021. The wheat was affected by a freeze in December 2020. The producer reported the revenue for the wheat crop in tax year 2021.

In this example, the disaster year is 2020, the calendar year in which the qualifying disaster event occurred. The disaster year revenue is tax year 2021.

## 45 General Eligibility (Continued)

**E Qualifying Loss**

The crop loss must have resulted in a decrease in allowable gross revenue in the disaster year as compared to allowable gross revenue in the benchmark year.

If the loss was because of, in whole or in part, a qualifying disaster event or related condition, the entire loss is eligible.

**Example:** A producer suffered a loss to his pumpkin crop in 2020 because of excessive moisture and hail in 2020, which resulted in a decrease in allowable gross revenue. Hail is not a qualifying disaster event. However, since part of the loss was because of a qualifying disaster event (excessive moisture), the entire loss is eligible.

**F Eligible Producer**

Eligible producer means, in addition to other eligibility requirements that may apply, an individual or legal entity that is entitled to an ownership share and is at risk in the crop, production, and marketing associated with the agricultural production of crops on the farm and is any of the following:

- a United States citizen
- resident alien, which means “lawful alien” for purposes of this program
- a partnership consisting solely of United States citizens or resident aliens
- a corporation, LLC, or other organizational structure organized under State law consisting solely of United States citizens or resident aliens

**Note:** States, including, agencies, divisions, and political subdivisions thereof, as defined in 6-PL, are eligible, provided no members are foreign persons.

- 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).

## 45 General Eligibility (Continued)

**G Ineligible Producer**

A person or legal entity is **ineligible** for ERP Phase 2 if they:

- did not have a reported ownership interest in an eligible crop
- have been suspended or debarred or otherwise excluded from participating in Federal programs (1-CM, paragraph 823)
- do not meet payment limitation, payment eligibility, and HELC/WC requirements
- have been determined ineligible for NAP or crop insurance.

**Note:** The determination of ineligibility is applicable to the year in which the determination is made.

**H Verifying Producer Eligibility**

COC has the authority to request documentation from a producer to verify producer eligibility and take whatever action is necessary to ensure that payments are proper and are for the person or legal entity determined to be the producer suffering the claimed crop loss. The person or legal entity claiming to be the producer must be able to show, with acceptable evidence, that the person or legal entity had a valid commodity ownership share interest and control of the crop acreage on which the commodity was grown at the time of the disaster. One of the following will be obtained as determined by COC:

- copies of signed written leases or rental agreements with landowner or landlord
- copies of other legal documents showing land ownership or control of rented crop acreage

**Note:** A person or legal entity recorded as an operator or owner according to 10-CM is considered verified.

- statement or FSA or CCC form signed by landowner, farm operator, or landlord that the other person or legal entity claiming to be a producer had control of the acreage.

**Note:** For persons or legal entities producing a crop under a grower's contract or a Community Supported Agriculture agreement, a copy of the contract or the Community Supported Agriculture consumer agreement must be provided.

## 45 General Eligibility (Continued)

**H Verifying Producer Eligibility (Continued)**

Leases, rental agreements, and any other written statements documenting verbal agreements will be reviewed on a case-by-case basis. The review must determine the amount of interest and risk in the production for the lessor and lessee. COC will apply the specific case circumstances to the determination of person or legal entity an eligible as producer between parties before the disaster. The lease or rental arrangement existing before the date of disaster will be used to determine eligibility of the producer. Any negotiation, agreement, or performance of parties to a rental or lease arrangement after the date of disaster has no bearing on FSA's determination of a person or legal entity as an eligible producer.

Applicants are subject to review at any time, before or after payments are made, as well as spot check.

**I Deceased Producers**

If an application involving a deceased individual or closed estate is signed by an authorized individual, payments will be issued using the TIN of the eligible individual or individual's estate, as applicable.

**Note:** See 1-CM for guidance on deceased, missing, or incompetent producers.

**J Dissolved Entities**

If a producer is a general partnership or joint venture that was dissolved, all members of the general partnership or joint venture at the time of dissolution, or their representatives, must sign the application and required forms.

**Note:** See 1-CM for guidance on dissolved entities.

**K Eligible Crops**

Eligible crop means a crop, including eligible aquaculture, that is produced in the United States as part of a farming operation and is intended to be commercially marketed, other than crops specifically excluded in subparagraph L.

**\*--Note:** Actual revenue received from eligible crops will be included in allowable gross revenue, regardless of the intent to commercially market the crop. Actual revenue such as NAP payments, **less service fees and premiums**; crop insurance proceeds, **less administrative fees and premiums**; and benefits paid under other programs listed in subparagraph 47 B are considered allowable gross revenue regardless of the producer's intended or actual use.--\*

## 45 General Eligibility (Continued)

### L Ineligible Crops and Commodities

Ineligible crops include:

- crops intended for grazing
- aquatic species that do not meet the definition of eligible aquaculture
- *Cannabis sativa* L. and any part of that plant that does not meet the definition of hemp
- timber
- livestock and animal by-products.

## 46 Linkage Requirement

### A Rule

As a condition of payment eligibility, producers must obtain crop insurance or NAP coverage, as applicable and if available, for all eligible crops crop listed on FSA-522.

\*--Producers must also file an accurate acreage report (FSA-578) during the linkage years.--\*

Crop insurance or NAP coverage must be obtained for the next 2 available crop years. The next 2 available crop years will be determined from the date a producer receives an ERP payment and may vary depending on the timing and availability of coverage.

The final crop year to purchase crop insurance or NAP coverage to meet the second year of coverage for this requirement is the 2026 crop year.

**Note:** See subparagraph D for guidance on determining the next 2 available crop years for linkage purposes.

Determine the coverage a producer must obtain to meet linkage according to the following table.

## 46 Linkage Requirement (Continued)

## A Rule (Continued)

IF the crop listed on FSA-522 is...	THEN for linkage, the producer is required to obtain...
an insurable crop	crop insurance at 60/100 coverage level or higher.
a NAP-eligible crop	NAP coverage at the basic 50/55 (catastrophic) level of coverage or higher.
a NAP-eligible crop, but the producer is ineligible for a NAP payment because they exceed AGI for an applicable linkage year	1 of the following: <ul style="list-style-type: none"> <li>NAP coverage at the basic 50/55 level regardless of the producer's ineligibility to receive a NAP payment</li> <li>WFRP.</li> </ul>
a crop that is not eligible for crop insurance or NAP	WFRP.

If a crop listed on FSA-522 is:

- a NAP-eligible crop, and crop insurance becomes available for the crop in a linkage year, the producer is required to obtain crop insurance at a level of coverage at 60/100 or equivalent
- an insured crop, and crop insurance is **not** available for the crop in a linkage year, the producer is required to obtain NAP at the basic 50/55 level of coverage, including paying the applicable service fee and filing annual acreage and production reports.

For crops listed on FSA-522 suffering a revenue loss that are not insurable and are not eligible for NAP coverage, the producer must obtain WFRP.

The linkage requirement applies to the producer's interest in the crop in all counties the crop was planted in the linkage years.

IF the crop is...	THEN coverage must be obtained...
an insured crop	in all physical location counties the crop is planted in the linkage years.
a NAP-covered crop	in all administrative counties the crop is planted in the linkage years.
a non-insurable crop that is not eligible for NAP	under a WFRP policy.

## 46 Linkage Requirement (Continued)

**A Rule (Continued)**

**Example 1:** Producer A certified on FSA-522 that he suffered the revenue loss on yellow corn intended for grain. To meet the linkage requirement, the producer must obtain 60/100 or greater crop insurance coverage in all physical location counties where he planted yellow corn for grain in the linkage years.

**Example 2:** Producer B certified on FSA-522 that he suffered the revenue loss on pumpkins. To meet the linkage requirement, the producer must obtain NAP coverage at the basic 50/55 level of coverage in all administrative counties where he planted pumpkins in the linkage years.

If an applicant or entity quits farming, dissolves, or a member leaves an entity and begins farming under a different TIN, linkage can be met for the applicant if the majority share of the persons receiving an ERP payment met linkage.

**Example:** Jig-N-Pig Farms consisted of 4 members with each having a 25 percent share in the entity. Jig-N-Pig Farms received ERP benefits for 2021 crop losses. Subsequently, member A decided to leave the entity and farm as an individual. The remaining members continue to operate the entity. The entity is required to meet linkage since the majority share of the members that received the ERP payment are still farming. However, the former member A, farming as an individual, is not required to obtain insurance coverage for Jig-N-Pig Farm's linkage requirement.

By signing the application, producers:

- agree to purchase crop insurance or obtain NAP coverage as applicable for the crop, at the 60/100 coverage level or higher for insured crops; or at the basic 50/55 (catastrophic) coverage level or higher for NAP crops for the next 2 available crop years
- agree to file an acreage report during the linkage years
- acknowledge that if they fail to meet the linkage requirement, they must refund their ERP benefits.

**46 Linkage Requirement (Continued)****B Linkage Not Required**

Linkage is not required when an applicant:

- quits farming or an applicant entity completely dissolves, and the majority share of the members are not farming under a new TIN

**Example 1:** Producer C received ERP benefits for 2021 crop losses. Producer C retired from farming in 2023. Because Producer C is no longer farming, there are no linkage requirements that must be met.

**Example 2:** ABC Farms suffered a loss to its peanut crop in 2021 and received a Phase 1 payment in July 2022. ABC Farms obtained insurance at the 75/100 level for the 2023 crop year. At the end of the harvest season, the members decide to dissolve the entity. ABC Farms will no longer be in existence and is not required to purchase insurance for peanuts in 2024 for linkage purposes.

- does not plant the crop during 1 or more of the required linkage years.

**Note:** This applies only for the year the crop was not planted.

**Example 1:** Producer D received an ERP payment for 2021 losses on pumpkins. Beginning in 2023, the producer made a management decision to no longer plant pumpkins. Since Producer D is no longer planting pumpkins, Producer D is not required to meet linkage.

**Example 2:** Producer E received ERP benefits on 2021 wheat losses. Producer E planted wheat in 2023 and purchased a wheat policy with a coverage level of 75/100. Producer E did not plant wheat in 2024. Since Producer D did not plant wheat in 2024, linkage is not required for that year. Producer D met the linkage requirement by purchasing coverage in 2023, which was the only linkage year the crop was planted.

## 46 Linkage Requirement (Continued)

**C Linkage Years**

Depending on the date a producer receives an ERP payment, and the applicable application or sales closing date for the crop, the next 2 available crop years may be any of the following:

- 2023 and 2024
- 2024 and 2025
- 2025 and 2026.

**Example 1:** Producer G received ERP benefits for 2021 wheat losses and received an ERP payment in June of 2022. The sales closing date to purchase insurance for the 2023 crop year is September 30, 2022, in the producer's State. Based on the date Producer G received ERP benefits, and the sales closing date for the crop, the next 2 available crop years for Producer G are 2023 and 2024.

**Example 2:** Producer H received an ERP payment on 2020 avocado losses in July 2022. The application closing date for NAP for avocados is January 1, 2023, for the 2024 crop year. Therefore, the next 2 available crop years to obtain NAP coverage are 2024 and 2025.

**D Linkage Between Phases**

Producers who received a Phase 1 payment for a crop and applied for Phase 2 for the same crop are not required to obtain additional years of crop insurance or NAP coverage for that crop, provided the linkage requirement for Phase 1 is met.

**Example:** Producer I only plants wheat in County A and was paid ERP Phase 1 on a production loss for wheat in July 2022 in County A. The 2023 sales closing date for wheat is September 30, 2022. For Phase 1, Producer I would be required to purchase crop insurance for wheat in 2023 and 2024.

Producer I also only plants wheat in County A and applies for Phase 2 and certified to a revenue loss on wheat in County A and received phase 2 payment in November 2022 (after the 2023 sales closing date of September 30, 2022). In this example, if Producer I met linkage on wheat in Phase 1 and obtained crop insurance in 2023 and 2024, he is not required to purchase coverage for 2025 to meet linkage for Phase 2.

**46 Linkage Requirement (Continued)****E NAP Coverage**

To meet the linkage requirement for NAP eligible crops, the producer must obtain NAP basic 50/55 coverage or higher.

**Notes:** Obtaining coverage means paying the NAP service fee, filing an acreage report, and completing necessary requirements for coverage.

If a producer purchased NAP buy-up coverage, the associated premium must also be paid to meet linkage.

**F Federal Crop Insurance Coverage**

Crop insurance policies reinsured by FCIC, including WFRP and written agreements, will meet the linkage requirement if crop insurance is obtained at the 60/100 level of coverage available or higher.

**G Refund of Program Payment**


A participant not meeting linkage requirements on any crop must repay the entire Phase 2 payment plus applicable interest. The County Office will immediately notify the producer in writing of the noncompliance.

The notification letter will include the following:

- notification that the participant did not comply with linkage requirement
- the dollar amount to be refunded, plus interest
- copy of recalculated ECPR
- date FSA-522 was signed
- applicable appeal rights according to 1-APP.

## 46 Linkage Requirement (Continued)

## H Example of FSA-522, Crop Insurance And/Or NAP Coverage Agreement

OMB Approval # 0560-309 Expiration Date 12/26/2025		
FSA-522 (01/23/2023)	U.S. DEPARTMENT OF AGRICULTURE Farm Service Agency	
<b>CROP INSURANCE AND/OR NAP COVERAGE AGREEMENT</b>		
<p><b>NOTE:</b> The following statement is made in accordance with the Privacy Act of 1974 (5 USC 552a - as amended). The authority for requesting the information identified on this form is 7 CFR Part 760, Subparts S, Extending Government Funding and Delivering Emergency Assistance Act (Pub. L. 117-43). The information will be used to determine eligibility for program benefits. The information collected on this form may be disclosed to other Federal, State, Local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in applicable Routine Uses identified in the System of Records Notice for USDA/FSA-2, Farm Records File (Automated). Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility for program benefits. Payments may be made under the program to which the form applies only to the extent permitted by applicable authorities.</p> <p><b>Public Burden Statement (Paperwork Reduction Act):</b> Public reporting burden for this collection is estimated to average 10 minutes per response, including reviewing instructions, gathering and maintaining the data needed, completing (providing the information), and reviewing the collection of information. You are not required to respond to the collection or FSA may not conduct or sponsor a collection of information unless it displays a valid OMB control number. <b>RETURN THIS COMPLETED FORM TO YOUR RECORDING COUNTY FSA OFFICE.</b></p>		
1. Producer Name	2. FSA-521 Application Number	
3. Recording State Name/Code	4. Recording County Name/Code	
<b>PART A - CROP/COMMODITY THAT SUFFERED A REVENUE LOSS DUE TO QUALIFYING DISASTER EVENT</b>		
5. Crop/Commodity Name	6. Crop/Type	7. Intended Use
Ex. Corn	Yellow	Grain
Producers that need to list more crops can use the continuation sheet on the back of this form.		
<b>PART B - LINKAGE AGREEMENT</b>		
<p>The Extending Government Funding and Delivering Emergency Assistance Act, requires producers to obtain crop insurance or NAP coverage for the next two available crop years to be eligible for an ERP payment.</p> <p>By signing this form, the producer agrees to have read and comply with the crop insurance and NAP coverage requirement as stated below for each crop listed in Part A. This agreement does not supersede or modify any previous requirements to purchase crop insurance or NAP coverage under any other law or program.</p> <p>I understand that I have applied for a payment under the ERP Phase 2. I have listed in Part A all eligible crops that suffered a revenue loss in whole or in part due to a qualifying disaster event that occurred in the 2020 or 2021 calendar year, and for which I have applied payment under the ERP Phase 2. These crops include any of the following: insurable crops, NAP eligible crops, and non-insured crops.</p> <p>In return for receiving a payment under ERP Phase 2, I agree to file an acreage report and purchase crop insurance at a coverage level equal to or greater than 60% for insurable crops, or at the catastrophic level or higher for NAP eligible crops, for the first two consecutive crop years when coverage is available after receiving payment, but no later than crop years 2025 and 2026. If I am required to meet this requirement for a crop for which a individual crop insurance policy is not available and I am ineligible to obtain NAP coverage for the applicable year(s) because I exceed the average Adjusted Gross Income (AGI) limitations, then I must meet this requirement by either:</p> <ul style="list-style-type: none"> <li>• obtaining NAP coverage and paying the applicable NAP service fee as required above, regardless of my ineligibility for NAP payment, or</li> <li>• purchasing Whole-Farm Revenue Protection (WFRP) crop insurance coverage, if eligible</li> </ul> <p>If my crop is not eligible for NAP, then I am required to purchase Whole Farm Revenue Protection (WFRP) crop insurance at a coverage level of at least 60%. I understand that I am also required to pay any service fees, administrative fees, and premiums associated with the coverage required by this agreement.</p> <p>I acknowledge that I will be required to refund my Emergency Relief Program Phase 2 payment if I fail to meet this requirement.</p>		
8A. Producer's Signature	8B. Title/Relationship of the Individual Signing in the Representative Capacity	8C. Date (MM/DD/YYYY)
		
<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. 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 <a href="http://www.ascr.usda.gov/complaint_filing_cust.html">http://www.ascr.usda.gov/complaint_filing_cust.html</a> 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. 20260-9410; (2) fax: (202) 690-7442; or (3) email: <a href="mailto:program.intake@usda.gov">program.intake@usda.gov</a>. USDA is an equal opportunity provider, employer, and lender.</small></p>		

## FSA-522 (01/23/2023)

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## Section 2 Revenue

### 47 Allowable Gross Revenue

#### A Overview

In general, ERP Phase 2 payments are based on the difference in allowable gross revenue between a benchmark year, intended to represent a typical year of revenue for the producer's operation, and the applicable disaster year. The allowable gross revenue information required from producers to apply for ERP Phase 2 will be a self-certification by the producer or authorized representative.

For ERP Phase 2, "allowable gross revenue" refers to annual gross farm income before expenses and includes sales of eligible crops and certain government farm program payments directly related to eligible crops.

**Notes:** IRS Schedule F (Form 1040) is a document that most individuals and entities that cultivate, operate, or manage farms for gain or profit use to report farm income and expenses and may be a useful resource to assist producers in identifying allowable gross revenue.

\*--For a person filing a joint federal income tax return, the certification of allowable gross revenue will be reported as if the person had filed a separate federal tax return and the calculation is consistent with the information supporting the filed joint return.--\*

#### B Definition of Allowable Gross Revenue

Allowable gross revenue includes income a producer received during the applicable tax year from:

- sales of eligible crops grown \* \* \* in the United States and its territories by the producer, which includes the portion of sales resulting from value added through post-production activities that were reportable on IRS Schedule F
- sales of eligible crops a producer purchased for resale that had a change in characteristic because of the time held (for example, a plant purchased at 2 inches and sold at 18 inches after 4 months), less the cost or other basis of such eligible crops
- the taxable amount of cooperative distributions directly related to the sale of the eligible crops produced by the producer

## 47 Allowable Gross Revenue (Continued)

**B Definition of Allowable Gross Revenue (Continued)**

- benefits paid under the following agricultural programs:
  - 2017 WHIP
  - ARC/PLC
  - BCAP
  - LDP
  - MLG
  - CCC loans, if treated as income and reported to IRS
  - MFP
  - STRP
  - OFSLP
- NAP payments for eligible crops, minus the amount of service fees and premiums

**\*--Note:** If premiums and administrative fees are greater than the NAP payment, they are subtracted from the payment. Applicants will consider the negative number when calculating allowable gross revenue.

**Example:** NAP payment received \$1,000 – total premium and fees paid \$2,000 (-\$1,000).--\*

- ELAP payments for an aquaculture crop
- for the disaster year only, ERP Phase 1 payments issued to another person or entity for the producer's share of an eligible crop, regardless of the tax year in which the payment would be reported to IRS
- crop insurance proceeds for eligible crops, minus the amount of administrative fees and premiums

**\*--Note:** If premiums and fees are greater than the indemnity, they are subtracted from the indemnity. Applicants will consider the negative number when calculating allowable gross revenue.

**Example:** Crop insurance indemnity received \$1,000 – total premium and fees paid \$2,000 (-\$1,000).--\*

- payments issued through grant agreements with FSA for losses of eligible crops

## 47 Allowable Gross Revenue (Continued)

**B Definition of Allowable Gross Revenue (Continued)**

- grant proceeds from the Department of Commerce, National Oceanic and Atmospheric Administration, and State program funds providing direct payments for the loss of eligible crops or the loss of revenue from eligible crops
- other revenue directly related to the production of eligible crops that IRS requires the producer to report as income
- \*--benchmark year only – allowable gross revenue includes 2017 WHIP, 2018 and 2019 WHIP+ and QLA.

**Note:** Benchmark revenue is tied to the tax year.--\*

**C Income Excluded from Allowable Gross Revenue**

Allowable gross revenue does not include income from sources other than those listed in 7 CFR 760.1903(a), including but not limited to revenue from:

- resale items not held for characteristic change
- sales of livestock, animal by-products, and any commodities that are excluded from “eligible crops”
- federal assistance programs not previously listed
- conservation program payments
- any pandemic assistance payments that were not for the loss of eligible crops or the loss of revenue from eligible crops
- income from a pass-through entity such as an S Corp or LLC
- custom hire income
- net gain from hedging or speculation
- wages, salaries, tips, and cash rent
- rental of equipment or supplies
- acting as a contract producer of an agricultural commodity.

## 47 Allowable Gross Revenue (Continued)

**C Income Excluded from Allowable Gross Revenue (Continued)**

- \*--disaster year only, WHIP/WHIP+ program payments.

**Note:** Payments from the following programs for the loss of eligible crops or the loss of revenue from eligible crops are automatically accounted for and must be excluded from allowable gross revenue:

- ERP Phase1
- WHIP+
- QLA
- CFAP 1 and CFAP 2 (contract producer payments are not included).

**D Determining Allowable Gross Revenue**

Producers must certify their allowable gross revenue for both the benchmark year and the disaster year using farm income associated with eligible crops. A table has been included on the ERP Phase 2 application that provides guidance to producers for determining allowable gross revenue.

Casual advice **must not** be given to producers requesting information about how the income could be reported for various purposes. If additional information is needed, producers may contact a tax preparer.

**Note:** An applicant is not required to have filed a federal tax return to determine allowable gross revenue. If an applicant did not file IRS Schedule F, the applicant could use a similar federal tax form or supporting financial documentation to determine allowable gross revenue in the same manner as if IRS Schedule F was filed.

## 48 Disaster Year Revenue

**A Overview**

Disaster year revenue is the allowable gross revenue for the disaster year based on the year for which the revenue would be reported for the purpose of filing a tax return.

Producers will select the year that best represents their disaster year revenue according to this table.

For disaster year...	Producers can elect tax years...
2020	2020 or 2021 as the representative tax year.
2021	2021 or 2022 as the representative tax year.

**For applications containing multiple disaster years, producers will ensure that the selected tax year(s) are:**

- associated with only 1 disaster year
- consecutive.

**Note:** See examples in subparagraph B for multiple and single disaster years.

## 48 Disaster Year Revenue (Continued)

**B Expected Allowable Gross Revenue**

For each disaster year selected on FSA-521, producers will certify to the percentage of their expected allowable gross revenue that is attributed to:

- specialty and high value crops
- other crops.

The percentages certified indicate what the applicant would have reasonably expected for the disaster year, if the qualifying disaster event had not occurred. The percentages attributed to specialty and high value and other crops must equal 100 percent.

**Expected Allowable Gross Revenue Example:**

Producer A certified his **actual** disaster year allowable gross revenue was \$100,000 on FSA-521.

In the disaster year, Producer A planted non-organic corn for grain (other crop) and raspberries (specialty crop) and **expected** to receive a total revenue of \$220,000. Further broken down as \$198,000 from non-organic corn GR, and \$22,000 from raspberries.

Producer A certified 10 percent as his percentage of revenue from specialty/high value crops and 90 percent as his percentage of revenue from other crops.

Percentage of specialty/high value crops = 10% (\$22,000 divided by \$220,000)

Percentage of other crops = 90% (\$198,000 divided by \$220,000)

**Note:** Actual disaster year revenue is the allowable gross revenue calculated at \$100,000. The \$220,000 is what the producer expected to receive had the disaster not occurred. The percentages reflect the division of the expected revenue, not the actual disaster year revenue.

**Single Disaster Year Example:**

Producer suffered a qualifying disaster event on planted HRS wheat for grain and pinto beans in calendar year 2020. Damage resulted in a shallow production loss. Producer files FSA-521 for an eligible loss for the 2020 disaster year and uses 2021 as his representative tax year for disaster year revenue. He certifies his expected allowable gross revenue for the disaster year would have been derived from specialty and high value crops at 60 percent and other crops at 40 percent, had the loss not occurred. He ensures percentages for the 2 categories equal 100 percent.

**48 Disaster Year Revenue (Continued)****B Expected Allowable Gross Revenue (Continued)****Multiple Disaster Years Example:**

Producer experienced a qualifying disaster event on HRS wheat for grain and pinto beans, dry edible in calendar year 2020, and canola, processed in calendar year 2021. Damage resulted in a shallow production loss in both years. Producer files an application for the 2020 and 2021 disaster years.

The producer selected 2021 as his representative tax year for disaster year revenue for 2020. He certifies his expected allowable gross revenue for the disaster year would have been derived from specialty and high value crops at 60 percent and other crops at 40 percent, had the loss not occurred. He ensures percentages for the 2 categories equal 100 percent.

For disaster year 2021, he indicates 100 percent of his allowable gross revenue would have been from other crops. Since the producer used 2021 as the representative tax year for the 2020 disaster year revenue, the years must be consecutive and can only be associated with 1 disaster year. Therefore, he must use 2022 as the representative tax year for the 2021 disaster year revenue.

**49 Benchmark Year Revenue****A Overview**

Benchmark year revenue is the amount of allowable gross revenue from tax year 2018 or 2019 that represents a typical year of revenue for the producer's operation.

**B Benchmark Year**

Tax Year 2018 or 2019 will be used for benchmark year and will be selected by the producer based on the best representation of typical revenue for the producer's operation in a selected disaster year.

Only 1 benchmark year can be selected for each disaster year, either 2018 or 2019.

The same benchmark year may be used for both 2020 and 2021 disaster years when the producer applies for both disaster years, or the producer may use different benchmark years when applying for both disaster years.

The producer will make their benchmark year selection on FSA-521.

**49 Benchmark Year Revenue (Continued)****B Benchmark Year (Continued)**

The following examples are both acceptable uses of benchmark year:

**Example 1:** Lucy had qualifying disaster events that resulted in allowable gross revenue losses in both 2020 and 2021. Lucy determines that 2018 is the best representation for her benchmark year for both disaster years 2020 and 2021. Lucy selects 2018 as her benchmark year for disaster years 2020 and 2021 on her FSA-521.

**Example 2:** Xander Inc. had qualifying disaster events that resulted in allowable gross revenue losses in both 2020 and 2021. Xander Inc. determines that 2018 is the best representation for their benchmark year for disaster year 2020 but decides that 2019 is the best representation for their benchmark year for disaster year 2021. Xander Inc. selects 2018 as their benchmark year for disaster year 2020 and selects 2019 as their benchmark year for disaster year 2021 on their FSA-521.

**C Benchmark Year Revenue**

Benchmark year revenue will be determined by the producer based on the amount of allowable gross revenue for the benchmark year selected.

The producer will certify to the amount of benchmark year revenue on FSA-521.

**Example:** Sadie Lane LLC had qualifying disaster events that resulted in allowable gross revenue losses in both 2020 and 2021. Sadie Lane LLC determines that 2018 is the best representation for their benchmark year for both disaster years and selects 2018 as their benchmark year for disaster years 2020 and 2021. Sadie Lane LLC has determined that their 2018 benchmark year revenue is \$100,000. Sadie Lane LLC will enter \$100,000 as the amount for their benchmark year revenue for 2018 in both disaster years 2020 and 2021 on their FSA-521.

**Notes:** To determine allowable gross revenue, follow policy provided in paragraph 47.

Instructions for completing FSA-521 can be found in paragraph 68.

**50 Adjusted Benchmark Year Revenue****A Overview**

Benchmark year revenue can be adjusted if actual allowable gross revenue is not available in a benchmark year, or if benchmark year revenue is not a fair representation of allowable gross revenue for the selected disaster year because there has been a change in the producer's operation capacity.

**Note:** Operation capacity means the farming operation's scope or maximum potential to produce crops or commodities with available physical resources, such as land and facilities.

Adjustments to benchmark year revenue will be certified by the producer on FSA-521.

**B New Producer Who Does Not Have Allowable Gross Revenue in Benchmark Year**

An adjustment to benchmark year revenue will be completed by the producer if the producer began farming in 2020 or 2021 and did not have actual allowable gross revenue in a benchmark year.

The producer will certify to an adjusted benchmark year revenue that represents what was reasonably expected disaster year revenue before the impact of the qualifying disaster event.

COC may request documentation from the producer to verify the accuracy of an adjusted benchmark year revenue certification.

**Note:** COC does not have to review documentation before approving FSA-521. However, if COC decides that documentation is necessary to verify a producer's certification on FSA-521, policy for requesting and submitting documentation can be found in subparagraph 66 A.

**Example:** Reid is a new producer in 2020 and does not have actual allowable gross revenue in 2018 or 2019. Reid determines that his expected allowable gross revenue in 2020 (disaster year) would have been \$500,000 before the impact of the disaster event that occurred in 2020. Reid certifies that his adjusted benchmark year revenue is \$500,000 on FSA-521.

## 50 Adjusted Benchmark Year Revenue (Continued)

**C Required Adjustment of Benchmark Year Revenue**

An adjustment to benchmark year revenue **must** be completed by the producer if there has been a decrease in operation capacity in a disaster year, as compared to their benchmark year.

Since ERP Phase 2 is based on a producer's certification, COC may not know if a producer's operation has undergone a decrease in operation capacity without reviewing additional documentation. COC may request documentation from the producer to determine if the producer should have completed a required adjustment to benchmark year revenue or to verify that a certified adjusted benchmark year revenue is accurate.

**Notes:** COC does not have to review documentation before approving FSA-521. However, if COC decides that documentation is necessary to verify a producer's certification on FSA-521, policy for requesting and submitting documentation can be found in subparagraph 66 A.

If COC determines, after reviewing the requested documentation, that an adjustment to benchmark year revenue is incomplete or inaccurate, COC can make an adjustment to benchmark year revenue or disapprove FSA-521. Instructions for COC adjustments and disapproval on FSA-521 can be found in subparagraph 66 D.

The following table provides some qualifying reasons for a decrease in operation capacity, examples, and possible documentation:

Reason for Decrease	Examples (Possible Types of Documentation)
reduced production	lost land (lease agreements showing end date, FSA-578, etc.)
	orchard trees aging out (bill for removing old trees, FSA-578, etc.)
altered production methods	removed irrigation on existing land (pay stubs for labor used to remove irrigation, FSA-578, etc.)
modified inventory	decommissioned old greenhouses (documentation showing the decreased value of inventory because of decreased greenhouse capacity, bill for demolition, etc.)

**Example:** Hat Creek Farms LLC lost a lease for 1000 acres in 2020. Their operation went from 2000 acres in 2019 (benchmark year) to 1000 acres in 2020 (disaster year). Hat Creek Farms LLC must adjust their benchmark year revenue to account for their decrease in operation capacity. Hat Creek Farms LLC has determined that their revenue has decreased from \$1,000,000 in 2019 to what would have been their expected revenue of \$500,000 in 2020. Hat Creek Farms LLC certifies that their adjusted benchmark year revenue for 2019 is \$500,000 on FSA-521.

## 50 Adjusted Benchmark Year Revenue (Continued)

**D Optional Adjustment of Benchmark Year Revenue**

An adjustment to benchmark year revenue **may** be completed by the producer if there has been an increase in operation capacity in a disaster year, as compared to their benchmark year.

Since an adjustment of benchmark year revenue is optional when the producer's operation has undergone an increase in operation capacity between their benchmark year and disaster year, and because ERP Phase 2 is a producer certification program, COC may request documentation to determine if an adjustment to benchmark year was completed if they suspect the producer's operation has undergone an increase in operation. COC may request documentation from the producer to verify the accuracy of an adjusted benchmark year revenue certification.

**Note:** COC does not have to review documentation before approving FSA-521. However, if COC decides that documentation is necessary to verify a producer's certification on FSA-521, policy for requesting and submitting documentation can be found in subparagraph 66 A.

The following table provides some qualifying reasons for an increase in operation capacity, examples, and possible documentation:

<b>Reason for Increase</b>	<b>Examples (Documentation)</b>
added production	added land (purchase or lease agreements, FSA-578, etc.)
	increased production from maturing orchard (purchase agreements from orchard trees at time of planting, insurance documents, etc.)
increased use of existing land	began double-cropping existing land (FSA-578, etc.)
altered production methods	adding irrigation to existing land (purchase documents, FSA-578, etc.)
	gained certified organic status and began producing certified organic crops on existing acreage (FSA-578, organic certification documentation, etc.)
modified inventory	added greenhouses (documentation showing the increased value of inventory because of increased greenhouse capacity, construction contracts, etc.)

**Example:** Erin bought 1000 acres in 2021. Her operation went from 1000 acres in 2019 (benchmark year) to 2000 acres in 2021 (disaster year). Erin decides to adjust her benchmark year revenue to account for her increase in operation capacity. Erin has determined that her revenue has increased from \$500,000 in 2019 to what would have been her expected revenue of \$1,000,000 in 2021. Erin certifies that her adjusted benchmark year revenue for 2019 is \$1,000,000 on FSA-521.

**50 Adjusted Benchmark Year Revenue (Continued)****E Ineligible Uses of Adjusted Benchmark Year Revenue**

Not all decreases or increases in revenue are because of a decrease or increase in operation capacity. Some decreases or increases in revenue are the result of changes in management practices and should not be considered a qualifying decrease or increase in operation capacity.

A qualifying decrease or increase in operation capacity will occur when something tangible has been taken away or added to the operation by the disaster year, as compared to the benchmark year.

Changes in operation capacity does not include, but is not limited to:

- 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.

COC may request documentation from the producer to determine if a certified adjusted benchmark year revenue is accurate.

**Notes:** COC does not have to review documentation before approving FSA-521. However, if COC decides that documentation is necessary to verify a producer's certification on FSA-521, policy for requesting and submitting documentation can be found in subparagraph 66 A.

If COC determines, after reviewing the requested documentation, that an adjustment to benchmark year revenue is inaccurate, COC can make an adjustment to benchmark year revenue or disapprove FSA-521. Instructions for COC adjustments and disapproval on FSA-521 can be found in subparagraph 66 D.

## 51 Determining Adjusted Benchmark Year Revenue Using FSA-521-A

### A Purpose

The purpose of the ERP Phase 2 Allowable Gross Revenue Worksheet FSA-521-A is to provide producers a way to calculate their adjusted benchmark year revenue.

FSA-521-A provides step-by-step instructions for calculating:

- adjusted benchmark year revenue from expected disaster year revenue when a new producer does not have actual benchmark year revenue
- adjusted benchmark year revenue if a producer decreased or increased their operation capacity in a disaster year, compared to their benchmark year
- actual benchmark year revenue and actual disaster year revenue.

FSA-521-A may be completed when adjusted benchmark year revenue is certified by the producer on FSA-521, however FSA-521-A is not required to complete FSA-521.

### B Completing FSA-521-A

The following table provides instructions for completing FSA-521-A.

Item	Instructions
<b>FSA-521-A Items will be completed by ERP Phase 2 Applicant</b>	
1	Enter applicant name. Same as Item 4 on FSA-521 (same on page 2, 3, and continuation page(s) if applicable).
2	Enter application number. Same as Item 1 on FSA-521 (same on page 2, 3, and continuation page(s) if applicable).
3	Enter producer's recording State and FSA code. Same as Item 2 on FSA-521.
4	Enter producer's recording county and FSA code. Same as Item 3 on FSA-521.
<b>Section A – Disaster Year</b>	
5	Select disaster year, either 2020 or 2021.  <b>Note:</b> Only 1 disaster year should be selected per FSA-521-A. If applying for both 2020 and 2021 disaster years, complete a separate FSA-521-A for each year.

## 51 Determining Adjusted Benchmark Year Revenue Using FSA-521-A (Continued)

## B Completing FSA-521-A (Continued)

Item	Instructions
<b>Section B – Identify Special Revenue Conditions</b>	
6	<p>Select “YES” if a new producer in 2020 or 2021 and does not have any allowable gross revenue in 2018 or 2019. Select “NO” if there is allowable gross revenue in 2018 or 2019.</p> <p>If answer is “YES”, complete <b>Section D</b> for actual allowable disaster year revenue, complete <b>Sections E through G</b> to calculate <b><u>Expected Allowable Disaster Year Revenue</u></b>, which is the amount of allowable gross revenue that was expected in the disaster year selected in Section A (2020 or 2021) before the impact of the qualifying disaster event. Once <b>Sections E through G</b> are calculated, complete <b>Sections H and K</b>.</p> <p>If answer is “NO”, continue to <b>Item 7</b>.</p>
7	<p>Select “YES” if there was allowable gross revenue in 2018 or 2019, but the operation has undergone a decrease in operation capacity from the selected benchmark year to the selected disaster year. Select “NO” if the operation has not undergone a decrease in operation capacity from the selected benchmark year to the selected disaster year.</p> <p><b>Example:</b> Jane lost a lease for 1000 acres between her selected benchmark year and her selected disaster year. Jane’s operation went from 2000 acres to 1000 acres and as a result has experienced a decrease in operation capacity and should select “YES”.</p> <p>If answer is “YES”, complete <b>Section C</b> for actual allowable benchmark year revenue and <b>D</b> for actual allowable disaster year revenue, complete <b>Sections E through G</b>, as applicable, to calculate <b><u>Expected Decreased Revenues</u></b>, which should only include the portion of revenue that was expected to decrease between the benchmark year and the disaster year as a result of the decrease in operation size. Once <b>Sections E through G</b> are calculated, complete <b>Sections I and K</b>.</p> <p><b>Note:</b> FSA-521-A will first establish an actual allowable benchmark year revenue (Section C). That actual allowable benchmark year revenue will be adjusted in Section I by subtracting the amount of Expected Decreased Revenues (from Sections E through G). This will establish an adjusted benchmark year revenue for comparison with an applicant’s actual allowable disaster year revenue.</p> <p><b>Example:</b> Jane uses Section C to determine that her allowable gross revenue for 2019 (benchmark year) is \$1,000,000. In 2020 (disaster year), Jane’s operation capacity decreased by 1,000 acres. Jane will complete Sections E through G to calculate the expected decrease in revenue from 2019 to 2020 for the 1,000 acres she lost. Jane uses Section E through G to determine that the total expected decrease in revenue is \$500,000. The \$500,000 will be subtracted from her 2019 benchmark year revenue to establish an adjusted benchmark year revenue of \$500,000.</p> <p>If answer is “NO”, continue to <b>Item 8</b>.</p>

## 51 Determining Adjusted Benchmark Year Revenue Using FSA-521-A (Continued)

## B Completing FSA-521-A (Continued)

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

## 51 Determining Adjusted Benchmark Year Revenue Using FSA-521-A (Continued)

## B Completing FSA-521-A (Continued)

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

## 51 Determining Adjusted Benchmark Year Revenue Using FSA-521-A (Continued)

## B Completing FSA-521-A (Continued)

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

## 51 Determining Adjusted Benchmark Year Revenue Using FSA-521-A (Continued)

## B Completing FSA-521-A (Continued)

Item	Instructions
	<b>Section E – Eligible Value-Added Commodities</b>
	<p><b>Section E</b> will be completed according to the answers provided in <b>Section B</b>. If not applicable, do not complete <b>Section E</b> and proceed to <b>Section F</b>. Do not include revenues that would otherwise be included in <b>Section F</b> and <b>Section G</b>.</p>
	<p><b>Note:</b> Expected revenue from blueberries intended to be processed and sold by a producer as blueberry jam is entered in <b>Section E</b> as a Value-Added Commodity (blueberry jam). Expected revenue from blueberries intended to be marketed by a producer without further processing is entered in <b>Section F</b> as a Yield-Based Crop/Commodity.</p>
	<p>If answer in <b>Item 6</b> is “<b>YES</b>”, list all Eligible Value-Added Commodities and the amount of Total Expected Revenue associated with the selected disaster year. Expected Revenue for new producers is the revenue the producer had reason to believe they would have received in the disaster year before the impact of the qualifying disaster event, which can be supported by documentation generated in the ordinary course of business and dated before the impact of the disaster event.</p>
	<p>If answer in <b>Item 7</b> is “<b>YES</b>”, list Eligible Value-Added Commodities and the amount of Total Expected Revenue that is associated with a decrease in operation capacity between the selected benchmark year to the selected disaster year. Only account for the portion of revenue that was expected to decrease as a result of the decrease in operation capacity regardless of the disaster.</p>
	<p><b>Example:</b> Jane uses Section C to determine that her allowable gross revenue for 2019 (benchmark year) is \$1,000,000. In 2020 (disaster year), Jane’s operation capacity decreased by 1,000 acres. Jane will complete Section E to calculate the expected decrease in revenue that was directly related to value-added commodities for the 1,000 acres she lost. Jane uses Section E to determine that the decrease in revenue from value-added commodities that, before the impact of the disaster event, was expected to have occurred between 2019 and 2020 as a result of the loss of 1,000 acres is \$150,000. The \$150,000 will be subtracted from her 2019 allowable benchmark year revenue in Section I to establish a total adjusted benchmark year revenue from decreased operating capacity.</p>
	<p>If answer in <b>Item 8</b> is “<b>YES</b>”, list Eligible Value-Added Commodities and the amount of Total Expected Revenue that is associated with an increase in operation capacity between the selected benchmark year to the selected disaster year. Only account for the portion of revenue that was expected to increase as a result of the increase in operation capacity regardless of the disaster.</p>
	<p><b>Example:</b> John uses Section C to determine that his allowable gross revenue for 2018 (benchmark year) is \$500,000. In 2021 (disaster year), John’s operation capacity increased by 1,000 acres. John will complete Section E to calculate the expected increase in revenue that was directly related to value-added commodities for the 1,000 acres he gained. John uses Section E to determine that the increase in revenue from value-added commodities that, before the impact of the disaster event, was expected to have occurred between 2018 and 2021 as a result of the gain of 1,000 acres is \$250,000. The \$250,000 will be added to his 2018 allowable benchmark year revenue in Section J to establish a total adjusted benchmark year revenue from increased operating capacity.</p>

**51 Determining Adjusted Benchmark Year Revenue Using FSA-521-A (Continued)****B Completing FSA-521-A (Continued)**

Item	Instructions
<b>Section E – Eligible Value-Added Commodities (Continued)</b>	
25	Enter Commodity. Enter 1 Commodity per row.  <b>Example:</b> Blueberry Jam
26	Enter Expected Revenue for the Commodity entered in <b>Item 25</b> .
27	Sum the Total Expected Revenue from Eligible Value-Added Commodities from all rows in <b>Item 26</b> . Round the result to the nearest hundredth.

## 51 Determining Adjusted Benchmark Year Revenue Using FSA-521-A (Continued)

## B Completing FSA-521-A (Continued)

Item	Instructions
	<b>Section F – Eligible Yield-Based Crops/Commodities</b>
	<p><b>Section F</b> will be completed according to the answers provided in <b>Section B</b>. If not applicable, do not complete <b>Section F</b> and proceed to <b>Section G</b>. Do not include revenues from <b>Sections E</b> and <b>Section G</b>.</p>
	<p><b>Note:</b> Expected revenue from blueberries intended to be produced and sold by a producer as blueberry jam is entered in <b>Section E</b> as a Value-Added Commodity. Expected revenue from blueberries intended to be marketed by a producer without further processing is entered in <b>Section F</b> as a Yield-Based Crop/Commodity.</p>
	<p>If answer in <b>Item 6</b> is “<b>YES</b>”, list all Eligible Yield-Based Crops/Commodities and the amount of Total Expected Revenue (Expected Acres, Expected Yields per Acre, Expected Price Per Unit) associated with the selected disaster year. Expected Revenue for new producers is the revenue the producer had reason to believe they would have received in the disaster year before the impact of the qualifying disaster event, which can be supported by documentation generated in the ordinary course of business and dated before the impact of the disaster event.</p>
	<p>If answer in <b>Item 7</b> is “<b>YES</b>”, list Eligible Yield-Based Crops/Commodities and the amount of Total Expected Revenue (Expected Acres, Expected Yields per Acre, Expected Price Per Unit) that is associated with a decrease in operation capacity between the selected benchmark year to the selected disaster year. Only account for the portion of revenue that was expected to decrease as a result of the decrease in operation capacity regardless of the disaster.</p>
	<p><b>Example:</b> Jane uses Section C to determine that her allowable gross revenue for 2019 (benchmark year) is \$1,000,000. In 2020 (disaster year), Jane’s operation capacity decreased by 1,000 acres. Jane will complete Section F to calculate the expected decrease in revenue that was directly related to yield-based crops/commodities for the 1,000 acres she lost. Jane uses Section F to determine that the decrease in revenue from yield-based crops/commodities that, before the impact of the disaster event, was expected to have occurred between 2019 and 2020 as a result of the loss of 1,000 acres is \$250,000. The \$250,000 will be subtracted from her 2019 allowable benchmark year revenue in Section I to establish a total adjusted benchmark year revenue from decreased operating capacity.</p>
	<p>If answer in <b>Item 8</b> is “<b>YES</b>”, list Eligible Yield-Based Crops/Commodities and the amount of Total Expected Revenue (Expected Acres, Expected Yields per Acre, Expected Price Per Unit) that is associated with an increase in operation capacity between the selected benchmark year to the selected disaster year. Only account for the portion of revenue that was expected to increase as a result of the increase in operation capacity regardless of the disaster.</p>
	<p><b>Example:</b> John uses Section C to determine that his allowable gross revenue for 2018 (benchmark year) is \$500,000. In 2021 (disaster year), John’s operation capacity increased by 1,000 acres. John will complete Section F to calculate the expected increase in revenue that was directly related to yield-based crops/commodities for the 1,000 acres he gained. John uses Section F to determine that the increase in revenue from the yield-based crops/commodities that, before the impact of the disaster event, was expected to have occurred between 2018 and 2021 as a result of the gain of 1,000 acres is \$100,000. The \$100,000 will be added to his 2018 allowable benchmark year revenue in Section J to establish a total adjusted benchmark year revenue from increased operating capacity.</p>

## 51 Determining Adjusted Benchmark Year Revenue Using FSA-521-A (Continued)

## B Completing FSA-521-A (Continued)

Item	Instructions													
<b>Section F – Eligible Yield-Based Crops/Commodities (Continued)</b>														
28	Enter Crop/Commodity. Enter 1 Crop/Commodity per row.  <b>Example:</b> Highbush Blueberries													
29	Enter Expected Acres for Crop/Commodity entered in <b>Item 28</b> .													
30	Enter Expected Yield Per Acre for Crop/Commodity entered in <b>Item 28</b> .													
31	Enter Unit of Measure for Crop/Commodity entered in <b>Item 28</b> .													
32	Enter Expected Price Per Unit of Measure for Crop/Commodity entered in <b>Item 28</b> .													
33	Enter Expected Revenue. Round the result to the nearest hundredth.  <ul style="list-style-type: none"> <li>- Expected Acres (<b>Item 29</b>), multiplied by</li> <li>- Expected Yield Per Acre (<b>Item 30</b>), multiplied by</li> <li>- Expected Price Per Unit of Measure (<b>Item 32</b>), equals</li> <li>- Expected Revenue</li> </ul>													
34	Sum the Total Expected Revenue from Eligible Yield Based Crops/Commodities from all rows in <b>Item 33</b> . Round the result according to the following table: <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Unit of Measure</th><th>Expressed</th></tr> </thead> <tbody> <tr> <td>Pounds, ounces, bushels, or inches</td><td>Whole number</td></tr> <tr> <td>Tons or cwt.</td><td>Hundredths</td></tr> <tr> <td>Flats or square yard</td><td>Whole number</td></tr> <tr> <td>Flowering tree or shrub</td><td rowspan="2">Whole number (1 each)</td></tr> <tr> <td>Field- or container-grown plants or bushes</td></tr> <tr> <td>Containers, bunches, stems, pieces, and lugs</td><td>Whole number</td></tr> </tbody> </table> <p><b>Note:</b> All containers, bunches, stems, pieces, lugs, etc., must include the weight or number, as applicable, and be consistent across the entire State.</p> <p><b>Example:</b> Yield = 100 containers 1 container = 25 pounds</p> <p>STC will ensure that both the yield and average market price are based on the same weight or number. If the weight or number is the same as a self-defined unit of expression, such as pound, ton, etc., use the self-defined unit of expression.</p>	Unit of Measure	Expressed	Pounds, ounces, bushels, or inches	Whole number	Tons or cwt.	Hundredths	Flats or square yard	Whole number	Flowering tree or shrub	Whole number (1 each)	Field- or container-grown plants or bushes	Containers, bunches, stems, pieces, and lugs	Whole number
Unit of Measure	Expressed													
Pounds, ounces, bushels, or inches	Whole number													
Tons or cwt.	Hundredths													
Flats or square yard	Whole number													
Flowering tree or shrub	Whole number (1 each)													
Field- or container-grown plants or bushes														
Containers, bunches, stems, pieces, and lugs	Whole number													

## 51 Determining Adjusted Benchmark Year Revenue Using FSA-521-A (Continued)

## B Completing FSA-521-A (Continued)

Item	Instructions
	<b>Section G – Eligible Inventory-Based Crops/Commodities</b>
	<b>Section G</b> will be completed according to the answers provided in <b>Section B</b> . If not applicable, do not complete <b>Section G</b> . Do not include revenues from <b>Sections E</b> and <b>Section F</b> .
	<b>Example:</b> Expected revenue from harvested fresh blueberries is entered in <b>Section F</b> as a Yield-Based Crop/Commodity. Expected revenue from potted blueberry bushes marketed as a nursery crop is entered in <b>Section G</b> .
	If answer in <b>Item 6</b> is “ <b>YES</b> ”, list all Inventory-Based Crops/Commodities and the amount of Total Expected Revenue associated with the selected disaster year. Expected Revenue for new producers is the revenue the producer had reason to believe they would have received in the disaster year before the impact of the qualifying disaster event, which can be supported by documentation generated in the ordinary course of business and dated before the impact of the disaster event.
	If answer in <b>Item 7</b> is “ <b>YES</b> ”, list Eligible Inventory-Based Crops/Commodities and the amount of Total Expected Revenue that is associated with a decrease in operation capacity between the selected benchmark year to the selected disaster year. Only account for the portion of revenue that was expected to decrease as a result of the decrease in operation capacity regardless of the disaster.
	<b>Example:</b> Jane uses Section C to determine that her allowable gross revenue for 2019 (benchmark year) is \$1,000,000. In 2020 (disaster year), Jane’s operation capacity decreased by 1,000 acres. Jane will complete Section G to calculate the expected decrease in revenue that was directly related to inventory-based crops/commodities for the 1,000 acres she lost. Jane uses Section G to determine that the decrease in revenue from inventory-based crops/commodities that, before the impact of the disaster event, was expected to have occurred between 2019 and 2020 as a result of the loss of 1,000 acres is \$100,000. The \$100,000 will be subtracted from her 2019 allowable benchmark year revenue in Section I to establish a total adjusted benchmark year revenue from decreased operating capacity.
	If answer in <b>Item 8</b> is “ <b>YES</b> ”, list Eligible Inventory-Based Crops/Commodities and the amount of Total Expected Revenue that is associated with an increase in operation capacity between the selected benchmark year to the selected disaster year. Only account for the portion of revenue that was expected to increase as a result of the increase in operation capacity regardless of the disaster.
	<b>Example:</b> John uses Section C to determine that his allowable gross revenue for 2018 (benchmark year) is \$500,000. In 2021(disaster year), John’s operation capacity increased by 1,000 acres. John will complete Section G to calculate the expected increase in revenue that was directly related to inventory-based crops/commodities for the 1,000 acres he gained. John uses Section G to determine that the increase in revenue from the inventory-based crops/commodities that, before the impact of the disaster event, was expected to have occurred between 2018 and 2021 as a result of the gain of 1,000 acres is \$150,000. The \$150,000 will be added to his 2018 allowable benchmark year revenue in Section J to establish a total adjusted benchmark year revenue from increased operating capacity.

## 51 Determining Adjusted Benchmark Year Revenue Using FSA-521-A (Continued)

## B Completing FSA-521-A (Continued)

Item	Instructions
<b>Section G – Eligible Inventory-Based Crops/Commodities (Continued)</b>	
35	Enter Crop/Commodity. Enter 1 Eligible Inventory-Based Crop/Commodity per row.  <b>Example:</b> Highbush Blueberry Bushes
36	Enter Expected Revenue for each of the Eligible Inventory-Based Crops/Commodities entered in <b>Item 35</b> .
37	Sum the Total Expected Revenue from Eligible Inventory-Based Crops/Commodities from all rows in <b>Item 36</b> . Round the result to the nearest hundredth.
<b>Section H – Total Expected Allowable Disaster Year Revenue</b>	
38	Enter total from <b>Item 27</b> .
39	Enter total from <b>Item 34</b> .
40	Enter total from <b>Item 37</b> .
41	Sum <b>Items 38</b> through <b>40</b> .
<b>Section I – Total Adjusted Benchmark Year Revenue from Decreased Operation Capacity</b>	
42	Enter total from <b>Item 16</b> .
43	Enter total from <b>Item 27</b> .
44	Enter total from <b>Item 34</b> .
45	Enter total from <b>Item 37</b> .
46	Subtract <b>Items 43</b> through <b>45</b> from <b>Item 42</b> .
<b>Section J – Total Adjusted Benchmark Year Revenue from Increased Operation Capacity</b>	
47	Enter total from <b>Item 16</b> .
48	Enter total from <b>Item 27</b> .
49	Enter total from <b>Item 34</b> .
50	Enter total from <b>Item 37</b> .
51	Sum <b>Items 47</b> through <b>50</b> .
<b>Section K – Total Allowable Benchmark Year and Total Allowable Disaster Year Revenue</b>	
52	Enter total from <b>Item 16</b> , <b>Item 41</b> , <b>Item 46</b> , or <b>Item 51</b> .  <b>Note:</b> If <b>Item 16</b> is the only total available among <b>Item 16</b> , <b>Item 41</b> , <b>Item 46</b> , or <b>Item 51</b> , the total from <b>Item 16</b> will be used as an Actual Allowable Benchmark Year Revenue. <b>Item 16</b> should not be used if totals occur in <b>Item 41</b> , <b>Item 46</b> , or <b>Item 51</b> , instead the total from <b>Item 41</b> , <b>Item 46</b> , or <b>Item 51</b> will be used as Adjusted Benchmark Year Revenue. If totals occur in more than 1 of <b>Item 41</b> , <b>Item 46</b> , or <b>Item 51</b> , review FSA-521-A and make adjustments where necessary.  Amount entered in <b>Item 52</b> is the Total Allowable Benchmark Year Revenue that can be entered in Item 8 on FSA-521 if <b>2020</b> is the selected Disaster Year or can be entered in Item 19 on FSA-521 if <b>2021</b> is selected Disaster Year.  <b>Note:</b> If the total came from <b>Item 41</b> , <b>Item 46</b> or <b>Item 51</b> “Adjusted” should be selected in Item 7 on FSA-521 if <b>2020</b> is the selected Disaster Year or can be entered in Item 19 on FSA-521 if <b>2021</b> is selected Disaster Year.
53	Enter total from <b>Item 24</b> .  Amount entered in <b>Item 53</b> is the Total Allowable Disaster Year Revenue that can be entered in Item 10 on FSA-521 if <b>2020</b> is the selected Disaster Year or can be entered in Item 21 on FSA-521 if <b>2021</b> is selected Disaster Year.

## 51 Determining Adjusted Benchmark Year Revenue Using FSA-521-A (Continued)

## C Example of FSA-521-A

OMB Control Number: 0560-0309 Expiration Date: 12/31/2025	
<b>FSA-521-A</b> (01-23-23)	<b>U.S. DEPARTMENT OF AGRICULTURE</b> Farm Service Agency
<b>EMERGENCY RELIEF PROGRAM (ERP) PHASE 2 ALLOWABLE GROSS REVENUE WORKSHEET</b>	
<b>SECTION A - DISASTER YEAR</b>	
5. Select Disaster Year: <span style="float: right;"><input type="checkbox"/> 2020 <input type="checkbox"/> 2021</span>	
<b>SECTION B - IDENTIFY SPECIAL REVENUE CONDITIONS</b>	
6. Are you a new producer in 2020 OR 2021 that did not have any allowable gross revenue in 2018 or 2019?	
<input type="checkbox"/> YES	If "YES", complete Section D, complete Sections E through G to calculate <u>Expected Allowable Disaster Year Revenue</u> , and then complete Sections H and K.
<input type="checkbox"/> NO	If "NO", continue to Item 7.
7. Do you have allowable gross revenue in 2018 or 2019, but your operation had undergone a decrease in operating capacity from the Benchmark Year to Disaster Year?	
<input type="checkbox"/> YES	If "YES", complete Sections C and D, complete Sections E through G to calculate <u>Expected Decrease in Revenue</u> , and then complete Sections I and K.
<input type="checkbox"/> NO	If "NO", continue to Item 8.
8. Do you have allowable gross revenue in 2018 or 2019, but your operation has undergone an increase in operating capacity from Benchmark Year to Disaster Year?	
<input type="checkbox"/> YES	If "YES", complete Sections C and D, complete Sections E through G to calculate <u>Expected Increase in Revenue</u> , and the complete Sections J and K.
<input type="checkbox"/> NO	If "NO", complete Section C and D, and then complete Section K.
<b>SECTION C - ACTUAL ALLOWABLE BENCHMARK YEAR REVENUE</b>	
Enter allowable gross revenue items based on the selected Benchmark Year (refer to <i>How to Determine Allowable Gross Revenue Table on FSA-521</i> ).	
9. Enter amount of allowable gross revenue from sales of eligible crops purchased for resale that had a change in characteristic due to the time held, such as a plant purchased at a size of 2 inches and sold as an 18-inch plant after 4 months ( <i>Schedule F Line 1c</i> ):	
10. Enter amount of allowable gross revenue from sales of eligible crops grown and sold in the United States by the applicant; also include sales of eligible crops grown by the applicant resulting from value added through post production activities that could have been reported on Schedule F ( <i>examples would be strawberries into jam</i> ); and also include sales of aquatic species that are grown as food for human or livestock consumption, for industrial or biomass uses, as fish raised as feed for fish that are consumed by humans, as ornamental fish propagated and reared in an aquatic medium ( <i>Schedule F Line 2</i> ):	
11. Enter amount of allowable gross revenue from the taxable amount of cooperative distributions directly related to the sale of eligible crops produced by the applicant such as: per-unit allocations paid to patrons for gross grain sales ( <i>Schedule F Line 3a; Form 1099-PATR</i> ):	
12. Enter amount of allowable gross revenue from agricultural program payments such as ARC/PLC, BCAP, LDP, MLG repayment of CCC loans less than the original amount, MFP, and STRP ( <i>Schedule F Line 4a, or Form 1099-G</i> ):	
13. Enter amount of allowable gross revenue from CCC loans reported under election if elected to be treated as income and reported to IRS when all or part of the production is used as collateral to secure the loan; and forfeited CCC loans ( <i>Schedule F Line 5a - 5c, Form 1099-A</i> ):	
14. Enter amount of allowable gross revenue from crop insurance proceeds less administrative fees and premiums, NAP payments less administrative fees and premiums, 2017 WHIP payments, 2018/2019 WHIP+ payments, QLA payments, OFSLP payments, ELAP payments specific to aquaculture, payments received through grant agreements with FSA for losses of eligible crops, grants from the Department of Commerce, NOAA, and State program funds for the direct loss of eligible crops or the loss of revenue for eligible crops ( <i>Schedule F Line 6</i> ):	
15. Enter amount of other allowable gross revenue directly related to the production of eligible crops that the IRS requires the applicant to report, such as but not limited to: commodity specific income received from state or local governments ( <i>Schedule F Line 8</i> ):	
16. Total Actual Allowable Benchmark Year Revenue ( <i>sum Items 9 through 15</i> ):	

## 51 Determining Adjusted Benchmark Year Revenue Using FSA-521-A (Continued)

## C Example of FSA-521-A (Continued)

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

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### C Example of FSA-521-A (Continued)

[illegible]

## 51 Determining Adjusted Benchmark Year Revenue Using FSA-521-A (Continued)

## C Example of FSA-521-A (Continued)

1. Applicant Name		2. Application Number	
<b>SECTION H - TOTAL EXPECTED ALLOWABLE DISASTER YEAR REVENUE</b>			
38. Total Expected Allowable Disaster Year Revenue from Eligible Value-Added Based Commodities (total from Item 27):			
39. Total Expected Allowable Disaster Year Revenue from Eligible Yield-Based Crops/Commodities (total from Item 34):			
40. Total Expected Allowable Disaster Year Revenue from Eligible Inventory-Based Crops/Commodities (total from Item 37):			
41. Total Expected Allowable Disaster Year Revenue (sum Items 38 through 40):			
<b>SECTION I - TOTAL ADJUSTED BENCHMARK YEAR REVENUE FROM DECREASED OPERATING CAPACITY</b>			
42. Total Actual Allowable Benchmark Year Revenue (total from Item 16):			
43. Total Expected Decreased Revenue from Eligible Value-Added Based Commodities (total from Item 27):			
44. Total Expected Decreased Revenue from Eligible Yield-Based Crops/Commodities (total from Item 34):			
45. Total Expected Decreased Revenue from Eligible Inventory-Based Crops/Commodities (total from Item 37):			
46. Total Adjusted Benchmark Year Revenue from Decreased Operating Capacity (subtract Items 43 through 45 from Item 42):			
<b>SECTION J - TOTAL ADJUSTED BENCHMARK YEAR REVENUE FROM INCREASED OPERATING CAPACITY</b>			
47. Total Actual Allowable Benchmark Year Revenue (total from Item 16):			
48. Total Expected Increased Revenue from Eligible Value-Added Based Commodities (total from Item 27):			
49. Total Expected Increased Revenue from Eligible Yield-Based Crops/Commodities (total from Item 34):			
50. Total Expected Increased Revenue from Eligible Inventory-Based Crops/Commodities (total from Item 37):			
51. Total Adjusted Benchmark Year Revenue from Increased Operating Capacity (sum Items 47 through Item 50):			
<b>SECTION K - TOTAL ALLOWABLE BENCHMARK YEAR AND ALLOWABLE DISASTER YEAR REVENUE</b>			
52. Total Allowable Benchmark Year Revenue (total from Item 41, Item 46, or Item 51; if no total occurs in these, use total from Item 16):			
53. Total Allowable Disaster Year Revenue (total from Item 24):			
FSA-521-A (01-23-23)		Page 4 of 4	

**51 Determining Adjusted Benchmark Year Revenue Using FSA-521-A (Continued)****D Using the Emergency Relief Program Application Tool to Complete FSA-521-A**

The Emergency Relief Program Application Tool was developed to help producers determine their amount of adjusted benchmark year revenue, if applicable.

Once all applicable items are complete in the tool, there will be an option to print FSA-521-A.

The tool is available on FSA's ERP website at:

**<https://www.fsa.usda.gov/programs-and-services/emergency-relief/index>.**

**Note:** Emergency Relief Program Application Tool instructions are provided in Exhibit 9.

**52-64 (Reserved)**



**Section 3 ERP Phase 2 Application****65 Applying for ERP Phase 2****A Application Submission**

Producers will submit 1 application for their entire operation nationwide. FSA-521 may be used to apply for eligible crop revenue losses sustained in 1 or both the 2020 and 2021 calendar years.

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

- in-person, when available
- by mail
- electronically by:
  - FAX
  - e-mail with a scanned photocopy of FSA-521 attached
  - other authorized method (provided by supplemental notice or other guidance)
  - online application (requires Level 2 eAuthentication account).

Although applications may be submitted to any FSA County Office nationwide, if the receiving County Office is not the recording County, the receiving office must date stamp the application and send it by e-mail or FAX to the recording County Office listed on the producer's FSA-521. A copy of the application will be maintained in the receiving County Office.

**B Complete Application**

An application is considered complete once the producer or authorized representative requesting a payment completes all required entries, signs, and submits both FSA-521 and FSA-522.

See 1-CM for signature requirements.

**C Signing and Certifying FSA-521**

By signing FSA-521, the producer is:

- applying for an ERP Phase 2 payment

## 65 Applying for ERP Phase 2 (Continued)

## C Signing and Certifying FSA-521 (Continued)

- certifying that:
  - all information provided on FSA-521 is true and correct
  - decreases of allowable gross revenue were from necessary expenses related to losses of eligible crops because of, in whole or in part, a qualifying disaster event or related condition that occurred in the 2020 or 2021 calendar year
- agreeing to:
  - comply with ERP Phase 2 regulations in 7 CFR part 760, Subpart S
  - provide FSA all information necessary to verify the information provided on FSA-521 is accurate and allow FSA access to all documents and records of the producer
  - retain documentation in support of their application for 3 years after the date of approval
  - comply with maximum payment limitation and adjusted gross income provisions applicable to ERP
  - comply with the provisions of the Food Safety Act of 1985 that protect highly erodible land and wetlands
  - purchase crop insurance or NAP as applicable for the crop, at the 60/100 level of coverage or higher for insured crops or at the basic 50/55 (catastrophic) level or higher for NAP crops for the next 2 available crop years for all crops listed on FSA-522 in every county the crop is planted

**Note:** If the crop is not eligible for NAP or RMA, then the producer must purchase a WFRP policy at a coverage level of at least 60/100 for the next 2 available crop years.

- return any excess payment with interest from the date of disbursement in the event any payment resulted from erroneous information reported by the producer or if the producer's data is updated after FSA calculates the producer's payment

## 65 Applying for ERP Phase 2 (Continued)

**C Signing and Certifying FSA-521 (Continued)**

- return the full payment with interest from the date of disbursement if FSA determines that the producer misrepresented information used to calculate the payment.

**Note:** All persons with a financial interest in a legal entity receiving payments are jointly and severally liable for any refund, including related charges, which is determined to be because of FSA for any reason. Any required refunds must be resolved according to debt settlement regulations in 7 CFR part 3.

**D Eligibility Forms**

In addition to submitting the forms required for a complete application, the following eligibility forms must be submitted within 60 days of the ERP Phase 2 application deadline, if not already on file for the applicable disaster year:

- AD-2047, Customer Data Worksheet
- CCC-902, Farm Operating Plan for Payment Eligibility
- CCC-901, Member Information for Legal Entities (if applicable)
- AD-1026, Highly Erodible Land Conservation (HELC) and Wetland Conservation (WC) Certification.

**Note:** Completing the eligibility forms is not a condition of COC or CED approving FSA-521. However, these forms must be filed within 60 calendar days from the date of the announced deadline. Failure to timely provide all eligibility forms may result in no payment or a reduced payment.

In addition to the forms listed, producers requesting an increased payment limitation or payment rate must submit the following:

- FSA-510, Request for an Exception to the \$125,000 Payment Limitation for Certain Programs.
- CCC-860, Socially Disadvantaged, Limited Resource, Beginning and Veteran Farmer or Rancher Certification.

**Note:** If a producer submits FSA-510 or CCC-860 after receiving a payment but before the announced deadline, an additional payment reflecting the increased limitations and rate will be issued.

**65 Applying for ERP Phase 2 (Continued)****E Recording Receipt of FSA-521 and Accessing Phase 2 Application**

Offices must make every effort to process FSA-521 in the system timely and then have the producer sign the application. Producers will be provided a copy of the ECPR following procedure found in 4-ERP once a complete application is entered into the system.

\*--A copy of the ECPR, CCC-770 ERP, copies of supporting documentation if applicable, the FSA-521, and the FSA-522 will be maintained in the producer's ERP file. See 32-AS for file maintenance and disposition guidance.--\*

**Note:** COC's must act on system generated FSA-521 to ensure the obligation process is timely triggered.

**66 County Office Committee Review and Actions****A COC Review of FSA-521's for Reasonableness**

Program eligibility will be a self-certification made by the producer and is subject to spot check. However, COC's may request documentation from an ERP applicant that establishes the producer's eligibility for ERP Phase 2 if they have reason to question the producer's

\*--certification. See Exhibit 10 for a sample request for documentation.--\*

If supporting documentation is requested, the documentation must be submitted within 30 calendar days from the request, or COC will disapprove the application for the applicable disaster year. COC may request supporting documentation in writing to verify information provided by the producer and the producer's eligibility including, but not limited to, the producer's:

- allowable gross revenue
- percentages of expected allowable gross revenue from specialty and high value crops and other crops
- ownership shares in the eligible crops.

## 66 County Office Committee Review and Actions (Continued)

### A COC Review of FSA-521's for Reasonableness (Continued)

The following are a few examples of documents generated during the ordinary course of business that could be used to support producer certifications:

- financial documents such as a business plan or cash flow statement that demonstrate an expected level of revenue
- sales contracts or purchase agreements
- documentation supporting production capacity, use of existing production capacity, or physical alterations that demonstrate production capacity
- assembly sheets
- settlement sheets
- sales receipts or other sales documents indicating when a commodity was sold
- ledgers of income
- income statements of deposit slips
- crop insurance, NAP, and WHIP+ records
- \*--IRS Schedule F.

**Note:** IRS Schedule F will be accompanied by documentation, when applicable, that supports the producer certifications on FSA-521 to COC's satisfaction for reasonableness. No CPA, attorney, or other similar statements will be accepted as supportive documentation for the COC reasonableness review.--\*

### B Acting on FSA-521's

The recording county's COC, or CED if delegated, will act on all completed and signed FSA-521's submitted.

**Important:** Payments cannot be authorized until the DD, or other employee designated by SED, has approved the CED's review of the first five FSA-521's according to subparagraph 5 A. For the first five FSA-521's, payment can be issued upon DD review and approval of each.

## 66 County Office Committee Review and Actions (Continued)

**C Approving FSA-521's**

Before approving FSA-521's, COC, or CED if delegated, must ensure that:

- all program eligibility requirements are met
- the person or legal entity applying for ERP is determined to be eligible according to subparagraph 45 F
- signature requirements on both FSA-521 Part E and FSA-522 Part B are met according to 1-CM
- allowable gross revenue as certified is reasonable
- FSA-521 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-521 is reasonable and accurate, COC or delegate will approve FSA521 and thoroughly document approval in the COC minutes.

**Notes:** Situations may occur when application approval is not available in the software. Application approval is not allowed “on paper” during these times. COC's must act on system generated FSA-521 to ensure the obligation process is triggered timely.

Completing eligibility forms (such as AD-1026, CCC-901, and CCC-902) is not a condition of COC or CED approving FSA-521. However, these forms must be filed within 60 days from the date of the application deadline. Failure to timely provide all eligibility forms may result in no payment or a reduced payment.

**D Adjusting or Disapproving FSA-521's**

COC's are authorized to adjust producer certifications before approval or disapproval for the applicable disaster year if supporting evidence provided by the producer according to subparagraph 66 B differs from the information reported on FSA-521. See subparagraph 4 G for producer responsibilities.

COC may adjust the following based on its findings:

- percentage of expected revenue from specialty and high value crops
- percentage of expected revenue from other crops
- benchmark revenue
- disaster year revenue.

## 66 County Office Committee Review and Actions (Continued)

**D Adjusting or Disapproving FSA-521's (Continued)**

**Example of COC Adjusting Disaster Year Revenue:** During their review of Rose's ERP Phase 2 application, COC questioned her \$50,000 allowable gross revenue certification for the 2020 disaster year. COC is aware that Rose farms on 50/50 shares with Jack and that Jack elected to receive 100 percent of an ERP Phase 1 payment in the amount of \$125,000 for cotton losses that occurred in the 2020 crop year. After reviewing additional documentation submitted by Rose, COC determined that she did not include \$62,500 for her share of the 2020 ERP Phase 1 payment that was paid to Jack, in the 2020 disaster year revenue amount reported on her FSA-521. To correct this error, COC adjusted the 2020 disaster year revenue amount on the application to \$112,500.

COC will disapprove FSA-521 if **any** of the following occur:

- program eligibility requirements are not met
- person or legal entity applying for ERP is determined to be an ineligible producer according to subparagraph 45 H
- information on FSA-521 or supporting documentation provided by the participant is not accurate or reasonable
- evidence shows that applicant did not have a reported ownership share interest in the eligible crop
- signature requirements were not met according to 1-CM, on both FSA-521, Part E and FSA-522, Part B

**Note:** If FSA-521 was completed but never signed by the producer or someone on behalf of the producer, take **no** action on FSA-521. It is not considered filed unless it is signed.

- FSA-521 was submitted or postmarked **after** the announced signup deadline.

**66 County Office Committee Review and Actions (Continued)****D Adjusting or Disapproving FSA-521's (Continued)**

If COC disapproves or adjusts FSA-521 for any reason, COC must take the following actions:

- adjust or disapprove FSA-521 in the ERP system, as applicable
- notify the producer of the adjustment or disapproval
- provide producer with applicable appeal rights according to 1-APP
- thoroughly document reasons for the adjustment or disapproval in the COC minutes.

In addition to the determination letter, the notification must include:

- ECPR
- original FSA-521 as filed
- final FSA-521, including any COC adjustments.

**67 Revised FSA-521's and Signature Requirements****A Revised FSA-521's**

FSA-521's can be revised after filing and approval, and paid before the end of the signup period. The reasons for revision can vary. Some reasons may include:

- gross revenue reported was incorrect or entered in error
- additional gross revenue, was not reported on original application.

Any revision to an approved and paid FSA-521 must thoroughly document the revision reason in the COC minutes. A copy of the revised FSA-521 must be provided to the producer.

**B Revisions That Require New Producer Signatures and Approval**

Any revision to a previously approved and paid FSA-521 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 the reason for the revision in the COC minutes.

A revised FSA-521 must have a new approval entered.

## 67 Revised FSA-521's and Signature Requirements (Continued)

**D Withdrawing FSA-521's**

A producer may withdraw FSA-521 at any time after submission. A producer must request a withdrawal in writing and submit the request to the recording County Office. The County Office must date stamp the written request and remove all producer signature and COC action dates from the software.

However, if a producer applying in both the 2020 and 2021 disaster years requests a partial withdrawal, then the County Office would remove all information from the applicable disaster year's revenue certification (Part C or Part D) and leave the producer signature and COC action dates in the software.

## 68 FSA-521, Emergency Relief Program (ERP) Phase 2 Application

**A Completing FSA-521**

The following table provides instructions for completing FSA-521.

Item	Instructions
This will be completed by the County Office	
1	Application number will be assigned by the automated system.
2	Enter producer's recording State and FSA code.
3	Enter producer's recording county and FSA code.
<b>Part A - Producer Agreement</b> (Comply with regulatory requirements in 7CFR Part 760, Subpart S.)	
Eligible producers agree that revenue losses suffered were because of expenses associated with losses of eligible crops because of, in whole or in part, a qualifying disaster event that occurred in the 2020 or 2021 calendar year. Producers also agree to provide all information required or requested by FSA for program participation in ERP Phase 2.	
<b>Part B – Producer Information</b>	
4	Enter producer name, address, including ZIP Code, and phone number with area code.
<b>Part C – 2020 Disaster Year Revenue Certification</b>	
Producers that suffered eligible revenue losses because of a qualifying disaster event or related condition that occurred in calendar year 2020 will complete items 5-10 in Part C.	
<b>Note:</b> If a qualifying disaster event occurred in calendar year 2021 only, continue to Part D.	
5	Enter the percentage of allowable gross revenue for the 2020 disaster year that was derived from specialty and high value crops, if applicable.  <b>Note:</b> The sum of items 5 and 6 must equal 100 percent.
6	Enter the percentage of allowable gross revenue for the 2020 disaster year that was derived from other crops (not specialty or high value crops).  <b>Note:</b> The sum of items 5 and 6 must equal 100 percent.

## 68 FSA-521, Emergency Relief Program (ERP) Phase 2 Application (Continued)

## A Completing FSA-521 (Continued)

Item	Instructions
7	Producers will check (✓) either 2018, 2019, or adjusted for the benchmark year intended to represent a typical year of revenue for the operation.  <b>Notes:</b> Producers <b>must</b> check (✓) “adjusted” and certify to an adjusted benchmark revenue if the producer decreased their operation capacity in a disaster year, as compared to the benchmark year.  Producers may check (✓) “adjusted” and certify to an adjusted benchmark revenue if they began farming in 2020 or 2021, did not have a full year of benchmark allowable gross revenue, or expanded their operation in a disaster year, compared to their benchmark year.
8	Enter the <b>allowable gross revenue</b> for the benchmark year selected in item 7.  <b>Note:</b> Producers may use optional FSA-521-A, Emergency Relief Program (ERP) Phase 2 Adjusted Benchmark Revenue Worksheet, to help calculate the adjusted Benchmark Revenue.
9	Select the tax year from which the revenue best represents the disaster effects of the 2020 calendar year.  <b>Note:</b> A producer cannot choose the same representative revenue year in both Part C and Part D.
10	Enter the Disaster Year Revenue, which is the allowable gross revenue for the representative revenue year selected in item 9.
11	COC may enter the adjusted percentage of allowable gross revenue for the 2020 disaster year that was derived from specialty and high value crops, if applicable.
12	COC may enter the adjusted percentage of allowable gross revenue for the 2020 disaster year that was derived from crops that were not specialty or high value crops, if applicable.
13	COC may enter an adjusted Benchmark Revenue.
14	COC may enter adjusted Disaster Year Revenue.
15	COC will check (✓) either “Approved” or “Disapproved”.  <b>Important:</b> FSA-521 will be approved or disapproved as certified by the producer after applicable COC adjustment fields are completed.
<b>Part D – 2021 Disaster Year Revenue Certification</b>	
Producers that suffered eligible revenue losses because of a qualifying disaster event or related condition that occurred in calendar year 2021 will complete items 16-21 in Part D.  <b>Note:</b> If a qualifying disaster year occurred in calendar year 2020 only, continue to Part E.	
16	Enter the percentage of allowable gross revenue for the 2021 disaster year that was derived from specialty and high value crops, if applicable.  <b>Note:</b> The sum of items 16 and 17 must equal 100 percent.
17	Enter the percentage of allowable gross revenue for the 2021 disaster year that was derived from other crops (not specialty or high value crops).  <b>Note:</b> The sum of items 16 and 17 must equal 100 percent.

## 68 FSA-521, Emergency Relief Program (ERP) Phase 2 Application (Continued)

## A Completing FSA-521 (Continued)

Item	Instructions
18	Producers will check (✓) either 2018, 2019, or adjusted for the benchmark year intended to represent a typical year of revenue for the operation.  <b>Notes:</b> Producers <b>must</b> check (✓) “adjusted” and certify to an adjusted benchmark revenue if the producer decreased their operation capacity in a disaster year, as compared to the benchmark year.  Producers may check (✓) “adjusted” and certify to an adjusted benchmark revenue if they began farming in 2020 or 2021, did not have a full year of benchmark allowable gross revenue, or expanded their operation in a disaster year, compared to their benchmark year.
19	Enter the <b>allowable gross revenue</b> for the benchmark year selected in item 18.  <b>Note:</b> Producers may use optional FSA-521-A, Emergency Relief Program (ERP) Phase 2 Adjusted Benchmark Revenue Worksheet, to help calculate the adjusted Benchmark Revenue.
20	Select the tax year from which the revenue best represents the disaster effects of the 2021 calendar year.  <b>Note:</b> Must be consecutive if applying in Part C and Part D.
21	Enter the Disaster Year Revenue, which is the allowable gross revenue for the representative revenue year selected in item 20.
22	COC may enter the adjusted percentage of allowable gross revenue for the 2021 disaster year that was derived from specialty and high value crops, if applicable.
23	COC may enter the adjusted percentage of allowable gross revenue for the 2021 disaster year that was derived from crops that were not specialty or high value crops, if applicable.
24	COC may enter an adjusted Benchmark Revenue.
25	COC may enter adjusted Disaster Year Revenue.
26	COC will check (✓) either “Approved” or “Disapproved”.  <b>Important:</b> FSA-521 will be approved or disapproved as certified by the producer after applicable COC adjustment fields are completed.
<b>Part E - Producer Certification</b>	
27 A	Producer or their representative will sign.
27 B	Enter title and/or relationship to the individual signing in a representative capacity.  <b>Note:</b> If the producer signing is not signing in a representative capacity, this field should be left blank.
27 C	Enter the date the producer or their representative in 27 A signed FSA-521.
<b>Part F - County Committee (COC) Determination</b>	
28 A	COC or their representative will sign.
28 B	Enter the date COC or their representative in 28 A signed FSA-521.

## 68 FSA-521, Emergency Relief Program (ERP) Phase 2 Application (Continued)

## B Example of FSA-521

The following is an example of FSA-521.

OMB Control Number: 0560-0309 Expiration Date: 12/31/2025					
<b>FSA-521</b> (01-23-23)  <b>U.S. DEPARTMENT OF AGRICULTURE</b> Farm Service Agency  <b>EMERGENCY RELIEF PROGRAM (ERP)</b> <b>PHASE 2 APPLICATION</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="padding: 2px;">1. Application Number</td> </tr> <tr> <td style="padding: 2px;">2. Recording State Name/Code</td> <td style="padding: 2px;">3. Recording County Name/Code</td> </tr> </table>	1. Application Number		2. Recording State Name/Code	3. Recording County Name/Code
1. Application Number					
2. Recording State Name/Code	3. Recording County Name/Code				
<p><small><b>NOTE:</b> The following statement is made in accordance with the Privacy Act of 1974 (5 USC 552a - as amended). The authority for requesting the information identified on this form is the Extending Government Funding and Delivering Emergency Assistance Act (Pub. L. 117-43). The information will be used to determine eligibility for program benefits. The information collected on this form may be disclosed to other Federal, State, and Local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in applicable Routine Uses identified in the System of Records Notice for USDA/FSA-2, Farm Records File (Automated). Providing the requested information is voluntary; however, failure to furnish the requested information will result in a determination of ineligibility for program benefits. Payments may be made under the program to which the form applies only to the extent permitted by applicable authorities.</small></p> <p><small><b>Public Burden Statement (Paperwork Reduction Act):</b> Public reporting burden for this collection is estimated to average 60 minutes per response, including reviewing instructions, gathering and maintaining the data needed, completing (providing the information), and reviewing the collection of information. You are not required to respond to the collection of information, unless it displays a valid OMB control number. <b>RETURN THIS COMPLETED FORM TO YOUR RECORDING COUNTY FSA OFFICE.</b></small></p>					
<b>PART A - PRODUCER AGREEMENT</b>					
<p>The Farm Service Agency (FSA) will make payments under ERP Phase 2 to eligible producers who meet the requirements of the program, subject to the availability of funds. The following information is needed for FSA to determine whether the applicant is eligible to receive ERP Phase 2 assistance. By submitting this application, the applicant agrees:</p> <ol style="list-style-type: none"> <li>1. To comply with the regulatory requirements in 7 CFR part 760, Subpart S. A copy of these regulations may be found at: <a href="https://www.fsa.usda.gov/programs-and-services/emergency-relief/index">https://www.fsa.usda.gov/programs-and-services/emergency-relief/index</a></li> <li>2. That the applicant experienced a decrease in allowable gross revenue due to necessary expenses related to losses of eligible crops due in whole or in part to a qualifying disaster event that occurred in the 2020 or 2021 calendar year. For ERP, qualifying disaster event means: wildfires, hurricanes (including excessive wind, storm surges, tornadoes, tropical storms, and tropical depressions that occurred as a direct result of a hurricane), floods (including silt and debris that occurred as a direct and proximate result of flooding), derechos (including excessive wind that occurred as a direct result of a derecho), excessive heat, winter storms (including excessive wind and blizzards that occurred as a direct result of a winter storm), freeze (including a polar vortex), smoke exposure, excessive moisture, and qualifying drought, and related conditions, occurring in calendar years 2020 and 2021. Related conditions mean damaging weather and adverse natural occurrences that occurred concurrently with and as a direct result of a specified qualifying disaster event. "Qualifying drought" means an area within the county in which the loss occurred was rated by the U.S. Drought Monitor as having a drought intensity of D2 (severe drought) for eight consecutive weeks or D3 (extreme drought) or higher for any period of time during the applicable calendar years. A list of counties that experienced a qualifying drought in calendar years 2020 and 2021 is available through local FSA service centers and at <a href="https://www.fsa.usda.gov/programs-and-services/emergency-relief/index">https://www.fsa.usda.gov/programs-and-services/emergency-relief/index</a>.</li> <li>3. To provide FSA all information that is necessary to verify the information provided on this form is accurate. Producer is required to retain documentation in support of their application for 3 years after the date of approval. All information provided to FSA for program eligibility and payment calculation purposes, including certification that a producer suffered an eligible loss due to a qualifying disaster event, is subject to spot check.</li> <li>4. To comply with payment attribution and payment eligibility provisions by submitting the following forms within 60 days from the date of the ERP Phase 2 application deadline, as applicable, if not already on file with FSA for the applicable disaster year:             <ul style="list-style-type: none"> <li>• CCC-902, Farm Operating Plan for Payment Eligibility</li> <li>• CCC-901, Member Information for Legal Entities, if applicable</li> <li>• FSA-510, Request for an Exception to the \$125,000 Payment Limitation for Certain Programs (optional)</li> <li>• CCC-860, Socially Disadvantaged, Limited Resource, Beginning and Veteran Farmer or Rancher Certification (optional)</li> <li>• AD-1026, Highly Erodible Land Conservation (HELC) and Wetland Conservation (WC) Certification</li> <li>• AD-2047, Customer Data Worksheet</li> </ul> <p style="margin-left: 20px;">Failure of an individual, entity, or member of an entity to timely submit all required eligibility documents may result in no payment or a reduced payment.</p> </li> <li>5. The application will not be considered complete until the applicant has signed Item 27 and completed the FSA-522, Crop Insurance and/or NAP Coverage Agreement.</li> </ol>					
<b>PART B - PRODUCER INFORMATION</b>					
<p>4. Producer Name, Address (City, State, and Zip Code), and Phone Number (include Area Code):</p> <div style="border: 1px solid black; height: 100px; width: 100%; margin-top: 5px;"></div>					

## 68 FSA-521, Emergency Relief Program (ERP) Phase 2 Application (Continued)

## B Example of FSA-521 (Continued)

FSA-521 (01-23-23)											Page 2 of 4
<b>PART C - 2020 DISASTER YEAR REVENUE CERTIFICATION</b>						<b>COC USE ONLY</b>					
5. % of Expected Revenue from Specialty & High Value Crops	6. % of Expected Revenue from Other Crops	7. Benchmark Year	8. Benchmark Revenue	9. Representative Revenue Year	10. Disaster Year Revenue	11. COC Adjusted % of Expected Revenue from Specialty & High Value Crops	12. COC Adjusted % of Expected Revenue from Other Crops	13. COC Adjusted Benchmark Revenue	14. COC Adjusted Disaster Year Revenue	15. COC Approved or Disapproved	
		<input type="checkbox"/> 2018 <input type="checkbox"/> 2019 <input type="checkbox"/> Adjusted		<input type="checkbox"/> 2020 <input type="checkbox"/> 2021						<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved	
<b>PART D - 2021 DISASTER YEAR REVENUE CERTIFICATION</b>						<b>COC USE ONLY</b>					
16. % of Expected Revenue from Specialty & High Value Crops	17. % of Expected Revenue from Other Crops	18. Benchmark Year	19. Benchmark Revenue	20. Representative Revenue Year	21. Disaster Year Revenue	22. COC Adjusted % of Expected Revenue from Specialty & High Value Crops	23. COC Adjusted % of Expected Revenue from Other Crops	24. COC Adjusted Benchmark Revenue	25. COC Adjusted Disaster Year Revenue	26. COC Approved or Disapproved	
		<input type="checkbox"/> 2018 <input type="checkbox"/> 2019 <input type="checkbox"/> Adjusted		<input type="checkbox"/> 2021 <input type="checkbox"/> 2022						<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved	
<b>PART E - PRODUCER CERTIFICATION</b>											
<i>I hereby sign and acknowledge under penalty of perjury in accordance with 28 U.S.C. § 1746 and 18 U.S.C. § 1621 that all information on this application, whether entered by me or by someone else on my behalf, is true and correct. I understand that if any information is determined to be in error, the application may be denied, and such errors may result in a determination of ineligibility in whole or in part.</i>											
27A. Signature (By)					27B. Title/Relationship of the Individual Signing in the Representative Capacity			27C. Date (MM/DD/YYYY)			
<b>PART F - COUNTY COMMITTEE (COC) DETERMINATION</b>											
28A. COC or Designee Signature									28B. Date (MM/DD/YYYY)		
<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>											
<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>											
<small>To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at <a href="http://www.ascr.usda.gov/complaint_filing_cust.html">http://www.ascr.usda.gov/complaint_filing_cust.html</a> 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: <a href="mailto:program.intake@usda.gov">program.intake@usda.gov</a>. USDA is an equal opportunity provider, employer, and lender.</small>											
Date Stamp											

## 68 FSA-521, Emergency Relief Program (ERP) Phase 2 Application (Continued)

## B Example of FSA-521 (Continued)

**FSA-521** (01-23-23)

**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

Page 3 of 4

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

## 68 FSA-521, Emergency Relief Program (ERP) Phase 2 Application (Continued)

## B Example of FSA-521 (Continued)

FSA-521 (01-23-23)		Page 4 of 4
Allowable Revenue Source:	Include Gross Revenue from the Following Sources:	Exclude Gross Revenue from the Following Sources:
Schedule F Line 5a - 5c "Commodity Credit Corporation (CCC) loans reported under election," Form 1099-A, or information that could be reported on a Schedule F	<ul style="list-style-type: none"> <li>CCC loans reported under election if elected to be treated as income and reported to IRS when all or part of the production is used as collateral to secure the loan</li> <li>Forfeited CCC loans</li> </ul>	
Schedule F Line 6 "Crop insurance proceeds and federal crop disaster payments" or information that could be reported on a Schedule F	<ul style="list-style-type: none"> <li>Crop insurance proceeds <b>less administrative fees and premiums</b></li> <li>Noninsured Crop Disaster Assistance Program (NAP) payments <b>less administrative fees and premiums</b></li> <li>Benchmark Year Only - 2017 Wildfire and Hurricanes Indemnity Program (WHIP), 2018 &amp; 2019 Wildfire and Hurricanes Indemnity Program (WHIP+), and Quality Loss Adjustment Program (QLA).</li> <li>On-Farm Storage Loss Program (OFSLP)</li> <li>Emergency Assistance for Livestock, Honeybees, and Farm Raised Fish Program (ELAP) - payments specific to aquaculture</li> <li>Payments through grant agreements with FSA for losses of eligible crops</li> <li>Grants from the Department of Commerce, National Oceanic and Atmospheric Administration (NOAA), and State program funds for the direct loss of eligible crops or the loss of revenue for eligible crops</li> </ul>	<ul style="list-style-type: none"> <li>Emergency Assistance for Livestock, Honeybees, and Farm Raised Fish Program (ELAP)- payments specific to livestock and honeybees</li> <li>Emergency Livestock Relief Program (ELRP)</li> <li>Emergency Relief Program (ERP) Phase 1 Payments</li> <li>Livestock Forage Disaster Program (LFP)</li> <li>Livestock Indemnity Program (LIP)</li> <li>Milk Loss Program</li> <li>Disaster Year Only - Quality Loss Adjustment (QLA) Program</li> <li>Tree Assistance Program (TAP)</li> <li>Disaster Year Only - Wildfire and Hurricane Indemnity Program (WHIP/WHIP+)</li> </ul>
Schedule F Line 7 "Custom hire (machine work) income," or information that could be reported on a Schedule F		Custom hire income
Schedule F Line 8 "Other income, including federal and state gasoline or fuel tax credit or refund," or information that could be reported on a Schedule F	Other revenue directly related to the production of eligible crops that the IRS requires the applicant to report such as but not limited to: <ul style="list-style-type: none"> <li>Commodity specific income received from state or local governments</li> </ul>	<ul style="list-style-type: none"> <li>Federal and State gas/fuel tax credits</li> <li>Income from by-passed (unharvested) acres</li> <li>Income from a pass-through entity such as an S Corporation or Limited Liability Company (LLC)</li> <li>Certificate Exchanges</li> <li>Net gain from hedging or speculation</li> <li>Wages, salaries, and tips</li> <li>Cash rent</li> <li>Rental of equipment or supplies</li> <li>Revenue earned as a contract producer</li> </ul>

**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.

**69 Emergency Relief Program Application Tool****A Purpose**

The Emergency Relief Program Application Tool was developed to help producers determine allowable gross revenue for benchmark and disaster years and, when applicable, adjusted benchmark year revenue.

**B Using The Emergency Relief Program Application Tool**

The Emergency Relief Program Application Tool will be completed by the producer, who will fill in items that apply to their operation for their selected benchmark and disaster years.

The tool provides an automated worksheet for applicants to determine actual allowable gross revenue for benchmark and disaster years, and for determining adjusted benchmark year revenue.

Once all items are complete, the applicant will have the ability to print FSA-521-A and FSA-521 from the tool.

The tool is available on FSA's ERP website at:

**<https://www.fsa.usda.gov/programs-and-services/emergency-relief/index>**

**Note:** Emergency Relief Program Application Tool instructions are provided in Exhibit 9.

**70-84 (Reserved)**

**Section 4 Payments****85 Payment Calculations****A Overview**

Payments will be calculated on a revenue basis for 2020 and 2021 disaster years for specialty and high value crops and other crops.

The payment will be:

- Benchmark Year Revenue (2018, 2019, or adjusted) multiplied by
- ERP Factor TBD, minus
- Disaster Year Revenue (2020, 2021, or 2022), minus
- Gross ERP Phase 1 Payments, minus
- Net Disaster Payments for similar losses, multiplied by Percent of Expected Revenue from Specialty and High Value or from Other Crops, as applicable.

**B ERP Factor**

The ERP factor will not exceed 70 percent for 2020 and 2021 program years. If total calculated payments exceed the total funding available for ERP Phase 2, the ERP factor may be adjusted, and a differential of 15 percent will be used for underserved producers with a cap at the statutory maximum of 70 percent. For example, if the ERP Factor is set at 50 percent, the factor used for underserved producers will be 65 percent, but if the factor is set at 55 percent or higher, the factor for underserved producers will be capped at 70 percent.

**C Payment Factor**

If total calculated payments exceed the total funding available for ERP Phase 2, the ERP factor will be adjusted to stay within the amount of available funding.

## 85 Payment Calculations (Continued)

### D Initial Payment

Producers will receive an initial payment equal to the lesser of the:

- calculated payment according to subparagraphs E and F
- maximum initial payment of \$2,000 minus gross ERP Phase 1 payments.

If a producer received an ERP Phase 1 payment, the gross payment amount will be deducted from the initial payment.

**Note:** If a producer received an ERP Phase 1 payment of \$2,000 or more, the producer will not receive an initial payment Phase 2 payment.

### E 2020 Program Year Payments

Payments for program year 2020 are issued using the data found in Part C, 2020 Disaster Year Revenue Payments, of FSA-521. The gross payment calculation for specialty and high value crops is determined by the following:

- Benchmark Revenue (2018, 2019, or adjusted), multiplied by
- ERP Factor TBD, minus
- Disaster Year Revenue (2020 or 2021), minus
- 2020 ERP Phase 1 Gross Payment (Specialty and Non-Specialty), minus
- CFAP 1 Net Payment, minus
- CFAP 2 Net Payment (excluding contract producers), minus
- 2020 WHIP+ Net Payments, minus
- 2020 QLA Net Payments, multiplied by
- % of Expected Revenue Specialty/High Value, r, equals
- Gross Calculated Payment.

The gross payment calculation for other crops is determined by the following:

- Benchmark Revenue (2018, 2019, or adjusted), multiplied by
- ERP Factor TBD, minus
- Disaster Year Revenue (2020 or 2021), minus
- 2020 ERP Phase 1 Gross Payment (Specialty and Non-Specialty), minus
- CFAP 1 Net Payment, minus
- CFAP 2 Net Payment (excluding contract producers), minus
- 2020 WHIP+ Net Payments, minus
- 2020 QLA Net Payments, multiplied by
- % of Expected Revenue Other Crops, equals
- Gross Calculated Payment.

**85 Payment Calculations (Continued)****E 2020 Program Year Payments (Continued)**

**Note:** The ERP Phase 1 gross payment, CFAP 1 net payment, CFAP 2 net payment, 2020 WHIP+ net payment, and 2020 QLA net payment will be automatically reduced in the automated software.

**F 2021 Program Year Payments**

Payments for program year 2021 are issued using the data found in Part D, 2021 Disaster Year Revenue Payments, of FSA-521. The gross payment calculation for specialty and high value crops is determined by the following:

- Benchmark Revenue (2018, 2019, or adjusted), multiplied by
- ERP Factor TBD, minus
- Disaster Year Revenue (2021 or 2022), minus
- 2021 ERP Phase 1 Gross Payment (Specialty and Non-Specialty), minus
- 2022 ERP Phase 1 Gross Payment (Specialty and Non-Specialty), multiplied by
- % of Expected Revenue Specialty/High Value, equals
- Gross Calculated Payment.

The gross payment calculation for other crops is determined by the following:

- Benchmark Revenue (2018, 2019, or adjusted), multiplied by
- ERP Factor TBD, minus
- Disaster Year Revenue (2021 or 2022), minus
- 2021 ERP Phase 1 Gross Payment (Specialty and Non-Specialty), minus
- 2022 ERP Phase 1 Gross Payment (Specialty and Non-Specialty), multiplied by
- % of Expected Revenue Other Crops, equals
- Gross Calculated Payment.

**Note:** The ERP Phase 1 gross payments will be automatically reduced in the automated software.

## 85 Payment Calculations (Continued)

**G ERP Phase 2 Example**

**Example 1:** Dale raises corn, soybeans, winter wheat, and aronia berries. Dale certifies he suffered a loss in 2020 and 2021 on FSA-521. Dale certified to a Benchmark Revenue in 2019 of \$1,500,000 for his 2020 and 2021 Disaster Years. For 2020, he certified a revenue of \$850,000. For 2021, he certified a revenue of \$1,000,000.

**Note:** The producer may select different years for the benchmark revenue for Part C and Part D.

Dale received the following ERP Phase 1 Payments:

Program	Type	Gross Payment Amount
2020 ERP Phase 1 Gross Payment	Non-Specialty	\$60,000
	Specialty	\$0
2021 ERP Phase 1 Gross Payment	Non-Specialty	\$0
	Specialty	\$0
2022 ERP Phase 1 Gross Payment	Non-Specialty	\$10,000
	Specialty	\$0

Dale received the following FSA program payments:

- CFAP 1 Net Payment: \$60,000
- CFAP 2 Net Payment: \$65,000
- 2020 WHIP+ Net Payment: \$0
- 2020 QLA Net Payment: \$0.

Dale completed FSA-521 as shown:

PART C - 2020 DISASTER YEAR REVENUE CERTIFICATION					
5. % of Expected Revenue from Specialty & High Value Crops	6. % of Expected Revenue from Other Crops	7. Benchmark Year	8. Benchmark Revenue	9. Representative Revenue Year	10. Disaster Year Revenue
5.00%	95.00%	<input type="checkbox"/> 2018 <input checked="" type="checkbox"/> 2019 <input type="checkbox"/> Adjusted	\$1,500,000.00	<input checked="" type="checkbox"/> 2020 <input type="checkbox"/> 2021	\$850,000.00
PART D - 2021 DISASTER YEAR REVENUE CERTIFICATION					
16. % of Expected Revenue from Specialty & High Value Crops	17. % of Expected Revenue from Other Crops	18. Benchmark Year	19. Benchmark Revenue	20. Representative Revenue Year	21. Disaster Year Revenue
10.00%	90.00%	<input type="checkbox"/> 2018 <input checked="" type="checkbox"/> 2019 <input type="checkbox"/> Adjusted	\$1,500,000.00	<input checked="" type="checkbox"/> 2021 <input type="checkbox"/> 2022	\$1,000,000.00

Dale has not filed a CCC-860 certifying as an underserved producer.

## 85 Payment Calculations (Continued)

## G ERP Phase 2 Example (Continued)

## Example 1 (Continued):

The **2020** Program Year **Specialty** Gross Payment Calculation for Dale is:

- **\$1,500,000** - Benchmark Revenue, multiplied by
- **70%** - ERP Factor (based on 860 flag) equals
- **\$1,050,000** - Guarantee, minus
- **\$850,000** - Disaster Year Revenue, minus
- **\$60,000** - 2020 ERP Phase 1 Gross Payment, minus
- **\$60,000** - CFAP 1 Net Payment, minus
- **\$65,000** - CFAP 2 Net Payment, minus
- **\$0** - 2020 WHIP+ Net Payment, minus
- **\$0** - 2020 QLA Net Payment, multiplied by
- **5.00%** - Specialty % of Expected Revenue, equals
- **\$750.00** - Gross ERP Phase 2 Payment for specialty crops.

The **2020** Program Year **Other Crop** Gross Payment Calculation for Dale is:

- **\$1,500,000** - Benchmark Revenue, multiplied by
- **70%** - ERP Factor (based on FSA-860 flag), equals
- **\$1,050,000** - Guarantee, minus
- **\$850,000** - Disaster Year Revenue, minus
- **\$60,000** - 2020 ERP Phase 1 Gross Payment, minus
- **\$60,000** - CFAP 1 Net Payment, minus
- **\$65,000** - CFAP 2 Net Payment, minus
- **\$0** - 2020 WHIP+ Net Payment, minus
- **\$0** - 2020 QLA Net Payment, multiplied by
- **95.00%** - Specialty % of Expected Revenue, equals
- **\$14,250** - Gross ERP Phase 2 Payment for specialty crops.

The **2021** Program Year **Specialty** Gross Payment Calculation for Dale is:

- **\$1,500,000** - Benchmark Revenue, multiplied by
- **70%** - ERP Factor (based on FSA-860 flag), equals
- **\$1,050,000** - Guarantee, minus
- **\$1,000,000** - Disaster Year Revenue, minus
- **\$0** - 2021 ERP Phase 1 Gross Payment, minus
- **\$10,000** - 2022 ERP Phase 1 Gross Payment, multiplied by
- **10.00%** - Specialty % of Expected Revenue, equals
- **\$4,000** - Gross ERP Phase 2 Payment.

## 85 Payment Calculations (Continued)

### G ERP Phase 2 Example (Continued)

#### Example 1 (Continued):

The **2021** Program Year **Other Crop** Gross Payment Calculation for Dale is:

- **\$1,500,000** - Benchmark Revenue, multiplied by
- **70%** - ERP Factor (based on FSA-860 flag), equals
- **\$1,050,000** - Guarantee, minus
- **\$1,000,000** - Disaster Year Revenue, minus
- **\$0** - 2021 ERP Phase 1 Gross Payment, minus
- **\$10,000** - 2022 ERP Phase 1 Gross Payment, times
- **90.00%** - Specialty % of Expected Revenue, equals
- **\$36,000** - Gross ERP Phase 2 Payment.

## 86 General Payment Provisions

### A Payment Calculation

The calculated payment will be automatically loaded in the application, and the gross payment will be calculated according to paragraph 85.

**Note:** This amount may be factored based on availability of funds.

The payment process is an automated process that validates:

- whether all eligibility documents have been filed and loaded into the web subsidiary files
- the payment amount that can be sent to NPS for disbursement
- the overpayment amount that will be updated to the Pending Overpayment Report, if applicable.

### B Obtaining FSA-325

FSA-325 must be completed, according to 1-CM, by individuals or entities requesting a payment **earned** by a producer who has died, disappeared, or been declared incompetent subsequent to applying for benefits. Payment must be issued to the individuals or entities requesting payment using the deceased, incompetent, or disappeared producer's ID number.

**Note:** If FSA-521 has been filed by the producer, a revised FSA-521 is **not** required when payments are issued using the deceased, incompetent, or disappeared producer's ID number.

**86 General Payment Provisions (Continued)****C Administrative Offset**

Payments are subject to administrative offset provisions, including Treasury Offset Program Services.

**D Assignments**

A producer may assign payments according to 63-FI.

**E Bankruptcy**

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

**Contact the OGC Regional Attorney for guidance on issuing ERP payments on all bankruptcy cases.**

**F Payments Less Than \$1**

Payments will be issued in dollars and cents; therefore, all calculated payment amounts will be sent to NPS.

**G Payment Due Date**

See 61-FI for general guidance for determining payment due dates for various programs. The payment system sends the current system date to NPS as the payment due date. The system **cannot** determine the payment due date because of numerous factors. County Offices will manually determine the payment due date by determining the later of the following:

- date of DAFP announcement of any payment factors
- date producer filed payment eligibility documentation, including the following:
  - AD-1026
  - CCC-902
  - CCC-901, if applicable
  - FSA-510, if applicable
- if the producer is an entity or joint operation, date members filed the requisite payment eligibility documentation
- availability of software to approve and process the payment.



# Reports, Forms, Abbreviations, and Delegations 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 (Includes AD-1026 Appendix)		11, 5, 66, 86
AD-2047	Customer Data Worksheet		65
CCC-521	Data Entry		Ex. 9
CCC-770 ERP	Emergency Relief Program (ERP) Phase 2 Checklist	5	4, 5, 65
CCC-860	Socially Disadvantaged, Limited Resource, Beginning and Veteran Farmer or Rancher Certification		4, 13, 65, 85
CCC-901	Member Information for Legal Entities		65, 66, 86
CCC-902	Farm Operating Plan for Payment Eligibility 2009 and Subsequent Programs Years		65, 66, 86
CCC-942	Certification of Income from Farming, Ranching and Forestry Operations		26
FSA-325	Application for Payment of Amounts Due Persons Who Have Died, Disappeared, or Have Been Declared Incompetent		86
FSA-510	Request for an Exception to the \$125,000 Payment Limitation for Certain Programs	Ex. 7	5, 25, 26, 65, 85
FSA-521	Emergency Relief Program (ERP) Phase 2 Application	68	Text
FSA-521-A	Emergency Relief Program (ERP) Phase 2 Allowable Revenue Worksheet	51	Text
FSA-522	Crop Insurance and/or NAP Coverage Agreement	46	4, 5, 45, 46, 65, 66
FSA-578	Report of Acreage		50, 46
FSA-850	Environmental Screening Worksheet		9
IRS Schedule F (Form 1040)	Profit or Loss From Farming		47, 51, 66

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

### Abbreviations Not Listed in 1-CM

The following abbreviations are not listed in 1-CM.

Approved Abbreviation	Term	Reference
CFAP	Coronavirus Food Assistance Program	85
CPA	Certified Public Accountant	25, 26, Ex. 7
ECPR	Estimated Calculated Payment Report	46, 54, 66
ERP	Emergency Relief Program	Text and Exhibits
LLP	Limited Liability Partnership	26
MFP	Market Facilitation Program	47, 51, Ex. 9
MLG	Market Loan Gain	51, Ex. 9
OFSLP	On Farm Storage Loan Program	51
OTIS	Outreach Tracking Information System	6
PIIA	Payment Integrity Information Act	4, 5
QLA	Quality Loss Adjustment Program	85
STRP	Seafood Trade Relief Program	51
WHIP	2017 Wildfire and Hurricane Indemnity Program	47, 51, Ex. 9
WHIP+	Wildfire and Hurricane Indemnity Program+	47, 51, 66, 85

### Delegations of Authority

COC can redelegate authority to CED to approve routine applications.

## Definitions of Terms Used in This Handbook

### Adjusted Benchmark Year Revenue

Adjusted benchmark year revenue is the amount established by a producer to be used as benchmark year revenue when actual allowable gross revenue is not available in a benchmark year or if benchmark year revenue is not a fair representation of allowable gross revenue for the selected disaster year because of a change in operation capacity.

### Administrative Fee

Administrative fee means the amount an insured must pay for catastrophic risk protection and additional coverage for each crop year as specified in the applicable crop insurance policy.

### Aquaculture

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.

### Beginning Farmer or Rancher

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.

### Benchmark Year

Benchmark year means the 2018 or 2019 tax year, as elected by the producer.

### Benchmark Year Revenue

Benchmark year revenue means allowable gross revenue for the benchmark year. If a producer began farming in 2020 or 2021 and did not have allowable gross revenue in either 2018 or 2019, the benchmark revenue is the producer's reasonably expected allowable gross revenue for the disaster year before the impact of the qualifying disaster event.

### Buy-up NAP Coverage

Buy-up NAP coverage means NAP coverage at a payment amount that is equal to an indemnity amount calculated for buy-up coverage computed under section 508(c) or (h) of the Federal Crop Insurance Act and equal to the amount that the buy-up coverage yield for the crop exceeds the actual yield for the crop.

**Definitions of Terms Used in This Handbook (Continued)****Catastrophic Coverage**

Catastrophic coverage means:

- (1) For insured crops, the coverage offered by the FCIC under section 508(b) of the Federal Crop Insurance Act.
- (2) For eligible NAP crops, coverage at the following levels because of an eligible cause of loss impacting the NAP covered crop during the coverage period:
  - (i) Prevented planting in excess of 35 percent of the intended acres;
  - (ii) A yield loss in excess of 50 percent of the approved yield;
  - (iii) A value loss in excess of 50 percent; or
  - (iv) An animal-unit-days (AUD) loss greater than 50 percent of expected AUD.

**Certifying Agent**

Certifying agent means a private or governmental entity accredited by the USDA Secretary for the purpose of certifying a production, processing, or handling operation as organic.

**Controlled Environment**

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.

**Coverage Level**

Coverage level means the percentage determined by multiplying the elected yield percentage under a crop insurance policy or NAP coverage by the elected price percentage.

**Crop Insurance**

Crop insurance means an insurance policy reinsured by FCIC under the provisions of the Federal Crop Insurance Act, as amended. It does not include private plans of insurance.

**Crop Insurance Indemnity**

Crop insurance indemnity means the payment to a participant for crop losses covered under crop insurance administered by RMA in accordance with the Federal Crop Insurance Act (7 U.S.C. 1501-1524).

**Definitions of Terms Used in This Handbook (Continued)****Direct Market Crop**

Direct market crop means a crop sold directly to consumers without the intervention of an intermediary such as a registered handler, wholesaler, retailer, packer, processor, shipper, or buyer (for example, a crop sold at a farmer's market or roadside stand), excluding crops sold for livestock consumption.

**Disaster Year**

Disaster year means the calendar year in which the qualifying disaster event occurred (that is, 2020 or 2021).

**Disaster Year Revenue**

Disaster year revenue means the allowable gross revenue for the:

- (1) 2020 or 2021 tax year, as elected by the producer, for the 2020 disaster year; and
- (2) 2021 or 2022 tax year, as elected by the producer, for the 2021 disaster year.

**Eligible Producer**

Eligible producer means, in addition to other eligibility requirements as may apply, an individual or legal entity that is entitled to an ownership share and is at risk in the crop, production, and marketing associated with the agricultural production of crops on the farm and is any of the following:

- a United States citizen
- resident alien, which means "lawful alien" for purposes of this program
- a partnership consisting solely of citizens of the United States or resident aliens
- a corporation, LLC, or other organizational structure organized under State law consisting solely of citizens of the US or resident aliens

**Note:** States, including, agencies, divisions, and political subdivisions thereof, as defined in 6-PL are eligible, provided no members are foreign persons.

- 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).

**Definitions of Terms Used in This Handbook (Continued)****Farming Operation**

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, and that is eligible to receive payments, directly or indirectly, under this subpart. 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 legal entity or joint operation.

**FCIC**

FCIC means the Federal Crop Insurance Corporation, a wholly owned Government Corporation of USDA, administered by RMA.

**Hemp**

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.

**High Value Crops**

High value crops means any eligible crop not specifically identified as a specialty crop or listed in the definition of “other crop”; and any eligible crop, regardless of whether it is identified as a specialty crop or listed in the definition of “other crop” if the crop is a direct market, organic crop, or a crop grown for a specific market in which specialized products can be sold resulting in an increased value compared to the typical market for the crops (for example, soybeans intended for tofu production), as determined by the Deputy Administrator

**IRS**

IRS means the Department of Treasury, Internal Revenue Service.

**Legal Entity**

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.

## Definitions of Terms Used in This Handbook (Continued)

### Limited Resource Farmer or Rancher

Limited Resource Farmer or Rancher means a farmer or rancher:

- (1) Is a person whose:
  - (i) Direct or indirect gross farm sales did not exceed:
    - (a) \$180,300 in each calendar year for 2017 and 2018 (the relevant years for the 2020 program year); or
    - (b) \$179,000 in each of the 2018 and 2019 calendar years for the 2021 program year; and
  - (ii) 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 paragraph (1)(i) of this definition; or
- (2) That is an entity and all members who hold an ownership interest in the entity meet the criteria in paragraph (1) of this definition.

### Minor Child

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

### Misrepresentation, Scheme, or Device

Misrepresentation, scheme, or device means, but is not limited to:

- concealing any information having a bearing on the application of any of the rules governing NAP
- submitting false information to a CCC representative, including, but not limited to, COC, STC, or authorized agent or employee thereof
- creating fictitious entities for the purpose of concealing the interest of a person in a farming operation.

### NAP

NAP means the Noninsured Crop Disaster Assistance Program under section 196 of the Federal Agriculture Improvement and Reform Act of 1996 (7 U.S.C. 7333) and 7 CFR part 1437.

### NAP Service Fee

NAP service fee means the fee the producer must pay to obtain NAP coverage specified in 7 CFR 1437.7.

## Definitions of Terms Used in This Handbook (Continued)

### Operation Capacity

Operation capacity refers to the potential scope that a farming operation has to produce crops or commodities with available physical resources, such as land and facilities.

### Organic Crop

Organic crop means a crop that is organically produced consistent with section 2103 of the Organic Foods Production Act of 1990 (7 U.S.C. 6502) and grown on acreage certified by a certifying agent as conforming to organic standards specified in 7 CFR Part 205.

### Other Crops

Other crops means cotton, peanuts, rice, feedstock, and any crop grown with an intended use of grain, silage, or forage, unless the crop meets the requirements of “high value crop”.

**Note:** Also includes eligible crops with an intended use other than grain, silage or forage that do not meet the definition of specialty or high value.

**Example:** Canola with intended use of PR – the intended use is a use other than grain, silage or forage, canola is not high value; and it is not a specialty crop. Therefore, canola with an intended use of PR is considered an “other crop”.

### Ownership Interest

Ownership interest means to have either legal ownership interest or beneficial ownership interest in a legal entity. For the purposes of administering ERP Phase 2, a person or legal entity that owns a share or stock in a legal entity that is a corporation, LLC, 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.

### Premium

Premium means the premium paid by the producer for crop insurance coverage or NAP buy-up coverage levels.

### Program Year

Program year means the Disaster Year.

**Definitions of Terms Used in This Handbook (Continued)****Socially Disadvantaged Farmer or Rancher**

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 the Deputy Administrator:

- (1) American Indians or Alaskan Natives;
- (2) Asians or Asian-Americans;
- (3) Blacks or African Americans;
- (4) Hispanics or Hispanic Americans;
- (5) Native Hawaiians or other Pacific Islanders; and
- (6) Women.

**Specialty Crops**

Specialty crops means fruits, tree nuts, vegetables, culinary herbs and spices, medicinal plants, and nursery, floriculture, and horticulture crops. This includes common specialty crops identified by the Agricultural Marketing Service at <https://www.ams.usda.gov/services/grants/scbgp/specialty-crop> and other crops as designated by the Deputy Administrator, Farm Programs.

**Substantial Beneficial Interest (SBI)**

Substantial beneficial interest has the same meaning as specified in the applicable crop insurance policy. For the purposes of ERP Phase 1, Federal crop insurance records for “transfer of coverage, right to indemnity” are considered the same as SBI’s.

**Underserved Farmer or Rancher**

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.

## Definitions of Terms Used in This Handbook (Continued)

### Tax Year

Tax year means an annual accounting period for keeping records and reporting income and expenses and may be based on:

- calendar year: 12 consecutive months beginning January 1 and ending December 31
- fiscal year: 12 consecutive months ending on the last day of any month except December. A 52-53-week tax year is a fiscal tax year that varies from 52 to 53 weeks but does not have to end on the last day of a month.

**Note:** Fiscal year can be more than 1 calendar year.

### U.S. Drought Monitor

U.S. Drought Monitor means the system for classifying drought severity according to a range of abnormally dry to exceptional drought. It is a collaborative effort between Federal and academic partners, produced on a weekly basis, to synthesize multiple indices, outlooks, and drought impacts on a map and in narrative form. This synthesis of indices is reported by the National Drought Mitigation Center at <http://droughtmonitor.unl.edu>.

### Veteran Farmer or Rancher

Veteran farmer or rancher means a farmer or rancher:

- (1) Who has served in the Armed Forces (as defined in 38 U.S.C. 101(10)) and:
  - (i) Has not operated a farm or ranch for more than 10 years; or
  - (ii) Has obtained status as a veteran (as defined in 38 U.S.C. 101(2)) during the most recent 10-year period; or
- (2) That is an entity and at least 50 percent of the ownership interest is held by members who meet the criteria in paragraph (1) of this definition.

### Whole Farm Revenue Protection (WFRP)

Whole Farm Revenue Protection means a policy that provides a risk management safety net for all commodities on the farm under 1 insurance policy and is available in all counties nationwide. This insurance plan is tailored for any farm with up to \$8.5 million in insured revenue, including farms with specialty or organic commodities (both crops and livestock), or those marketing to local, regional, farm-identity preserved, specialty, or direct markets.

**FSA-510, Request for an Exception to the \$125,000 Payment Limitation for Certain Programs**

**A Completing FSA-510**

Complete FSA-510 according to the following instructions.

Item	Instructions
1	Enter the recording County Office Name and Address.
<b>Customer must complete Items 2 – 7</b>	
2	<p>Enter Customer's Name and Address.</p> <p><b>Note:</b> If submitting the form on behalf of a general partnership or joint venture, only enter the name and address of 1 member per form.</p> <p>Each member must complete a separate form.</p>
3	Enter the Customer's TIN.
<b>Part A Requirements for Payment Limitation Exception for Certain Programs</b>	
4	<p>Requirements for Payment Limitation Exception for Certain Programs.</p> <p>Read the information provided in item 4 including the included bullet points before completing items 4A, 4B, or 4C.</p>
4A	<p>Enter the program year for which you are requesting benefits.</p> <p>Only 1 year may be entered per form. If you need to complete the certification for more than 1 year, a separate form must be completed for each year.</p>
4B	<p>YES</p> <p>Place a mark in the box beside 4B if you are certifying that you meet the requirements provided in item 4 and you are requesting the increased payment limitation amount applicable to the program you have applied for or for which you intend to complete a program application.</p>
4C	<p>NO</p> <p>Place a mark in the box beside 4C if you either do not meet the requirements provided in item 4 or you do not want to request the increased payment limitation amount applicable to the program you have applied for or for which you intend to complete a program application.</p>
<b>Only place a mark in item 4B or item 4C</b>	

**FSA-510, Request for an Exception to the \$125,000 Payment Limitation for Certain Programs  
(Continued)**

**A Completing FSA-510 (Continued)**

<b>Part B Certification by Individual or Entity</b>	
<b>Item</b>	<b>Instructions</b>
5	Customer signs.  <b>Note:</b> Before signing the form, the customer must read the acknowledgements and certifications. By signing the form, the customer acknowledges the requirements and certification of this form.
6	Enter Title/Relationship of the Individual Signing in a Representative Capacity for a Legal Entity  If customer is signing in a representative capacity for the individual or legal entity identified in item 2, then the title or relationship to the individual or legal entity must be provided.  If signing as an individual; then leave item 2 blank.
7	Enter the signature date in month, day, and year (MM-DD-YYYY).
<b>Part C Certification by Certified Public Accountant/Attorney</b>	
8	CPA or Attorney signs  <b>Note:</b> Before signing the form, the CPA or attorney must read the acknowledgements and certifications before signing. By signing the form, the CPA or attorney are certifying to the 2 statements provided in Part C of this form are met.
9	Enter CPA or attorney as applicable for the individual signing in item 8.
10	Enter the applicable State you are licensed to practice in, followed by your associated individual license number.
11	Enter the signature date in month, day, and year (MM-DD-YYYY).

# FSA-510, Request for an Exception to the \$125,000 Payment Limitation for Certain Programs (Continued)

## B Example of FSA-510

OMB No. 0560-0307 OMB Expiration Date: 10/31/2022	
<b>FSA-510</b> 04-04-22)	<b>U.S. DEPARTMENT OF AGRICULTURE</b> Farm Service Agency
<b>REQUEST FOR AN EXCEPTION TO THE \$125,000 PAYMENT LIMITATION FOR CERTAIN PROGRAMS</b>	
<b>NOTE:</b> 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 Disaster Relief Supplemental Appropriations Act, 2022 (Extending Government Funding and Delivering Emergency Assistance Act) (Pub. L. 117-43) and regulations and Federal Register Notices of Funding Availability for applicable programs. 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).	
<b>Public Burden Statement (Paperwork Reduction Act):</b> 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 or FSA may not conduct or sponsor a collection of information unless it displays a valid OMB control number. <b>RETURN THIS COMPLETED FORM TO YOUR COUNTY FSA OFFICE.</b>	
2. Name and Address of Individual or Legal Entity (Including Zip Code) (If general partnership or joint venture, complete only for each member)	3. Taxpayer Identification Number (TIN) (Social Security No., for Individual; or Employer Identification No., for Legal Entity)
<b>PART A REQUIREMENTS FOR PAYMENT LIMITATION EXCEPTION FOR CERTAIN PROGRAMS</b>	
4. Disaster relief programs implemented pursuant to Public Law 117-43, Division B, Title I, are subject to a \$125,000 payment limitation per person or legal entity. An exception to the \$125,000 payment limitation is available but only if both of the following conditions are met: <ul style="list-style-type: none"> <li>• at least 75% of the individual's or legal entity's average adjusted gross income (AGI) for the 3 applicable taxable years was derived from farming, ranching or forestry operations.</li> <li>• a certification from a licensed CPA or an attorney is submitted to the FSA/USDA Service Center identified in item 1, attesting that at least 75% of the individual's or legal entity's average AGI for the 3 applicable taxable years was derived from farming, ranching, or forestry operations. The CPA and/or Attorney may meet this requirement by completing Part C below or providing a similar statement that is acceptable to FSA.</li> </ul> Based on the above statements, complete 4A and select the applicable box 4B or 4C below:	
4A. 20 <u>    </u> Enter the program year for which program benefits are requested. The period for calculation of the average farm AGI will be the three taxable years preceding the most immediately preceding complete taxable year for which benefits are requested. For example, the 3-year period for the calculation of the average farm AGI for 2022 would be the taxable years of 2020, 2019 and 2018.	
4B. <input type="checkbox"/> YES the individual or legal entity in item 2 meets both of the above conditions and is requesting the exception to the Payment Limitation; OR	
4C. <input type="checkbox"/> NO the individual or legal entity in item 2 does not meet one or both of the above conditions (Payment limitation is \$125,000)	
<b>PART B CERTIFICATION BY INDIVIDUAL OR ENTITY</b>	
By signing this form: <ul style="list-style-type: none"> <li>- I acknowledge that I have read and reviewed all definitions and requirements on Page 2 of this form;</li> <li>- I certify, if applicable, that all information contained in any certification from a CPA or an attorney submitted to FSA as described in this FSA-510 is true and correct, and is consistent with the tax returns filed with the IRS for myself or the legal entity that is seeking participation in an applicable program;</li> <li>- I acknowledge that failure to provide the certification described in this FSA-510 to FSA will result in the application of a \$125,000 payment limitation;</li> <li>- I certify that I am authorized under applicable state law to sign this certification on behalf of the legal entity identified in Item 2 (for legal entity only).</li> </ul>	
5. Signature (By)	6. Title/Relationship of the Individual if Signing in a Representative Capacity for a Legal Entity
7. Date (MM-DD-YYYY)	
<b>PART C CERTIFICATION BY CERTIFIED PUBLIC ACCOUNTANT / ATTORNEY</b>	
By signing this form: <ul style="list-style-type: none"> <li>- I acknowledge that I have read and reviewed all definitions and requirements on Page 2 of this form;</li> <li>- I certify the producer identified in Item 2 and TIN in Item 3 has met the minimum requirements to be eligible for the exception to the Payment Limitation as specified in Part A above.</li> </ul>	
8. Signature	9. Title (CPA/Attorney)
10. State/License Number	11. Date (MM-DD-YYYY)
<div style="border: 1px solid black; width: 200px; height: 50px; margin: 0 auto;"></div> <p>DATE STAMPED</p>	

FSA-510, Request for an Exception to the \$125,000 Payment Limitation for Certain Programs  
(Continued)

## B Example of FSA-510 (Continued)

FSA-510 (04-04-22)

Page 2 of 2

**GENERAL INFORMATION ON PAYMENT LIMITATIONS**

For programs authorized by Public Law 117-43, Division B, Title I, individuals or legal entities (other than general partnerships and joint ventures) that receive applicable payments, directly or indirectly, cannot receive payments exceeding the applicable limitation per program per year. Payments made, directly or indirectly, to an individual or a legal entity (other than general partnerships and joint ventures), or its members cannot exceed the applicable payment limitation per program per year, as applicable. If payments received, directly or indirectly, by a member of a legal entity receiving such payments reach the applicable payment limitation(s), payments to the legal entity will be reduced in proportion to that member's direct or indirect ownership share in the legal entity.

All members of legal entities requesting to receive payment(s) from applicable programs, directly or indirectly, in excess of the \$125,000 payment limitation per program per year must also complete this form and provide the required certification from a CPA or attorney.

**HOW TO DETERMINE ADJUSTED GROSS INCOME**

**Adjusted Gross Income (AGI)** is the individual's or legal entity's IRS-reported adjusted gross income or equivalent (see below) consisting of both farm and nonfarm income.

**Individual** – Internal Revenue Service (IRS) Form 1040 filers, specific lines on that form represent the adjusted gross income

**Trust or Estate** – the adjusted gross income equivalent is the total income and charitable contributions reported to IRS

**Corporation** – the adjusted gross income equivalent is the total of the final taxable income and any charitable contributions reported to IRS

**Limited Partnership (LP), Limited Liability Company (LLC), Limited Liability Partnership (LLP) or Similar Entity** – the adjusted gross income is the total income from trade or business activities plus guaranteed payments to the members as reported to the IRS

**Tax-exempt Organization** – the adjusted gross income is the unrelated business taxable income excluding any income from non-commercial activities as reported to the IRS.

**HOW TO DETERMINE INCOME FROM FARMING, RANCHING, AND FORESTRY OPERATIONS****Income received or obtained from the following sources:**

<i>Productions of crops, specialty crops, and raw forestry products.</i>	<i>Feeding, rearing, or finishing of livestock.</i>
<i>Production of livestock, aquaculture products used for food; honeybees; and products produced by or derived from livestock.</i>	<i>Payments of benefits, including benefits from risk management practices, crop insurance indemnities, and catastrophic risk protection plans.</i>
<i>Production of farm-based renewable energy.</i>	<i>Sale of land that has been used for agricultural purposes.</i>
<i>Sale, including easements and development rights, of farm, ranch, and forestry land, water or hunting rights, or environmental benefits.</i>	<i>Payments and benefits authorized under any program made available and applicable to payment eligibility and payment limitation rules.</i>
<i>Rental or lease of land or equipment used for farming, ranching, or forestry operations, including water or hunting rights.</i>	<i>Any other activity related to farming, ranching, and forestry, as determined by the Deputy Administrator of Farm Programs.</i>
<i>Processing, packing, storing, and transportation of farm, ranch, forestry commodities including renewable energy.</i>	<i>Any income reported on Schedule F or other schedule used by the person or legal entity to report income from such operations to the IRS.</i>
<i>Beginning in program year 2020, wages or dividends received from a "closely held" corporation, an IC-DISC or a legal entity comprised entirely of family members may be considered farm income when the legal entity is "materially participating" in farming, ranching, or forestry activities. "Materially participating" means more than 50 percent of the legal entity's gross receipts for each tax year are derived from farming, ranching, or forestry sources. A representative must attach a certification to form FSA-510 attesting that the legal entity "materially participates" in a farm, ranch, or forestry activity.</i>	

**HOW TO DETERMINE PERCENTAGE OF AVERAGE AGI FROM FARMING, RANCHING, AND FORESTRY OPERATIONS**

- 1) Determine the total AGI and the total income from farming, ranching, and forestry for each of the 3 taxable years preceding the most immediately preceding complete taxable year for which benefits are requested.
- 2) Total the AGI (both farm and nonfarm income) from all 3 years.
- 3) Total the income from farming, ranching and forestry from all 3 years.
- 4) Calculate the percentage of average adjusted gross farm income by dividing the result of step 3 by the result of Step 2. The percentage calculated must be equal to, or greater than 75 percent to qualify for program benefits

This form can only be signed by the individual authorized under state law to sign this consent for the legal entity identified in Item 2.

**INSTRUCTIONS FOR COMPLETION OF FSA-510**

Item No./Field Name	Instruction
1. Return Completed Form To	Enter the name and address of the FSA county office or USDA service center where the completed FSA-510 will be submitted.
2. Person or Legal Entity's Name and Address	Enter the individual's or legal entity's name and address.
3. Taxpayer ID Number	In the format provided, enter the complete taxpayer identification number of the individual or legal entity identified in Item 2. <i>This will be either a Social Security Number or Employer Identification Number.</i>
4. Payment Limitation Exception	Complete 4A by entering the program year for which the FSA-510 is being completed and select the appropriate check box – 4B If the applicant is requesting the exception to the \$125,000 payment limitation and meets the criteria. Or 4C If the applicant does not meet the requirements for the exception and/or does not want the applicable increased payment limitation.
5. Signature	Read the acknowledgments, responsibilities and authorizations, before signing. <i>(INDIVIDUAL OR ENTITY)</i>
6. Title/Relationship	Enter title or relationship to the legal entity identified in Item 2.
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 as applicable Certified Public Accountant (CPA) or Attorney
10. State/License No.	Enter applicable State you are licensed to practice in, followed by your 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.easr.usda.gov/complaint\\_filing\\_cust.html](http://www.easr.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](mailto:program.intake@usda.gov). USDA is an equal opportunity provider, employer, and lender.

**List of Specialty Crops for Phase 2**

The following crops are considered specialty crops for Phase 2.

<b>RMA Specialty Crop List</b>		
Almonds		Macadamia Nuts
Apiculture		Mandarins/Tangerines
Apples		Mint
Avocados		Nursery (FG&C)
Banana		Nursery (NVS)
Blueberries		Olives
Cabbage		Onions
Caneberries		Oranges
Cherries		Peppers
Chile Peppers		Pistachios
Clary Sage		Plums
Coffee		Potatoes
Cranberries		Processing Apricots
Cucumbers		Processing Beans
Dry Beans		Processing Cling Peaches
Dry Peas		Processing Freestone
Figs		Prunes
Fresh Apricots		Pumpkins
Fresh Freestone Peaches		Raisins
Fresh Market Beans		Strawberries
Fresh Market Sweet Corn		Sweet Corn
Fresh Market Tomatoes		Sweet Potatoes
Fresh Nectarines		Table Grapes
Grapefruit		Tangelos
Grapes		Tangors
Green Peas		Tomatoes
Lemons		Walnuts
Limes		

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Abiu		0385	001
Achachairu		7209	001
Almonds		0028	001
Apples	Common	0054	001
Apples	Specialty	0054	001
Apricots		0326	001
Aronia (Chokeberry)		0143	001
Artichokes		0458	001
Asparagus		0104	001
Atemoya		0997	001
Avocados		0106	001
Bamboo Shoots		0111	001
Bananas	Baby	0173	001
Bananas	Bluefield	0173	001
Bananas	Brazilian	0173	001
Bananas	Cavendish	0173	001
Bananas	Johnson	0173	001
Bananas	Thai	0173	001
Beans	Adzuki	0047	001
Beans	Anasazi	0047	002
Beans	Baby Lima	0047	001
Beans	Black Turtle	0047	001
Beans	Butter	0047	002
Beans	Castor	0047	001
Beans	Chinese String	0047	003
Beans	Cranberry	0047	001
Beans	Dark Red Kidney	0047	001
Beans	Fava/Faba	0047	002
Beans	Flat Small White	0047	001
Beans	Garbanzo, Sm Desi (Chickpeas)	0047	001
Beans	Garbanzo, Lg Kabuli (Chickpeas)	0047	001
Beans	Garbanzo, Sm Kabuli (Chickpeas)	0047	001
Beans	Green Baby French (Petite)	0047	001
Beans	Green	0047	001
Beans	Great Northern	0047	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Beans	Jacobs Cattle	0047	003
Beans	Kentucky Blue	0047	001
Beans	Kintoki	0047	001
Beans	Large Lima	0047	002
Beans	Long	0047	002
Beans	Light Red Kidney	0047	001
Beans	Lupine	0047	001
Beans	Marrow	0047	001
Beans	Mung	0047	001
Beans	Myothe	0047	001
Beans	October	0047	003
Beans	Papdai Valor	0047	004
Beans	Pea	0047	001
Beans	Pole Colombus	0047	001
Beans	Pole	0047	002
Beans	Pink	0047	001
Beans	Pinto	0047	001
Beans	Roma	0047	003
Beans	Shelli	0047	001
Beans	Small Red	0047	001
Beans	Small White	0047	001
Beans	Soldier	0047	003
Beans	Sulfur	0047	001
Beans	Tebo	0047	001
Beans	Tiger Eye Kidney	0047	001
Beans	Velvet	0047	001
Beans	Snap Wax	0047	001
Beans	White Half Runner	0047	002
Beans	White Adzuki	0047	001
Beans	Wing	0047	004
Beans	White Kidney	0047	001
Beans	Yellow Eye	0047	003
Beans	Yardlong	0047	001
Beets	Hybrid	0642	001
Beets	Open Pollinated	0642	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Blueberries	Highbush	0108	001
Blueberries	Low Bush Blueberries	0108	001
Blueberries	Rabbiteye Blueberries	0108	001
Breadfruit		1290	001
Broccoflower		0905	001
Broccoli		0110	001
Brussel Sprouts		0112	001
Cabbage	Choy Sum Cabbage	0116	001
Cabbage	Hybrid Cabbage	0116	001
Cabbage	Napa Cabbage	0116	001
Cabbage	Open Pollinated	0116	002
Cabbage	Red Cabbage	0116	001
Cabbage	Savoy	0116	001
Cacao		0182	001
Caimito		1166	001
Calabaza Melon		9999	001
Calaloo		9056	001
Canary Melon		9998	001
Caneberries	Apache	6000	001
Caneberries	Arapaho	6000	001
Caneberries	Black Raspberries	6000	003
Caneberries	Boysenberries	6000	001
Caneberries	Cascadeberries	6000	001
Caneberries	Chickasaw	6000	001
Caneberries	Chester Blackberries	6000	002
Caneberries	Estrella	6000	001
Caneberries	Evergreen Blackberries	6000	002
Caneberries	Kiowa/Ouachita	6000	001
Caneberries	Kotata Blackberries	6000	001
Caneberries	Loganberries	6000	001
Caneberries	Marionberries	6000	001
Caneberries	Maravilla	6000	001
Caneberries	Natchez	6000	001
Caneberries	Navaho	6000	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Caneberries	Olallieberries	6000	001
Caneberries	Osage	6000	001
Caneberries	Prime Ark 45	6000	001
Caneberries	Prime-Jan	6000	001
Caneberries	Prime-Jim	6000	001
Caneberries	Red Raspberries	6000	003
Caneberries	Tayberries	6000	001
Caneberries	Triple Crown Blackberries	6000	001
Cantaloupes		0759	001
Carambola (Star Fruit)		0999	0001
Carrots	Hybrid	0120	001
Carrots	Hybrid	0120	003
Carrots	Mini	0120	001
Carrots	Open Pollinated	0120	001
Carrots	Open Pollinated	0120	002
Casaba Melon		9997	001
Cashew		1291	001
Cassava	Beige	0174	001
Cassava	White	0174	001
Cauliflower		0124	001
Celeriac		0509	001
Celery		0126	001
Cherimoya		8045	001
Cherries	Sweet	0128	002
Cherries	Tart	0128	001
Chestnuts		0375	001
Chia		0840	001
Chicory/Radicchio	Common	0511	001
Chicory/Radicchio	Witloof	0511	001
Chinese Bitter Melon		9996	001
Christmas Trees	Afghan Pine	7321	001
Christmas Trees	Arizona Cypress	7321	001
Christmas Trees	Austrian Pine	7321	001
Christmas Trees	Balsam Fir	7321	001
Christmas Trees	Blue Spruce	7321	001
Christmas Trees	Canaan Fir	7321	001
Christmas Trees	Carolina Sapphire	7321	001
Christmas Trees	Colorado Blue Spruce	7321	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Christmas Trees	Concolor Fir	7321	001
Christmas Trees	Douglas	7321	001
Christmas Trees	Engelmann Spruce	7321	001
Christmas Trees	Frasier Fir	7321	001
Christmas Trees	Korean Fir	7321	001
Christmas Trees	Leyland	7321	001
Christmas Trees	Meyer Spruce	7321	001
Christmas Trees	Noble Fir	7321	001
Christmas Trees	Norway Spruce	7321	001
Christmas Trees	Nordman Fir	7321	001
Christmas Trees	Red Cedar	7321	001
Christmas Trees	Scotch Pine	7321	001
Christmas Trees	Va Pine	7321	001
Christmas Trees	White Spruce	7321	001
Christmas Trees	White Pine	7321	001
Cinnamon		1298	001
Citron		0025	001
Citron Melon		9995	001
Coconuts		0175	001
Coffee	Arabica	0176	001
Coffee	Liberica	0176	001
Coffee	Robusta Coffee	0176	001
Corn	Sweet, Bicolor	0041	002
Corn	Sweet, White	0041	002
Corn	Sweet, Yellow/Golden Early	0041	002
Corn	Sweet, Yellow/Golden Late	0041	002
Cranberries		0058	001
Crenshaw Melon		9994	001
Cucumbers	Common	0132	001
Cucumbers	English	0132	001
Cucumbers	Pickling	0132	002
Currants		0325	001
Dasheen	Purple	0177	001
Dasheen	White	0177	001
Dates		0496	001
Durian		0382	001
Eggplant	African	0318	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Eggplant	Cherry Eggplant	0318	001
Eggplant	European	0318	001
Eggplant	Mini Eggplant	0318	002
Eggplant	Oriental	0318	001
Elderberries	Brush Hills	0032	001
Elderberries	Cherokee	0032	001
Elderberries	Mill Creek	0032	001
Figs	Adriatic	0060	001
Figs	Black Mission	0060	001
Figs	Brown Turkey	0060	001
Figs	Calimyrna	0060	002
Figs	Celeste	0060	001
Figs	Kadota	0060	002
Figs	Sierra	0060	002
Flowers	Achillea	7501	001
Flowers	Acronlinium	7501	001
Flowers	African Violet	7501	001
Flowers	Agapanthus	7501	001
Flowers	Ageratum	7501	001
Flowers	Allium	7501	001
Flowers	Alstroemeria	7501	001
Flowers	Amaryllis	7501	001
Flowers	Ammobium	7501	001
Flowers	Amaranth	7501	001
Flowers	Anemone	7501	001
Flowers	Anthurium Oake	7501	001
Flowers	Anthurium Pastel	7501	001
Flowers	Anthurium Red	7501	001
Flowers	Anthurium	7501	001
Flowers	Artemesia	7501	001
Flowers	Aster	7501	001
Flowers	Baby's Breath	7501	001
Flowers	Banana Bloom	7501	001
Flowers	Banksia	7501	001
Flowers	Bells Of Ireland	7501	001
Flowers	Bird Of Paradise	7501	001
Flowers	Belladonna	7501	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Flowers	Black Eyed Susans	7501	001
Flowers	Bletilla	7501	001
Flowers	Bupleurum	7501	001
Flowers	Bush Clover	7501	001
Flowers	Butterfly Milkweed	7501	001
Flowers	Calladium	7501	001
Flowers	Campanelle	7501	001
Flowers	Canna Lily	7501	001
Flowers	Centaurea Black Magic	7501	001
Flowers	Celesia	7501	001
Flowers	Centranthus	7501	001
Flowers	Celosia Plume	7501	001
Flowers	Coneflowers	7501	001
Flowers	Church	7501	001
Flowers	Chocolate	7501	001
Flowers	Cherimoya	7501	001
Flowers	Cirisium	7501	001
Flowers	Clematis	7501	001
Flowers	Calla Lily	7501	001
Flowers	Camomile	7501	001
Flowers	Candy Tuft	7501	001
Flowers	Miniature Carnation	7501	001
Flowers	Centaurea	7501	001
Flowers	Cockscomb	7501	001
Flowers	Coleus	7501	001
Flowers	Cosmos	7501	001
Flowers	Creeping Phlox	7501	001
Flowers	Craspedia	7501	001
Flowers	Cornflower	7501	001
Flowers	Chrysanthemum	7501	001
Flowers	Mixed Cut	7501	001
Flowers	Daffodil	7501	001
Flowers	Dahlia	7501	001
Flowers	Delphinium	7501	001
Flowers	Daisy, Gerbera	7501	001
Flowers	Daisy Gloriosa	7501	001
Flowers	Daisy Marguerite	7501	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Flowers	Daisy Shasta	7501	001
Flowers	Echeveria	7501	001
Flowers	Edible	7501	001
Flowers	Elephant Ear	7501	001
Flowers	Evening Primrose	7501	001
Flowers	Eucalyptus	7501	001
Flowers	Euphorbia	7501	001
Flowers	Fern Fronds	7501	001
Flowers	Flamingo	7501	001
Flowers	Forget-Me-Not	7501	001
Flowers	Fresia	7501	001
Flowers	False Sunflower	7501	001
Flowers	Gardenia	7501	001
Flowers	Gilia	7501	001
Flowers	Ginger	7501	001
Flowers	Ginger Pink	7501	001
Flowers	Ginger Red	7501	001
Flowers	Gladioli	7501	001
Flowers	Godetia	7501	001
Flowers	Gomphrena	7501	001
Flowers	Gypsy	7501	001
Flowers	Green Goddess	7501	001
Flowers	Gypochilla	7501	001
Flowers	Heather Firecracker	7501	001
Flowers	Heather Melanthria	7501	001
Flowers	Heather Persoluta	7501	001
Flowers	Heather Regemina	7501	001
Flowers	Hollyhock	7501	001
Flowers	Helichrysum	7501	001
Flowers	Heliconia	7501	001
Flowers	Heliconia Psittacorm	7501	001
Flowers	Honeysuckle Hall's	7501	001
Flowers	Hydrangea/Hortensia	7501	001
Flowers	Iris Dutch	7501	001
Flowers	Iris	7501	001
Flowers	English Ivy	7501	001
Flowers	Kalanchoe	7501	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Flowers	Kangaroo Paw	7501	001
Flowers	Larkspur	7501	001
Flowers	Lavender	7501	001
Flowers	Leucondendron	7501	001
Flowers	Liatris	7501	001
Flowers	Lilac	7501	001
Flowers	Lineum	7501	001
Flowers	Lisianthus	7501	001
Flowers	Lily Asiatic	7501	001
Flowers	Day Lily	7501	001
Flowers	Lily Easter	7501	001
Flowers	Ilima Lantern	7501	001
Flowers	Lily Oriental	7501	001
Flowers	Lobelia	7501	001
Flowers	Lupine	7501	001
Flowers	Lychnis Scarlet	7501	001
Flowers	Marigold	7501	001
Flowers	Mini Jacks	7501	001
Flowers	Monte Casino	7501	001
Flowers	Monarda	7501	001
Flowers	Molluccella	7501	001
Flowers	Montbretia	7501	001
Flowers	Mountain Mint	7501	001
Flowers	Myrtle	7501	001
Flowers	Narcissus	7501	001
Flowers	Nigela	7501	001
Flowers	Northern Sea Oats	7501	001
Flowers	Orchid Cattleyas	7501	001
Flowers	Orchid Dendrobium	7501	001
Flowers	Orchid Moth	7501	001
Flowers	Orchid Phalaenopsis	7501	001
Flowers	Orchid Cymbidium	7501	001
Flowers	Orchid Dendrobium Spray	7501	001
Flowers	Old Field Goldenrod	7501	001
Flowers	Ornamental Okra	7501	001
Flowers	Ornamental Peppers	7501	001
Flowers	Pansy	7501	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Flowers	Penstemon Strictis	7501	001
Flowers	Peony	7501	001
Flowers	Petunia	7501	001
Flowers	Petalstemum	7501	001
Flowers	Plumeria	7501	001
Flowers	Protea	7501	001
Flowers	Pussy Willow	7501	001
Flowers	Pyrethrum	7501	001
Flowers	Queen Anne's Lace	7501	001
Flowers	Ranunculus	7501	001
Flowers	Rose Hybrid Tea	7501	001
Flowers	Rose	7501	001
Flowers	Rose Miniature	7501	001
Flowers	Rose Sweetheart	7501	001
Flowers	Rudbeckia	7501	001
Flowers	Salva	7501	001
Flowers	Scabiosa	7501	001
Flowers	Schizostilis	7501	001
Flowers	Sedum	7501	001
Flowers	Seafoam	7501	001
Flowers	Sedahlia	7501	001
Flowers	Snapdragon	7501	001
Flowers	Spiderwort	7501	001
Flowers	Stock	7501	001
Flowers	Statice Dinuata	7501	001
Flowers	Stiff Goldenrod	7501	001
Flowers	Statice German	7501	001
Flowers	Star Of Bethlehem	7501	001
Flowers	Statice	7501	001
Flowers	Strawflowers	7501	001
Flowers	Sunflowers	7501	001
Flowers	Sweet Annie	7501	001
Flowers	Swamp Milkweed	7501	001
Flowers	Sweet Pea	7501	001
Flowers	Sweet William	7501	001
Flowers	Tansy	7501	001
Flowers	Thistle Globe	7501	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Flowers	Tigridia	7501	001
Flowers	Trachelium	7501	001
Flowers	Tritoma	7501	001
Flowers	Tuberoze	7501	001
Flowers	Tulip	7501	001
Flowers	Umbrella Plant	7501	001
Flowers	Veronica	7501	001
Flowers	Verbena	7501	001
Flowers	Water Hyacinth	7501	001
Flowers	Waxflower	7501	001
Flowers	Wild Gyp	7501	001
Flowers	Wood Lilies	7501	001
Flowers	Xeranthemum	7501	001
Flowers	Yarrow	7501	001
Flowers	Zinnia	7501	001
Gailon		0953	001
Garlic	Common	0423	001
Garlic	Elephant Garlic	0423	002
Ginger		0178	001
Ginseng		0089	001
Gooseberries		0424	001
Gourds	Chinese Okra	0322	001
Grapefruit	Ruby Red	0030	002
Grapefruit	Seedy	0030	001
Grapefruit	Rio Red/Star Ruby	0030	001
Grapefruit	White	0030	001
Grapes	Albarino	0053	001
Grapes	Alborz	0053	001
Grapes	Adalmiina	0053	001
Grapes	Adora	0053	001
Grapes	Aglianico	0053	001
Grapes	Alpenglow	0053	001
Grapes	Alicante-Bouschet	0053	002
Grapes	Almeria	0053	001
Grapes	Autumn Crisp	0053	001
Grapes	Autumn King	0053	001
Grapes	Aurora	0053	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Grapes	Autumn Royal	0053	001
Grapes	Baco Noir	0053	001
Grapes	Barbera	0053	002
Grapes	Black Corinth/Zante Currant	0053	001
Grapes	Blanc Dubois	0053	001
Grapes	Bianca	0053	001
Grapes	Black Seedless	0053	001
Grapes	Black Mission	0053	001
Grapes	Blanc Seedless	0053	001
Grapes	Bluebell	0053	001
Grapes	Brianna	0053	001
Grapes	Black Spanish/Lenoir	0053	001
Grapes	Beta	0053	001
Grapes	Beauty Seedless	0053	001
Grapes	Buffalo/Rubiana	0053	001
Grapes	Burger	0053	002
Grapes	Cabernet	0053	002
Grapes	Cascade	0053	001
Grapes	Canadice	0053	001
Grapes	Calmeria	0053	002
Grapes	Campbell Early	0053	001
Grapes	Carnelian	0053	002
Grapes	Carignane	0053	002
Grapes	Castel	0053	001
Grapes	Catawba	0053	001
Grapes	Cayuga	0053	002
Grapes	Cabernet Franc	0053	002
Grapes	Cabernet Sauvignon	0053	002
Grapes	Cardinal	0053	001
Grapes	Chardonnay	0053	002
Grapes	Chenin Blanc	0053	002
Grapes	Chardonel	0053	001
Grapes	Chelois	0053	001
Grapes	Chancellor	0053	002
Grapes	Christmas Rose	0053	001
Grapes	Cinsaut	0053	001
Grapes	Clinton	0053	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Grapes	Chambourcin	0053	002
Grapes	Carmine	0053	001
Grapes	Colobel	0053	001
Grapes	Columbard French	0053	002
Grapes	Concord	0053	001
Grapes	Corvina	0053	001
Grapes	Counoise	0053	001
Grapes	Couderc	0053	001
Grapes	Cabernet Pfeffer	0053	001
Grapes	Crimson Pearl	0053	001
Grapes	Crimson	0053	001
Grapes	Carmenere	0053	001
Grapes	Corot Noir	0053	001
Grapes	Crimson Seedless	0053	001
Grapes	Cynthia	0053	001
Grapes	Cynthiana	0053	001
Grapes	Dechaunac	0053	001
Grapes	Delaware	0053	001
Grapes	Diamond	0053	001
Grapes	Dolcetto	0053	001
Grapes	Dornfelder	0053	001
Grapes	Dutchess	0053	001
Grapes	Edelwiess	0053	001
Grapes	Einsett	0053	001
Grapes	Elvira	0053	001
Grapes	Emerald Riesling	0053	001
Grapes	Emerald Seedless	0053	001
Grapes	Emperors	0053	001
Grapes	Espirit	0053	001
Grapes	Exotic	0053	001
Grapes	Fantasy	0053	001
Grapes	Flora	0053	001
Grapes	Flame Seedless	0053	001
Grapes	Fiano	0053	001
Grapes	Foch	0053	001
Grapes	Fosch	0053	001
Grapes	Fredonia	0053	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Grapes	Frontenac Gris	0053	001
Grapes	Frontenac	0053	001
Grapes	Fiesta	0053	002
Grapes	Frontenac Blanc	0053	001
Grapes	Gamay Beaujolais	0053	002
Grapes	Gamay/Napa Gamay	0053	002
Grapes	Geneva Red #7	0053	001
Grapes	Gewurtztraminer	0053	002
Grapes	Grenache Blanc	0053	001
Grapes	Grenache	0053	002
Grapes	Green Hungarian	0053	001
Grapes	Gruner Veltliner	0053	001
Grapes	Grey Riesling	0053	001
Grapes	Himrod	0053	001
Grapes	Isabella	0053	001
Grapes	Italia	0053	001
Grapes	Itasca	0053	001
Grapes	Ives	0053	001
Grapes	Jupiter	0053	001
Grapes	Kay Gray	0053	001
Grapes	Kerner	0053	001
Grapes	King Of The North	0053	001
Grapes	Kashishi	0053	001
Grapes	Kyoho	0053	001
Grapes	Lacrosse	0053	001
Grapes	Lakemont	0053	001
Grapes	Vitis Labrusca	0053	001
Grapes	Lacrescent	0053	001
Grapes	Landot Noir	0053	001
Grapes	Lemberger	0053	001
Grapes	Leon Millot/Millot	0053	001
Grapes	Louise Swenson	0053	001
Grapes	Malvasia Bianca	0053	002
Grapes	Marechal Foch	0053	001
Grapes	Malbec	0053	001
Grapes	Marquis	0053	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Grapes	Mars	0053	001
Grapes	Mataro/Mourvedre	0053	001
Grapes	Midnight Beauty/Sugrathirteen	0053	001
Grapes	Melody	0053	001
Grapes	Melon	0053	001
Grapes	Merlot	0053	002
Grapes	Meunier	0053	001
Grapes	Mission	0053	002
Grapes	Missouri Riesling	0053	001
Grapes	Marquette	0053	001
Grapes	Marsanne	0053	001
Grapes	Meriot	0053	001
Grapes	Malvoisie Black	0053	001
Grapes	Muscat Of Alexander	0053	002
Grapes	Muscat Blanc/Muscat Canelli	0053	002
Grapes	Muscat	0053	002
Grapes	Muscat, Golden	0053	001
Grapes	Muscat Hamburg	0053	001
Grapes	Mullerthurgau	0053	001
Grapes	Muscat Ottonel	0053	001
Grapes	Muscadine	0053	001
Grapes	Meyers	0053	001
Grapes	Nebbiolo	0053	001
Grapes	Neptune	0053	001
Grapes	Negroamaro	0053	001
Grapes	Niagara	0053	002
Grapes	Norton	0053	001
Grapes	Noiret	0053	001
Grapes	Ny76.0844.24	0053	001
Grapes	Ny81	0053	001
Grapes	Petite Amie	0053	001
Grapes	Payon Dor	0053	001
Grapes	Perlette	0053	001
Grapes	Petita Sirah	0053	002
Grapes	Petit Verdot	0053	002
Grapes	Palomino Chasselas	0053	002
Grapes	Persian Gulf	0053	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Grapes	Pinot Gris	0053	001
Grapes	Pinot Gris (Sparkling Wine)	0053	001
Grapes	Pinot Noir	0053	002
Grapes	Pinot Noir - Sparkling Wine	0053	001
Grapes	Petite Pearl	0053	001
Grapes	Prestine Seedless	0053	001
Grapes	Princess	0053	001
Grapes	Primitivo	0053	001
Grapes	Prairie Star	0053	001
Grapes	Port	0053	001
Grapes	Pinot St George	0053	001
Grapes	Pinot Blanc	0053	002
Grapes	Pinot Blanc (Sparkling Wine)	0053	001
Grapes	Petit Manseng	0053	001
Grapes	Ralli/Anahita	0053	001
Grapes	Ravat	0053	001
Grapes	Rayon Dor	0053	001
Grapes	Rubired	0053	002
Grapes	Red Globe	0053	002
Grapes	Red Zinfandel	0053	001
Grapes	Redal Blanc	0053	001
Grapes	Regent	0053	001
Grapes	Reliance	0053	001
Grapes	Riber	0053	001
Grapes	Riesling	0053	002
Grapes	Riparia	0053	001
Grapes	Red Malaga	0053	001
Grapes	Roussanne	0053	001
Grapes	Rosette	0053	001
Grapes	Rougeon	0053	001
Grapes	Ruby Red Seedless	0053	001
Grapes	Royalty	0053	002
Grapes	Ruby Seedless	0053	001
Grapes	Ruby Cabernet	0053	002
Grapes	Sauvignon Blanc/Fume Blanc	0053	002
Grapes	Sagrantino	0053	001
Grapes	Salvador	0053	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Grapes	Sangiovet/Sangiovese	0053	001
Grapes	Saturn	0053	001
Grapes	Sauvignon Vert	0053	001
Grapes	Sabrevois	0053	001
Grapes	Scheurebe	0053	001
Grapes	Scarlet Royal	0053	001
Grapes	Scarlotta	0053	001
Grapes	Semillon	0053	002
Grapes	Seyval/Seyve-Villard 5276	0053	002
Grapes	Red Suffolk	0053	001
Grapes	Sheridan	0053	001
Grapes	Starkstar	0053	001
Grapes	Selma Pete	0053	001
Grapes	Somerset Seedless	0053	001
Grapes	Spike Mukley	0053	001
Grapes	Sweet Scarlet	0053	001
Grapes	Superior Seedless	0053	001
Grapes	Steuben	0053	001
Grapes	St Croix	0053	001
Grapes	St Emilion (Ugni Blanc)	0053	001
Grapes	St Pepin	0053	001
Grapes	Stuken	0053	001
Grapes	St Vincent	0053	001
Grapes	Sultana	0053	001
Grapes	Summer Royal	0053	001
Grapes	Sunbelt	0053	001
Grapes	Swenson Red	0053	001
Grapes	Swenson White	0053	001
Grapes	Sylvaner	0053	001
Grapes	Symphony	0053	002
Grapes	Syrah/French Syrh Shiraz	0053	002
Grapes	Tannat	0053	001
Grapes	Tempranillo/Valdepenas	0053	001
Grapes	Teroldego	0053	001
Grapes	Touriga	0053	001
Grapes	Thompson Seedless	0053	001
Grapes	Tinta Madera	0053	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Grapes	Tokay	0053	002
Grapes	Traminette	0053	001
Grapes	Valiant	0053	001
Grapes	Vanessa	0053	001
Grapes	Villard Blanc	0053	002
Grapes	Vidal Blanc	0053	002
Grapes	Vidal	0053	001
Grapes	Venus	0053	001
Grapes	Verdelet Blanc	0053	001
Grapes	Verdelho	0053	001
Grapes	Vignoles	0053	002
Grapes	Vincent	0053	001
Grapes	Vivant	0053	001
Grapes	Valvin Muscat	0053	001
Grapes	Venifera	0053	001
Grapes	Villard Noir	0053	002
Grapes	Ventura	0053	001
Grapes	Voignier	0053	001
Grapes	Verona	0053	001
Grapes	Vitis Vinifera	0053	002
Grapes	White Cayuga	0053	001
Grapes	White Riesling/Johannisberg	0053	002
Grapes	White Malaga	0053	002
Grapes	Zinfandel	0053	002
Grapes	Zweigeltrebe	0053	001
Grass	Alkalai	0102	003
Grass	Argentine Bahia	0102	003
Grass	Altai Wild Rye	0102	003
Grass	Bahalia	0102	003
Grass	Big Blue	0102	003
Grass	Common Bermuda	0102	003
Grass	Creeping Bentgrass	0102	003
Grass	Coastal Bermuda	0102	003
Grass	Beardless Wildrye	0102	003
Grass	Buffel	0102	003
Grass	Colonial Bentgrass	0102	003
Grass	Hybrid Bermuda	0102	003

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Grass	Bahia	0102	003
Grass	Bluejoint Reedgrass	0102	003
Grass	Big Bluestem	0102	003
Grass	Gordo Bluestem	0102	003
Grass	Rough Bluegrass	0102	003
Grass	Bluejoint	0102	003
Grass	Kentucky Bluegrass	0102	003
Grass	Little Bluestem	0102	003
Grass	Medio Bluestem	0102	003
Grass	Rugby Bluegrass	0102	003
Grass	Sand Bluestem	0102	003
Grass	Yellow Bluestem	0102	003
Grass	Bosioski Wild Rye	0102	003
Grass	Old World Bluestem	0102	003
Grass	Blue Panic	0102	003
Grass	Mountain Brome	0102	003
Grass	Polar Brome	0102	003
Grass	Regar Brome	0102	003
Grass	Buffalo	0102	003
Grass	Blue Wild Rye	0102	003
Grass	Canary	0102	003
Grass	Canadian Bluegrass	0102	003
Grass	Canby	0102	003
Grass	Centipede	0102	003
Grass	California Brome	0102	003
Grass	Garrison Creeping Foxtail	0102	003
Grass	Crabgrass	0102	003
Grass	Dallis	0102	003
Grass	Dichondra	0102	003
Grass	Eastern Grama	0102	003
Grass	Emerald Zoysia	0102	003
Grass	Arctared Fescue	0102	003
Grass	Fescue, Chewing	0102	003
Grass	Fescue, Meadow	0102	003
Grass	Fescue, Red	0102	003
Grass	Fescue, Rough	0102	003

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Grass	Fescue, Hard	0102	003
Grass	Fescue, Tall	0102	003
Grass	Grama, Blue Hachita	0102	003
Grass	Grama, Blue Lovington	0102	003
Grass	George Black Medic	0102	003
Grass	Blue Grama	0102	003
Grass	Grama, Hairy	0102	003
Grass	Green Needle	0102	003
Grass	Green Panic	0102	003
Grass	Grama, Side Oats	0102	003
Grass	Green Sprangle Top	0102	003
Grass	Norcoast Tufted Hairgrass	0102	003
Grass	Nortran Tufted Hairgrass	0102	003
Grass	Hontax	0102	003
Grass	Idaho Fescue	0102	003
Grass	Indian	0102	003
Grass	Indian Ricegrass	0102	003
Grass	Johnson	0102	003
Grass	Jose Tall Wheatgrass	0102	003
Grass	Junegrass	0102	003
Grass	Kentucky 31 Fescue	0102	003
Grass	Kleberg Bluestem	0102	003
Grass	Klein	0102	003
Grass	Leriope	0102	003
Grass	Limosine	0102	003
Grass	Mason Sandhill Lovegrass	0102	003
Grass	Sand Lovegrass	0102	003
Grass	Weeping Lovegrass	0102	003
Grass	Magnar	0102	003
Grass	Matua	0102	003
Grass	Meadow	0102	003
Grass	Mutton	0102	003
Grass	Native	0102	003
Grass	Needle And Thread	0102	003
Grass	Newhy Hybrid Wheatgrass	0102	003
Grass	Orchard	0102	003
Grass	Pampas	0102	003

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Grass	Plains Blue Stems	0102	003
Grass	Plains Bristle	0102	003
Grass	Prairie	0102	003
Grass	Prairie Dropseed	0102	003
Grass	Prairie Sandreed	0102	003
Grass	Annual Ryegrass	0102	003
Grass	Reed Canary	0102	003
Grass	Canadian Wild Ryegrass	0102	003
Grass	Redtop	0102	003
Grass	Rhodes	0102	003
Grass	Intermediate Ryegrass	0102	003
Grass	Perennial Ryegrass	0102	003
Grass	Red Ratibita	0102	003
Grass	Russian Wild Ryegrass	0102	003
Grass	Sainfoin	0102	003
Grass	Sandberg Bluegrass	0102	003
Grass	Secar Bluebunch	0102	003
Grass	Small Burnett	0102	003
Grass	Smooth Brome	0102	003
Grass	Saint Augustine	0102	003
Grass	Sudan	0102	003
Grass	Switch	0102	003
Grass	Tundra Bluegrass	0102	003
Grass	Trailhead Basin Wild Rye	0102	003
Grass	Tufted Hairgrass	0102	003
Grass	Timothy	0102	003
Grass	Trailhead Basin	0102	003
Grass	Trudane	0102	003
Grass	Thick Spike Wheatgrass	0102	003
Grass	Virginia Wildrye	0102	003
Grass	Blue Bunch Wheat	0102	003
Grass	Crested Wheat	0102	003
Grass	Wilmon Lovegrass	0102	003
Grass	Intermediate Wheat	0102	003
Grass	White Prairie Clover	0102	003
Grass	Pubescent Wheat	0102	003
Grass	Ruff Fairway Crstd Wht Grs	0102	003

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Grass	Egyptian Wheat	0102	003
Grass	Siberian Wheat	0102	003
Grass	Wheat, Slender	0102	003
Grass	Wheat Streambank	0102	003
Grass	Wheat, Tall	0102	003
Grass	Western Wheatgrass	0102	003
Grass	Zoysia	0102	003
Greens	Arugula	4000	003
Greens	Asian	4000	001
Greens	Chinese Spinach/Amaranth	4000	001
Greens	Chinese Mustard	4000	003
Greens	Collards	4000	001
Greens	Common Kale	4000	001
Greens	Cressie	4000	003
Greens	Curly Endive	4000	001
Greens	Dandelions	4000	003
Greens	Frizee/Belgian Endive	4000	001
Greens	Escarole	4000	001
Greens	Green Swisschard	4000	002
Greens	Hybrid Mustard	4000	002
Greens	Leaf Spinach	4000	001
Greens	Mizuna/Japanese Mustard	4000	001
Greens	Open Pollinated Mustard	4000	001
Greens	Orach	4000	001
Greens	Perilla/Shiso/Japanese Basil	4000	001
Greens	Rape/Rapini/Chinese Broccoli	4000	001
Greens	Red Swisschard	4000	001
Greens	Shanghi Bok Choy	4000	001
Greens	Shum Choy	4000	001
Greens	Sorrell	4000	003
Greens	Suk Gat	4000	001
Greens	Toc Choy	4000	001
Greens	Turnip	4000	001
Greens	Vine Spinach	4000	001
Greens	Water Spinach	4000	001
Greens	Yu Choy	4000	001
Guamabana/Soursop		1167	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Guava		0498	001
Guavaberry		1299	001
Hazel Nuts		0376	001
Herbs	Basil	5000	005
Herbs	Bay Leaf	5000	005
Herbs	Borage	5000	002
Herbs	Bu Choo/Garlic Chives	5000	001
Herbs	Chives	5000	005
Herbs	Cilantro/Coriander	5000	001
Herbs	Caraway	5000	001
Herbs	Dill	5000	001
Herbs	Fenugreek	5000	001
Herbs	Fennel/Anise	5000	001
Herbs	Gobo	5000	001
Herbs	Anise Hyssop	5000	001
Herbs	Common Hyssop	5000	001
Herbs	Lemon Verbena	5000	001
Herbs	Lemon Grass	5000	006
Herbs	Marjoram	5000	007
Herbs	Mint	5000	005
Herbs	Mint Apple	5000	001
Herbs	Native Spearmint	5000	006
Herbs	Oregano	5000	007
Herbs	Parsley	5000	001
Herbs	Peppermint	5000	008
Herbs	Recao/Culantro	5000	001
Herbs	Rosemary	5000	007
Herbs	Sage	5000	007
Herbs	Savory	5000	001
Herbs	Scotch Spearmint	5000	008
Herbs	Stevia	5000	001
Herbs	Sungrass	5000	001
Herbs	Tarragon	5000	005
Herbs	Thyme	5000	007
Herbs	Turmeric	5000	001
Honey		1190	001
Honeyberries		1297	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Honeydew		0758	001
Hops		0138	001
Horseradish		0900	001
Huckleberries		0622	001
Israel Melons		9030	001
Jack Fruit		7037	001
Jerusalem Artichokes		0522	001
Jicama		1303	001
Jujube		2018	001
Juneberries		9906	001
Kiwiberry		9907	001
Kiwifruit		0463	001
Kohlrabi		0374	001
Korean Golden Melon		9993	001
Kumquats		0473	001
Langsat		0383	001
Leeks		0377	001
Lemons		0035	001
Lentils		0401	001
Lettuce	Bibb	0140	002
Lettuce	Boston	0140	002
Lettuce	Butterhead	0140	001
Lettuce	Crisphead	0140	001
Lettuce	Leaf Lettuce	0140	002
Lettuce	Romaine Lettuce	0140	002
Limes	Key	0036	001
Limes	Mexican	0036	001
Limes	Tahiti Limes	0036	001
Longan		8004	001
Lychee		8005	001
Macadamia Nuts		0469	001
Mangos		0464	001
Mangosteen		7208	001
Maple Sap		0100	001
Mayhaw Berries		9904	001
Melongene		8139	001
Mesple		1294	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Moringa		0193	001
Mulberries		0370	001
Mushrooms	Common	0403	001
Mushrooms	Shitake	0403	001
Nectarines	Common	0250	001
Nectarines	Early Season	0250	001
Nectarines	Late Season	0250	001
Nectarines	Mid Season	0250	001
Noni		0421	001
Nursery	Container	1010	001
Nursery	Edible Container	1010	002
Nursery	Edible Field	1010	002
Nursery	Field	1010	001
Okra		0286	001
Olives		0501	001
Olives	Manzanillo	0501	001
Onions	Bunching	0142	001
Onions	Fall Planted White & Yellow	0142	001
Onions	Green	0142	00002
Onions	Hybrid	0142	005
Onions	Little White Pearl	0142	003
Onions	Open Pollinated	0142	006
Onions	Reds	0142	001
Onions	Storage	0142	004
Onions	Sweet, Early	0142	001
Onions	Sweet, Late	0142	001
Onions	Tokyo Long White Bunch	0142	002
Onions	Whites	0142	001
Onions	Yellow Hybrid	0142	001
Oranges	Blood And Toerh	0023	001
Oranges	Calamondin	0023	001
Oranges	Early	0023	001
Oranges	Mid-Season	0023	001
Oranges	Late	0023	001
Oranges	Mandarins	0023	002
Oranges	Navel	0023	002
Oranges	Sweet	0023	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Oranges	Temple	0023	001
Oranges	Valencia	0023	003
Papaya	Babaco	0181	001
Papaya	Cariflora	0181	002
Papaya	Higgins	0181	002
Papaya	Kamiya	0181	002
Papaya	Kapaho	0181	002
Papaya	Laie Gold	0181	002
Papaya	Rainbow	0181	002
Papaya	Red (Mexican)	0181	001
Papaya	Sunup	0181	001
Papaya	Sunrise	0181	001
Papaya	Sunset	0181	001
Papaya	Vista Solo	0181	002
Papaya	Waimanalo	0181	002
Papaya	Yellow (Mexican)	0181	002
Parsnip	Hybrid	0338	001
Parsnip	Open Pollinated	0338	002
Passion Fruits		0502	001
Pawpaw		0381	001
Peaches	Cling Peaches	0034	003
Peaches	Freestone Peaches	0034	002
Peaches	Freestone Early Season	0034	001
Peaches	Freestone Late Season	0034	001
Peaches	Freestone Mid Season	0034	001
Peaches	Sf Cling Earlies	0034	001
Peaches	Sf Cling Late	0034	001
Peaches	Sf Cling Ext Early	0034	001
Peaches	Sf Cling Ext Late	0034	001
Pears	Anjou Pears	0144	001
Pears	Asian Pears	0144	001
Pears	Green Bartlett	0144	001
Pears	Bosc Pears	0144	001
Pears	Comice	0144	001
Pears	Common	0144	001
Pears	Speciality	0144	002
Peas	Austrian	0067	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Peas	Black Eye	0067	002
Peas	Butter	0067	005
Peas	Caley	0067	001
Peas	China	0067	001
Peas	Chickling (Vetch)	0067	001
Peas	Cow	0067	001
Peas	Cream	0067	001
Peas	Crowder	0067	001
Peas	English/Garden	0067	001
Peas	Flat	0067	001
Peas	Green	0067	001
Peas	Mini	0067	001
Peas	Purple Hull	0067	003
Peas	Pigeon	0067	004
Peas	Pink Eyed	0067	001
Peas	Rondo	0067	001
Peas	Snap	0067	003
Peas	Snow	0067	006
Peas	Southern Acre	0067	001
Peas	Speckled/Colored	0067	001
Peas	Sugar	0067	004
Peas	Sugar	0067	001
Peas	Umatilla	0067	001
Peas	Wrinkled Seed	0067	001
Peas	Yellow Variety	0067	001
Pecans	Improved Pecans	0146	002
Pecans	Native Pecans	0146	001
Pejibaye (Heart Of Palm)		3015	001
Peppers	Anaheim	0083	002
Peppers	Banana	0083	002
Peppers	Cayenne	0083	004
Peppers	Chilaca	0083	001
Peppers	Cubanells	0083	006
Peppers	Fingerhots	0083	001
Peppers	Fresno	0083	001
Peppers	Gourmet Mini	0083	001
Peppers	Green Chili	0083	006

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Peppers	Green Bell	0083	005
Peppers	Habanero	0083	006
Peppers	Hungarian Hot Wax	0083	001
Peppers	Hot Cherry	0083	003
Peppers	Italian	0083	001
Peppers	Jalapeno	0083	005
Peppers	Long Johns	0083	001
Peppers	Mini	0083	001
Peppers	Oriental Red	0083	001
Peppers	Oriental Sweet	0083	004
Peppers	Paprika	0083	001
Peppers	Pepino	0083	005
Peppers	Pimento	0083	001
Peppers	Poblano	0083	001
Peppers	Red Chili	0083	007
Peppers	Scotch Bonnet	0083	001
Peppers	Serrano	0083	001
Peppers	Sport	0083	001
Peppers	Sweet Cherry	0083	005
Peppers	Tobasco	0083	004
Persimmons		0465	001
Pineapple	Abacaxi/Sugar Loaf	0185	001
Pineapple	Queen	0185	001
Pineapple	Red Spanish	0185	001
Pineapple	Smooth	0185	001
Pistachios		0470	001
Pitaya/Dragonfruit		0380	001
Plantain	Common	0186	001
Plantain	Maricongo	0186	001
Plantain	Short	0186	001
Plantain	Super	0186	001
Plumcots		0466	001
Plums	Early	0254	001
Plums	European	0254	001
Plums	Late	0254	001
Plums	Midseason	0254	001
Plums	Oriental	0254	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Pohole		0135	001
Pomegranates		0467	001
Potatoes	Fingerling Potatoes	0084	001
Potatoes	Irish Redskinned Potatoes	0084	002
Potatoes	Reds	0084	001
Potatoes	Russets	0084	001
Potatoes	Speciality	0084	001
Potatoes	Whites	0084	001
Potatoes	Yellow	0084	001
Potatoes Sweet	Beauregard	0156	001
Potatoes Sweet	Covington	0156	001
Potatoes Sweet	Dianne	0156	001
Potatoes Sweet	Evangeline	0156	001
Potatoes Sweet	Garnet	0156	001
Potatoes Sweet	Georgia Red	0156	001
Potatoes Sweet	Golden Sweet	0156	001
Potatoes Sweet	Hannah	0156	001
Potatoes Sweet	Hatteras	0156	001
Potatoes Sweet	Hernandez	0156	001
Potatoes Sweet	Jersey	0156	001
Potatoes Sweet	Japanese	0156	001
Potatoes Sweet	Jewel	0156	001
Potatoes Sweet	La 07-146/Bayou Belle	0156	001
Potatoes Sweet	Mameya	0156	001
Potatoes Sweet	Oriental	0156	001
Potatoes Sweet	Orleans	0156	001
Potatoes Sweet	Red Glow	0156	001
Potatoes Sweet	Sweet Boniato	0156	001
Potatoes Sweet	Sweet Hayman	0156	001
Potatoes Sweet	White	0156	001
Prunes		0086	001
Pulasan		0384	001
Pummelo		0906	001
Pumpkins	Chinese Pumpkins	0147	001
Pumpkins	Cinderella	0147	001
Pumpkins	Cushaw	0147	004
Pumpkins	Ghost	0147	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Pumpkins	Howden Pumpkins	0147	002
Pumpkins	Jack-O-Lantern	0147	001
Pumpkins	Kobacha/Calabaza	0147	001
Pumpkins	Mammoth	0147	001
Pumpkins	Mini Pumpkins	0147	003
Pumpkins	Sugar	0147	005
Quinces		0468	001
Radishes	Chinese	0148	002
Radishes	Daikon	0148	003
Radishes	Hybrid	0148	002
Radishes	Korean	0148	001
Radishes	Open Pollinated	0148	003
Raisins		0037	001
Rambutan		7164	001
Rhubarb		0335	001
Rutabaga		0339	001
Sapodilla		8008	001
Sapote	Black Sapote	0998	002
Sapote	Mamey Sapote	0998	001
Sapote	White Sapote	0998	002
Scallions		8109	001
Shallots		0533	001
Sprite Melon		0760	001
Squash	Acorn Squash	0155	001
Squash	Banana	0155	001
Squash	Bittermelon Squash	0155	004
Squash	Buttercup	0155	001
Squash	Butternut Squash	0155	001
Squash	Chayote	0155	004
Squash	Crookneck	0155	001
Squash	Dungua	0155	001
Squash	Moqua	0155	003
Squash	Opo	0155	005
Squash	Singua	0155	003
Squash	Spaghetti Squash	0155	001
Squash	Summer Squash	0155	002
Squash	Sunburst	0155	001

**List of Specialty Crops for Phase 2 (Continued)**

<b>NAP Specialty Crop List</b>			
<b>Crop Name</b>	<b>Crop Type Name</b>	<b>Pay Crop</b>	<b>Pay Type</b>
Squash	Winter Squash	0155	001
Squash	Zucchini Squash	0155	002
Star Gooseberry		0428	001
Strawberries		0154	001
Tangelos	Minneola	0024	001
Tangelos	Orlando	0024	001
Tangerines	Common	0048	001
Tangerines	Murcotts	0048	001
Tangerines	Satsuma	0048	001
Tangors		1302	001
Tangos		0478	001
Tannier	Purple	0187	001
Tannier	Rascana	0187	001
Tannier	White	0187	001
Tannier	Yellow	0187	001
Taro	Chinese	0535	001
Taro	Giant	0535	001
Taro	Poi	0535	001
Taro	Xanthosoma	0535	001
Tea		0179	001
Tomatillos		7158	001
Tomatoes	Cherry	0087	004
Tomatoes	Green	0087	002
Tomatoes	Grape	0087	005
Tomatoes	Heirloom	0087	006
Tomatoes	Hybrid	0087	002
Tomatoes	Japanese	0087	001
Tomatoes	Plum	0087	003
Tomatoes	Yellow	0087	001
Turnips	Hybrid Turnip	0160	001
Turnips	Open Pollinated	0160	001
Vanilla		1295	001
Walnuts	Black	0029	001
Walnuts	English	0029	002
Wasabi		7509	001
Water Cress		0613	001
Watermelon	Common	0757	001

**List of Specialty Crops for Phase 2 (Continued)**



Watermelon	Crimson Sweet	0757	001
Watermelon	Jubilee	0757	001
Watermelon	Personal/Mini	0757	001
Watermelon	Seedless	0757	002
Watermelon	Striped	0757	001
Watermelon	Ice Box/Sugar Babies	0757	001
Wax Jamboo Fruit		7302	001
Winter Melon		9992	001
Wolfberry/Goji		0427	001
Yam	Diamond	0188	001
Yam	Habanero	0188	001
Yam	Purple	0188	001
Yam	Sweet	0188	001
Yu Cha		0695	001



## Emergency Relief Program Application Tool Worksheet Instructions

The ERP Application Worksheet has been developed to help producers complete FSA-521 and FSA-521-A.

The following is an example of the Producer and Disaster Information page of the Emergency Relief Program Application Tool.

 <b>United States Department of Agriculture</b>			
Emergency Relief Program Application Tool - Version 1.0			
Gross Revenue Worksheet+		Disaster Information	
Producer Information		2020 Crop Year	
1A) Recording State:		4A) What representative revenue year did you experience a crop loss for crop year 2020 due to the qualifying disaster event?	
1B) Recording County:		4B) What benchmark year (2018, 2019) represents a typical year of revenue for ?	
2A) Name:		4C) What is your % of Expected Revenue from Specialty & High Value Crops for ?	
		2021 Crop Year	
2B) Address:		4A) What representative revenue year did you experience a crop loss for crop year 2021 due to the qualifying weather event?	
2C) City, State and Zip Code:		4B) What benchmark year (2018, 2019) represents a typical year of revenue for ?	
2D) Phone Number:		4C) What is your % of Expected Revenue from Specialty & High Value Crops for	
3) Did you suffer a production loss in 2020 or 2021 due to a qualifying disaster event for the Emergency Relief Program?	2020 & 2021	 <a href="#">Go to FSA-521</a> <a href="#">PRINT FSA-521</a> <a href="#">Go To Instructions</a>	

## Emergency Relief Program Application Tool Worksheet Instructions (Continued)

Complete the Gross Revenue Worksheet according to the following table.

Item		Instructions
<b>Producer Information</b>		
1A	Recording State  <b>Note:</b> The recording State is the State where the payments will be issued for the applicant. This does not limit an applicant from going to only this State. The applicant can apply in any USDA Service Center in the USA, but the recording State will be assigned upon applying.	Enter the applicant's recording State using the drop-down menu.
1B	Recording County  <b>Note:</b> The recording county is the county where the payments will be issued for the applicant. This does not limit an applicant from going to only this county/State. The applicant can apply in any USDA Service Center in the USA, but the recording county will be assigned upon applying.	Enter the applicant's recording county using the drop-down menu.
2A	Name	Enter the applicant's name.
2B	Address	Enter the applicant's address.
2C	City, State, and ZIP Code	Enter the applicant's city, State, and ZIP Code.
2D	Phone Number	Enter the applicant's phone number.
3	Did you suffer a production loss in 2020 or 2021 due to a qualifying disaster event for the Emergency Relief Program?	Enter if the loss was for 2020, 2021 or 2020, and 2021 crop years using the drop-down menu.  <b>Note:</b> This will adjust information requested in the Disaster Information Section.

**Emergency Relief Program Application Tool Worksheet Instructions (Continued)**

<b>Item</b>		<b>Instructions</b>
<b>Disaster Information</b>		
4A	What representative revenue year did you experience a crop loss for crop year 20XX due to the qualifying disaster event?	<p>Enter the applicable revenue year you experienced a crop loss using the drop-down menu.</p> <p>2021 crop year may only select 2021 or 2022, but consecutively following the prior selection if multiple crop years are chosen.</p> <p><b>Note:</b> 2020 crop year may only select 2020 or 2021.</p>
4B	<p>What benchmark year (2018,2019) represents a typical year of revenue for 20XX?</p> <p>Or</p> <p>What benchmark year (2018,2019) represents a typical year of revenue for 20XX?</p> <p>Or</p> <p>Since you are a new producer the benchmark year will be set to adjusted.</p>	<p>Select the applicable benchmark year (2018 or 2019) that represents a typical year of revenue using the drop-down menu.</p> <p><b>Notes:</b> If answer to items 5A is “Yes”, “Adjusted” will be the only option.</p> <p>If answer to items 5B or 5C is “Yes”, users may select “Adjusted 2018” or “Adjusted 2019” for the 521-A Entry worksheet to allow adjustments.</p>
4C	What is your % of Expected Revenue from Specialty & High Value Crops for 20XX?	<p>Enter the percentage of allowable gross revenue for the 2020 disaster year that was derived from specialty and high value crops, if applicable.</p> <p><b>Note:</b> XX is the applicable year the applicant is applying.</p>

## Emergency Relief Program Application Tool Worksheet Instructions (Continued)

The following is an example of the Adjustment Applicability and Allowable Revenue sections of the workbook.

Adjustment Applicability	
5A) Are you a new producer in 2020 or 2021 that did not have any allowable revenue in 2018 or 2019?	No
5B) Do you have allowable revenue in 2018 or 2019, but your operation has undergone a <u>decrease</u> in operating capacity from Benchmark Year to Disaster Year? <i>Note: If "Yes" indicate the crop disaster year the decrease occurred.</i>	No
5C) Do you have allowable revenue in 2018 or 2019, but your operation has undergone an <u>increase</u> in operating capacity from Benchmark Year to Disaster Year? <i>Note: If "Yes" indicate the crop disaster year the increase occurred.</i>	No

Adjustments do NOT apply


Click this button to  
navigate to a revenue

Allowable Revenue Source		Revenue				Comments	
6)	Disaster year associated to the applicable years revenue?	Does Not Apply	Does Not Apply	2020 ERP	2021 ERP		
7)	Schedule F Line 1C Sales of purchased livestock and other resale items," or information that could be reported on a Schedule F"	2018	2019			Include Revenue From:	Exclude Revenue From:
	7A) Sales of <u>eligible crops</u> produced by the applicant resulting from value added through post - production activities for the applicable year. 					<ul style="list-style-type: none"> <li>Sales of eligible crops purchased for resale that had a change in characteristic due to the time held, such as:                             <ul style="list-style-type: none"> <li>A plant purchased at a size of 2 inches and sold as an 18-inch plant after 4 months</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Sales of livestock</li> </ul>
8)	Schedule F Line 2, "Sales of livestock, produce, grains, and other products you raised," or information that could be reported on a Schedule F	2018	2019				
	8A) Allowable revenue from sales of <u>eligible crops</u> raised and sold in the United States, sales of agriculture commodities, and sales of aquatic species.					<ul style="list-style-type: none"> <li>Sales of eligible crops grown and sold in the United States by the applicant.</li> <li>Sales of eligible crops grown by the applicant resulting from value added through post - production activities only if reported on Schedule F.</li> <li>Examples of post-production activities include:                             <ul style="list-style-type: none"> <li>Grapes into wine</li> <li>Strawberries into jam</li> </ul> </li> <li>Sales of aquatic species that are grown:</li> </ul>	<ul style="list-style-type: none"> <li>Sales of animals and their by-products</li> <li>Animals for consumption by the owner, lessee, or contract grower</li> <li>Eggs</li> <li>Milk</li> <li>Mink including pelts</li> <li>Revenue from animals for show, sport, or recreational purposes</li> <li>Wild free-roaming animals</li> <li>Revenue from raised breeding livestock (Schedule 4797 Part, Column (d) or (g))</li> </ul>

**Emergency Relief Program Application Tool Worksheet Instructions (Continued)**

<b>Item</b>		<b>Instructions</b>
<b>Adjustment Applicability</b>		
5A	Are you a new producer in 2020 or 2021 that did not have any allowable revenue in 2018 or 2019?	Use the drop down to select “Yes” or “No”. If “Yes”, you may complete FSA-521-A to potentially adjust the benchmark revenue.
5B	Do you have allowable revenue in 2018 or 2019, but your operation has undergone a decrease in operating capacity from Benchmark Year to Disaster Year?	Use the drop down to select “Yes” or “No”. If “Yes”, you may complete FSA-521-A to potentially adjust the benchmark revenue.
5C	Do you have allowable revenue in 2018 or 2019, but your operation has undergone an increase in operating capacity from Benchmark Year to Disaster Year?	Use the drop down to select “Yes” or “No”. If “Yes”, you may complete FSA-521-A to potentially adjust the benchmark revenue.
<b>Allowable Revenue Data Entry</b>		
6	Disaster year associated to the applicable years’ revenue?	System will display the program year (2020 ERP, 2021 ERP, 2021 and 2022 ERP) for the revenue year selected.
<b>IRS Schedule F Line 1C Sales of purchased livestock and other resale items, or information that could be reported on IRS Scheduled F</b>		
7A	Sales of eligible crops produced by the applicant resulting from value added through post - production activities for the applicable year that were reportable on IRS Schedule F.	For the applicable revenue year with a program year indicated in item 6, enter the revenue as provided in the comments in the tool.  <b>Note:</b> Entry areas that are grayed out are not required to be completed. Comments have items to include and exclude when calculating revenue.
<b>IRS Schedule F Line 2, “Sales of livestock, produce, grains, and other products you raised,” or information that could be reported on IRS Schedule F</b>		
8A	Allowable revenue from sales of eligible crops raised and sold in the United States, sales of agriculture commodities, and sales of aquatic species.	For the applicable revenue year with a program year indicated in item 6, enter the revenue as provided in the comments in the tool.  <b>Note:</b> Entry areas that are grayed out are not required to be completed. Comments have items to include and exclude when calculating revenue.

**Emergency Relief Program Application Tool Worksheet Instructions (Continued)**

<b>Item</b>		<b>Instructions</b>
<b>IRS Schedule F Line 3a, “Cooperative distributions,” 1099-PATR, or information that could be reported on IRS Schedule F</b>		
9A	Allowable revenue from the taxable amount of cooperative distributions directly related to the sale of eligible crops produced by the applicant	For the applicable revenue year with a program year indicated in item 6, enter the revenue as provided in the comments in the tool.  <b>Note:</b> Entry areas that are grayed out are not required to be completed. Comments have items to include and exclude when calculating revenue.
<b>RS Schedule F Line 4a, “Agricultural Program Payments”, 1099-G, or information that could be reported on IRS Schedule F</b>		
		By left clicking on the shape the tool will open a sheet to record the payments that may be found on your 1099 or from Financial Inquiries
10A	Agriculture Risk Coverage (ARC) and Price Loss Coverage (PLC) Program payments.	For the applicable revenue year with a program year indicated in item 6, enter the revenue as provided in the comments in the tool.  <b>Note:</b> Entry areas that are grayed out are not required to be completed. Comments have items to include and exclude when calculating revenue.
10B	Biomass Crop Assistance Program (BCAP) payments.	
10C	Loan Deficiency Payment (LDP) Program payments.	
10D	Market Loan Gains (MLG) - repayment of CCC loan less than the original amount payments.	
10E	Market Facilitation Program (MFP) payments.	
10F	For the disaster year only. Emergency Relief Program ERP Phase 1 payments issued to another person or entity for the applicant’s share of an eligible crop, regardless of the tax year in which the payment would be reported to the IRS	

**Emergency Relief Program Application Tool Worksheet Instructions (Continued)**




Item		Instructions
IRS Schedule F Line 5a - 5c, “Commodity Credit Corporation (CCC) loans reported under election,” 1099-A, or information that could be reported on IRS Schedule F		
11A	Allowable revenue from CCC loans reported under election if elected to be treated as income and reported to IRS.	For the applicable revenue year with a program year indicated in item 6, enter the revenue as provided in the comments in the tool.  <b>Note:</b> Entry areas that are grayed out are not required to be completed. Comments have items to include and exclude when calculating revenue.
11B	Allowable revenue from CCC loans reported under forfeit if elected to be treated as income and reported to IRS.	
IRS Schedule F Line 6, “Crop insurance proceeds and federal crop disaster payments” or information that could be reported on IRS Schedule F.		
12A	Crop insurance proceeds, less administrative fees and premiums.	For the applicable revenue year with a program year indicated in item 6, enter the revenue as provided in the comments in the tool.  <b>Note:</b> Entry areas that are grayed out are not required to be completed. Comments have items to include and exclude when calculating revenue.
12B	Emergency Assistance for Livestock, Honeybees, and Farm Raised Fish Program (ELAP) - payments specific to aquaculture.	
12C	2017 Wildfire and Hurricanes Indemnity Program (WHIP) Payments- Impacts Benchmark Year Revenue (2018, 2019).	
12D	Noninsured Disaster Assistance Program (NAP) proceeds, less administrative fees and premiums.	
12E	On Farm Storage Payments payments.	
12F	Payments issued through grant agreements with FSA for losses of eligible crops.	
12G	Grants from the Department of Commerce, National Oceanic and Atmospheric Administration (NOAA), and State program funds for the direct loss of eligible crops or the loss of revenue for eligible crops that could be reported on IRS Schedule F.	

**Emergency Relief Program Application Tool Worksheet Instructions (Continued)**

<b>Item</b>		<b>Instructions</b>
<b>IRS Schedule F Line 7, “Custom hire (machine work) income,” or information that could be reported on a IRS Schedule F.</b>		
13A	Exclude Custom Hire	No Entry Allowed
<b>IRS Schedule F Line 8, “Other income, including Federal and State gasoline or fuel tax credit or refund,” or information that could be reported on IRS Schedule F</b>		
14A	Other revenue directly related to the production of agricultural commodities that IRS requires the applicant to report as income, not included previously.	For the applicable revenue year with a program year indicated in item 6, enter the revenue as provided in the comments in the tool.  <b>Note:</b> Entry areas that are grayed out are not required to be completed. Comments have items to include and exclude when calculating revenue.
15A	Adjusted	Adjustments necessary using FSA521-A that system will calculate, if applicable.
Total Allowable Revenue for ERP:		System will total the entries.

## Emergency Relief Program Application Tool Worksheet Instructions (Continued)

The following is an example of the Adjustment Applicability and Allowable Revenue sections of the workbook.


 United States Department of Agriculture								
<a href="#">Return to Worksheet</a>			Using Financial Inquiries enter the applicable payment amounts from the 1099, and any receivables, offsets, premiums, and service fees.			 		
FSA Payment Calculator								
Item	2018 Payments			2019 Payments				
1. Program Category	2. Program Name	3. Included in ERP Revenue	4. Reportable Income	5. Receivables/Offsets Note: for NAP include Service Fees and Producer Paid Premiums	6. Net 2018 Payments	4. Reportable Income	5. Receivables/Offsets Note: for NAP include Service Fees and Producer Paid Premiums	6. Net 2019 Payments

Complete the worksheet according to the following table.

FSA Payment Calculator	
1 Program Category	Select a program listed on IRS-1099 Report using the drop-down menu.
2 Program Name	The calculator will display the program acronym based on ERP eligibility.
3 Program Applicability	The calculator will display if ERP requires to be included in revenue.
4 Reportable Income	Enter the amount of revenue earned for the program year income from Financial Inquiries or IRS-1099.
5 Receivable/Offsets	Enter any receivables or offsets that applied to the reportable income item in item 1.  <b>Note:</b> Document Service Fees and Producer Paid premiums for this item if applicable.
6 Net 20XX Payments	Calculator will display the net payments. Item 4 minus item 5.

## Emergency Relief Program Application Tool Worksheet Instructions (Continued)

The following is an example of the Adjustment Applicability and Allowable Revenue sections of the workbook.

 <b>United States Department of Agriculture</b>					
Emergency Relief Program Application Tool - Version 1.0					
CCC-521A Data Entry					
Revenue Adjustments	1. Program Year	2. Benchmark Year	3. Reported Revenue	4. Adjustments	5. Adjusted Benchmark
Crop Disaster Year:	2020	Missing Benchmark Year from Gross Revenue Worksheet	\$0.00	\$0.00	No Adjustments Made
	2021	Missing Benchmark Year from Gross Revenue Worksheet	\$0.00	FALSE	\$0.00

Complete the worksheet according to the following table.

Item		Instructions
CCC-521 Data Entry – Revenue Adjustments		
1	Program Year	Displays program year from Gross Revenue Worksheet
2	Benchmark Year	Displays benchmark year selected from Gross Revenue worksheet item 4B for the program year.  <b>Note:</b> For adjustment to apply must select Adjusted, Adjusted 2018 or Adjusted in 2019 on the Gross Revenue worksheet item 4B.
3	Reported Revenue	Displays the Total Revenue entered in the Allowable Revenue Section on the Gross Revenue worksheet by Revenue Year selected.
4	Adjustments	Displays the amount of adjustments from information loaded in items 6 through 18.
5	Adjusted Benchmark	Calculates Reported Revenue (Item 3) plus any applicable adjustments (Item 4).  <b>Note:</b> Message of “No Adjustments Applied will display if the applicable crop year were not selected in item 4B for the program year.

## Emergency Relief Program Application Tool Worksheet Instructions (Continued)

The following is an example of CCC-521-A Yield Based Crops sections of the workbook.

ELIGIBLE YIELD BASED CROPS/COMMODITIES						
6. Disaster Year for Adjustment	7. Commodity (Crop/Type/Intened Use)	8. Expected Acres	9. Expected Yield (per acre)	10. Unit of Measure (For ex. bu/ton/pound)	11. Expected Price (per unit of measure)	12. Total Expected Revenue

Complete the worksheet according to the following table.

Item		Instructions
<b>Eligible Yield Based Crops</b>		
6	Disaster Year for Adjustment	Enter the crop disaster year (2020 or 2021) using the dropdown menu for which an adjustment is required from item 1.  <b>Note:</b> Benchmark Year (item 2) must contain the word adjusted to populate on FSA-521-A.
7	Commodity	Enter the crop name, type, and intended use.  <b>Example:</b> Corn, YEL, GR
8	Expected Acres	Enter the expected acres that were not accommodated for when the reported revenue Additions or decreases.
9	Expected Yield	Enter the yield you expected to receive before the disaster event for the acres in item 9.
10	Unit of Measure	Enter the unit of measure for the commodity entered in item 8.  <b>Example:</b> Bushels for corn
11	Expected Price	Enter the price you expected to receive for the commodity listed in item 8.
12	Total Expected Revenue	Item 8 X item 9 X item 11.

## Emergency Relief Program Application Tool Worksheet Instructions (Continued)

The following is an example of CCC-521-A Data Entry Value Added and Inventory Based Commodity sections of the workbook.

ELIGIBLE VALUE ADDED BASED COMMODITIES			ELIGIBLE INVENTORY BASED CROPS/COMMODITIES		
13. Disaster Year for Adjustment	14. Eligible Value Added Commodities	15. Total Expected Revenue	16. Disaster Year for Adjustment	17. Eligible Inventory Based Commodities	18. Total Expected Revenue

Complete the worksheet according to the following table.

Item		Instructions
<b>Eligible Value Added Based Crops</b>		
13	Disaster Year for Adjustment	Enter the crop disaster year (2020 or 2021) using the drop-down menu for which an adjustment is required from item 1.  <b>Note:</b> Benchmark Year (item 2) must contain the word adjusted to populate on FSA-521-A.
14	Eligible Value-Added Commodities	Enter the value-added commodity name.
15	Total Expected Revenue	Enter the revenue you expected to receive for the value-based commodity
<b>Eligible Inventory Based Crops</b>		
16	Disaster Year for Adjustment	Enter the crop disaster year (2020 or 2021) using the drop-down menu for which an adjustment is required from item 1.  <b>Note:</b> Benchmark Year (item 2) must contain the word adjusted to populate on FSA-521-A.
17	Eligible Value-Added Commodities	Enter the value-added commodity name.
13	Disaster Year for Adjustment	Enter the crop disaster year (2020 or 2021) using the drop-down menu for which an adjustment is required from item 1.  <b>Note:</b> Benchmark Year (item 2) must contain the word adjusted to populate on FSA-521-A.
18	Total Expected Revenue	Enter the revenue you expected to receive for the value-based commodity

**Sample Letter for Producer to Provide Supportive Documentation**

The following is a sample letter for producers to provide supportive documentation within 30 calendar days when requested by COC.

Mr. ERP Farmer  
1400 Independence Avenue  
Anytown, USA 12345-9876

Dear Mr. Farmer:

This letter is in response to your [insert year] program year FSA-521, Emergency Relief Program (ERP) Phase 2 Application.

FSA has received form FSA-521; however, we have determined that additional information is required to process your application.

Supporting documentation is requested to verify information certified as follows: *(County Office shall specify which entries need additional documentation: benchmark year revenue; disaster year revenue; percent of expected revenue for specialty, high value, or other crops).*

Please submit the requested information no later than 30 calendar days after you receive this letter.

If the requested supportive documentation is not received during that timeframe, your application will be disapproved for the applicable disaster year.

Please contact us at your earliest convenience if you have any questions.

Sincerely,

CED

