

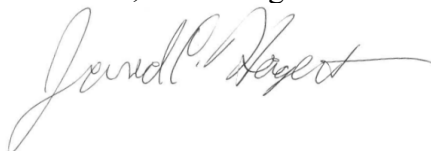
UNITED STATES DEPARTMENT OF AGRICULTURE

Farm Service Agency
Washington, DC 20250

**Web-Based Subsidiary Files
for 2009 and Subsequent Years
3-PL (Revision 2)**

Amendment 25

Approved by: Acting Deputy Administrator, Farm Programs



Amendment Transmittal

A Reasons for Amendment

Subparagraphs 21 C, 41 B, 41 C, 41 D, 41 E, 42 B, 305 A, 305 W, and 351 C have been amended to update eligibility software labels required by Executive Order 14168 of January 20, 2025.

Subparagraph 26 B has been amended to identify new business types exempt from 2014 and 2018 Farm Bills AGI provisions.

Subparagraph 27 B has been amended to identify new business types exempt from 2008 Farm Bill AGI provisions.

Subparagraph 28 B has been amended to identify new business types exempt from 2002 Farm Bill AGI provisions.

Subparagraph 85 C has been amended to clarify that Limited Partnerships are only eligible for “Person” type combinations in 2025 and prior years.

Subparagraph 132 B has been amended to identify new business types exempt from payment limitation and unable to be accessed in the Payment Limitation section of Subsidiary.

Subparagraph 142 E has been amended to provide Payment Limitation error messages associated with new payment limitation exempt business types.

Subparagraph 305 DD and 305 EE have been amended with updated screenshots.

Subparagraph 377 B has been amended to identify new business types using the “Joint Operations” interview process flow.

Subparagraph 378 E has been added to provide rules for the Pass-Through Entity Status Confirmation Business File interview screen.

Amendment Transmittal (Continued)

A Reasons for Amendment (Continued)

Subparagraph 405 C has been amended to clarify that the “Is more than one signature required for the *entity*?” interview question is applicable to the 2 new business types.

Subparagraph 405 F has been amended to correct the handbook reference.

Subparagraph 426 C has been amended to include the 2 new business types in the joint operation land contribution interview flow.

Subparagraph 521 A has been amended to identify the 2 new business types as joint operations.

Subparagraph 526 A has been amended to clarify that the member contribution page will display for customers classified as either of the 2 new business types.

Subparagraphs 530 C and 532 A have been amended to clarify that the Labor Compensation page will only display for plan years 2025 and prior.

Subparagraphs 533 C and 535 A have been amended to clarify that the Management Compensation page will only display for plan years 2025 and prior.

Amendment Transmittal (Continued)

Page Control Chart		
TC	Text	Exhibit
	3-3, 3-4 3-29, 3-30 3-41, 3-42 3-53, 3-54 3-108.5, 3-108.6 3-109, 3-110 3-110.5 through 3-110.8 3-115, 3-116 4-33 through 4-36 5-1, 5-2 5-19, 5-20 8-17, 8-18 8-52.5, 8-52.6 8-53, 8-54 8-55, 8-56 9-5, 9-6 10-41, 10-42 10-46.5, 10-46.6 (add) 10-165, 10-166 10-171, 10-172 10-233, 10-234 10-501, 10-502 10-519, 10-520 10-533, 10-534 10-539, 10-540 10-545, 10-546 10-551, 10-552	3, pages 1-2

21 Web-Based System Eligibility Records (Continued)

C Availability of Subsidiary Eligibility Data (Continued)

Description	2009 2010	2011	2012	2013	2014	2015 2016	2017 2018	2019	2020	2021	2022 through current year
AGI - 2008 Farm Bill - ConservationProgram \$1 Million Nonfarm Income	X	X	X	X	X	X	X	X	X	X	X
AGI - 2014 and 2018 Farm Bills		X	X	X	X	X	X	X	X	X	X
AGI - 75% Rule						X	X	X	X	X	X
AGI - 2020									X		
Beginning Farmer or Rancher	X	X	X	X	X	X	X	X	X	X	X
Cash Rent Tenant and Cropland	X	X	X	X	X	X	X	X	X	X	X
Conservation Compliance	X	X	X	X	X	X	X	X	X	X	X
Controlled Substance	X	X	X	X	X	X	X	X	X	X	X
Delinquent Debt	X	X	X	X	X	X	X	X	X	X	X
Federal Crop Insurance	X	X	X	X	X	X	X	X	X	X	X
Foreign Person	X	X	X	X	X	X	X	X	X	X	X
Fraud - including FCIC Fraud	X	X	X	X	X	X					
FSA-510 Pay Limit Exception Request									X	X	X
Limited Resource Farmer or Rancher	X	X	X	X	X	X	X	X	X	X	X
NAP Automatic Enrollment Opt Out											X
NAP Non-Compliance	X	X	X	X	X	X	X	X	X	X	X
Permitted Entity - 2002 Farm Bill	X	X	X	X	X	X	X	X	X	X	X
Person Eligibility - 2002 Farm Bill	X	X	X	X	X	X	X	X	X	X	X
SDA Farmer or Rancher:											
•*--includes ethnic or racial, but not women	X	X	X	X	X	X	X	X	X	X	X
• includes ethnic, racial, or women--*	X	X	X	X	X	X	X	X	X	X	X
Veteran Farmer or Rancher								X	X	X	X

21 Web-Based System Eligibility Records (Continued)**D BIA ID Number**

An eligibility record will **not** be created for BIA with the employer ID number. Indians represented by BIA are the producers requesting program benefits and as such eligibility records should be created and updated for the Indian represented by BIA, **not** BIA. BIA does **not** actually own land or participate in FSA programs. Therefore, there is no reason to create and update eligibility data for BIA.

* * *

25 AD-1026 Certification Information (Continued)

E Field Default Values

When new eligibility records are created, AD-1026 field values are defaulted according to the following.

Field	Default Value
"Certification"	"Not Filed", indicating the producer has not certified compliance and agreement with HELC/WC provisions.
"First Time Producer Filing AD-1026"	"No".
"Is the Producer's Affiliate Violation Applicable to RMA?"	
"Referred to NRCS"	
"Date Referred to NRCS"	
"Date First Time Producer Filing AD-1026"	"Blank".
"AD-1026 Date of Continuous Certification *--Filed by Producer"--*	
--"Date Original Documentation Filed"--	

26 AGI - 2014 and 2018 Farm Bills Determination Information**A Introduction**

The Agricultural Act of 2014, Pub L. 113-79, and the Agriculture Improvement Act of 2018 stipulate that a person or legal entity will **not** be eligible to receive certain program benefits during a crop, fiscal, or program year, as appropriate, if the average AGI for the 3 preceding tax years for the person or legal entity exceeds \$900,000.

Data in the Eligibility System, “Adjusted Gross Income – 2014 and 2018 Farm Bills” section is used to determine producer eligibility based on the AGI provisions. See 5-PL, Part 6 for additional information about determining producer eligibility with AGI provisions for years 2014 through 2020. See 6-PL, Part 8 for additional information about determining producer eligibility with AGI provisions for 2021 and subsequent years.

B Exempt Business Types

The AGI software is designed to prevent users from updating the AGI eligibility certification/determination for joint operations and entities that are exempt from the AGI provisions.

Entity	Entity Type
General Partnership	02
Joint Venture	03
--Limited Partnership (2026 and future)	05--
Federally Owned	08
State Owned	09
Public School	13
BIA	14
Indian Tribal Venture	20
*--Corporation – S Type	25
Limited Liability Company – Pass-Through	26--*

27 AGI - 2008 Farm Bill Determination Information

A Introduction

The Food, Conservation, and Energy Act of 2008, Section 1604, as amended by the American Taxpayer Relief Act of 2012, provides provisions for excluding individuals and entities from:

- commodity program \$500,000 nonfarm income certification/COC determination payment eligibility, if the average adjusted gross nonfarm income over the 3 taxable years preceding the most immediately preceding complete taxable year for the individual or entity exceeds \$500,000

Note: This applies to 2009 through 2013 **only**.

- direct payment \$750,000 farm income certification/COC determination eligibility, if the average adjusted gross farm income over the 3 taxable years preceding the most immediately preceding complete taxable year for the individual or entity exceeds \$750,000

Note: This applies to 2009 through 2013 **only**.

- conservation program \$1 million nonfarm income certification/COC determination payment eligibility, if the average adjusted gross nonfarm income over the 3 taxable years preceding the most immediately preceding complete taxable year for the individual or entity exceeds \$1,000,000; **unless, not** less than 66.66 percent of the average AGI of the individual or entity is average adjusted gross farm income.

The Consolidated and Further Continuing Appropriations Act, 2012, Pub. L. 112-55, provides for excluding individuals and entities from direct payment \$1 million total income certification/COC determination payment eligibility, if the average adjusted gross total income over the 3 taxable years preceding the most immediately preceding complete taxable year for the individual or entity exceeds \$1,000,000.

Note: This applies to 2012 and 2013 **only**.

Data in the Subsidiary Eligibility Screen, “Adjusted Gross Income - 2008 Farm Bill” section is used to determine producer eligibility based on the AGI provisions. See 4-PL, Part 6 for additional information for determining producer eligibility with AGI provisions.

27 AGI - 2008 Farm Bill Determination Information (Continued)

B Exempt Business Types

The AGI software is designed to prevent users from updating the AGI eligibility certification/determination for joint operations and entities that are exempt from the AGI provisions.

Entity	Entity Type
General Partnership	02
Joint Venture	03
--Limited Partnership (2026 and future)	05--
Federally Owned	08
State Owned	09
Public School	13
BIA	14
Indian Tribal Venture	20
*--Corporation – S Type	24
Limited Liability Company – Pass-Through	25--*

27 AGI - 2008 Farm Bill Determination Information (Continued)

H Updating Web-Eligibility AGI Certification From CPA or Attorney Statement

The following table provides instructions for dataloading information according to 4-PL, subparagraph 189 B, captured on CPA or attorney statement, into the web-based eligibility for AGI certification for the commodity program \$500,000 nonfarm income, direct payment \$750,000 farm income, direct payment \$1 million total income, and conservation program \$1 million nonfarm income.

If program is...	AND CPA or attorney statement indicates average adjusted gross...	THEN...
Commodity \$500,000 Nonfarm Income	nonfarm income is less than or equal to \$500,000	update Subsidiary Eligibility AGI to “Compliant - Producer”.
Direct Payment \$750,000 Farm Income	farm income is less than or equal to \$750,000	
Direct Payment \$1 Million Total Income	total income is less than or equal to \$1 million	
Conservation \$1 Million Nonfarm Income	nonfarm income is more than \$500,000, but less than or equal to \$1 million nonfarm income is more than \$1 million and at least 66.66 percent of the total average AGI is from farming, ranching or forestry operations	

I Recording COC Determinations for AGI

COC determinations reflecting that the producer has **not** met AGI provisions shall be recorded in the COC minutes according to 4-PL, subparagraph 189 D. COC determinations are **not** captured on CCC-931; however, web-eligibility **must** be updated to reflect the specific AGI determination recorded in the COC minutes for each specific determination made. See subparagraph 27 A and 4-PL, Part 6 for descriptions of AGI limitations.

28 AGI - 2002 Farm Bill Determination Information**A Introduction**

The Farm Security and Rural Investment Act of 2002, Section 1604 provides provisions for excluding individuals and entities from program payment eligibility if the average AGI for the 3 preceding tax years for the individual or entity exceeds \$2.5 million.

Data in the Subsidiary Eligibility Screen, “Adjusted Gross Income - 2002 Farm Bill” section is used to determine producer eligibility based on the AGI provisions for contracts approved in 2008 and prior years. See 1-PL, Part 6.5 for additional information for determining producer eligibility with AGI provisions.

B Exempt Business Types

The AGI software is designed to prevent users from updating the AGI eligibility certification/determination for joint operations and entities that are exempt from the AGI provisions.

Entity	Entity Type
General Partnership	02
Joint Venture	03
--Limited Partnership (2026 and future)	05--
Federally-owned	08
State-owned	09
Public School	13
BIA	14
Indian Tribal Venture	20
*--Corporation – S Type	24
Limited Liability Company – Pass-Through	25--*

41 SDA Farmer or Rancher (Continued)

B Example of the Subsidiary Eligibility Screen, “Socially Disadvantaged Farmer or Rancher” Section

The following is an example of the “Socially Disadvantaged Farmer or Rancher” section through year 2018.

*--

Socially Disadvantaged Farmer or Rancher

Includes Racial, Ethnic or Women

The producer, legal entity or joint operation certified they are a member of a group listed below whose members have been subject to racial, ethnic, or women prejudice because of their identity as members of a group without regard to their individual qualities:

- Women
- American Indians or Alaskan Natives, Asians or Asian Americans, Black or African Americans, Native Hawaiians or other Pacific Islanders, Hispanics

☐ Yes
 ☒ No

Includes Racial or Ethnic but NOT Women

The producer, legal entity or joint operation certified they are a member of a group listed below whose members have been subject to racial or ethnic (NOT Women) prejudice because of their identity as members of a group without regard to their individual qualities:

- American Indians or Alaskan Natives, Asians or Asian Americans, Black or African Americans, Native Hawaiians or other Pacific Islanders, Hispanics

☐ Yes
 ☒ No

--*

41 SDA Farmer or Rancher (Continued)

B Example of the Subsidiary Eligibility Screen, “Socially Disadvantaged Farmer or Rancher” Section (Continued)

The following is an example of the “Socially Disadvantaged Farmer or Rancher” section for 2019 and subsequent years.

*__

Socially Disadvantaged Farmer or Rancher	
Includes Racial, Ethnic or Women	
The producer, legal entity or joint operation certified they are a member of a group listed below whose members have been subject to racial, ethnic, or women prejudice because of their identity as members of a group without regard to their individual qualities:	
• Women • American Indians or Alaskan Natives, Asians or Asian Americans, Black or African Americans, Native Hawaiians or other Pacific Islanders, Hispanics	
☐ Yes	☒ No
CCC-860 Date Documentation Filed by Producer	
Original CCC-860 Date Documentation Filed by Producer	
Includes Racial or Ethnic but NOT Women	
The producer, legal entity or joint operation certified they are a member of a group listed below whose members have been subject to racial or ethnic (NOT Women) prejudice because of their identity as members of a group without regard to their individual qualities:	
• American Indians or Alaskan Natives, Asians or Asian Americans, Black or African Americans, Native Hawaiians or other Pacific Islanders, Hispanics	
☐ Yes	☒ No
CCC-860 Date Documentation Filed by Producer	
Original CCC-860 Date Documentation Filed by Producer	

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41 SDA Farmer or Rancher (Continued)

C Fields Applicable to SDA Farmer or Rancher

The following provides fields applicable to a SDA farmer or rancher.

*--

Field	Option	Explanation
“Includes Racial, Ethnic or Women”	“Yes”	Producer has certified compliance with SDA farmer or rancher provisions as defined under the Consolidated Farm and Rural Development Act of 2003 (includes racial, ethnic, or women).
	“No”	Producer has not certified compliance with SDA farmer or rancher provisions as defined under the Consolidated Farm and Rural Development Act of 2003 (includes racial, ethnic, or women).
CCC-860 Date Documentation Filed by Producer		The date the producer filed the CCC-860 certifying compliance with SDA farmer or rancher provisions applicable to racial or ethnic groups, or women.
Original CCC-860 Date Documentation Filed by Producer		Auto populated with the earliest date the producer filed the CCC-860 certifying compliance with SDA farmer or rancher provisions applicable to racial or ethnic groups, or women for the year. This field is applicable for 2019 and subsequent years and is read only for County Office users. Authorized State and National Office users can update the field according to paragraph 47.
“Includes Racial or Ethnic but NOT Women”	“Yes”	Producer has certified compliance with SDA farmer or rancher provisions as defined under the Food, Agriculture, Conservation, and Trade Act of 1990 (includes racial or ethnic, but not women).
	“No”	Producer has not certified compliance with SDA farmer or rancher provisions as defined under the Food, Agriculture, Conservation, and Trade Act of 1990 (includes racial or ethnic, but not women).
CCC-860 Date Documentation Filed by Producer		The date the producer filed the CCC-860 certifying compliance with SDA farmer or rancher provisions applicable to racial or ethnic groups but NOT women.
Original CCC-860 Date Documentation Filed by Producer		Auto populated with the earliest date the producer filed the CCC-860 certifying compliance with SDA farmer or rancher provisions applicable to racial or ethnic groups but NOT women for the year. This field is applicable for 2019 and subsequent years and is read only for County Office users. Authorized State and National Office users can update the field according to paragraph 47.

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41 SDA Farmer or Rancher (Continued)

D New Producer Default Value

When new eligibility records are created, SDA Farmer or Rancher field values are defaulted according to the following.

*--

Field	Default Value
"Includes Racial, Ethnic or Women"	"No" indicating the producer has not filed a CCC-860 certifying compliance with SDA farmer or rancher provisions applicable to racial or ethnic groups or women.
"CCC-860 Date Documentation Filed by Producer"	"Blank".
"Original CCC-860 Date Documentation Filed by Producer"	
"Includes Racial or Ethnic but NOT Women"	"No" indicating the producer has not filed a CCC-860 certifying compliance with SDA farmer or rancher provisions applicable to racial or ethnic groups but not women.
"CCC-860 Date Documentation Filed by Producer"	"Blank".
"Original CCC-860 Date Documentation Filed by Producer"	

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41 SDA Farmer or Rancher (Continued)

E Error Messages

The following provides error messages that may be displayed when updating “Socially Disadvantaged Farmer or Rancher” eligibility data in 2019 and subsequent years.

*--

Message	Reason for Message	Corrective Action
“Includes Racial, Ethnic or Women – Must enter date the producer filed the CCC-860 for Social Disadvantaged Farmer or Rancher.”	User selected “Yes” for the SDA certification which includes racial, ethnic or women but did not provide a date for “CCC-860 Date Documentation Filed by Producer” field.	Take either of the following actions: • select “No” for the SDA including racial, ethnic or women certification • enter a date in the “CCC-860 Date Documentation Filed by Producer” field
“Includes Racial, Ethnic or Women – CCC-860 Date Documentation Filed by Producer is not allowed if Socially Disadvantaged Farmer or Rancher is No.”	User indicated the producer has not filed the required documentation to certify SDA farmer or rancher including racial, ethnic or women status; however, a date was entered in the “CCC-860 Date Documentation Filed by Producer” field.	Take either of the following actions: • remove date from the “CCC-860 Date Documentation Filed by Producer” field • select “Yes” for the SDA including racial, ethnic or women certification (if supported by the CCC-860).
“CCC-860 Date Documentation Filed by Producer Includes Women – Date cannot be later than todays date.”	Date entered or selected in the “CCC-860 Date Documentation Filed by Producer” field is later than the current date.	Reenter a valid date or select a date using the calendar icon.
“CCC-860 Date Documentation Filed by Producer Includes Women – Invalid date.”	Date entered for “CCC-860 Date Documentation Filed by Producer” field is in an invalid format, such as dd/mm/yyyy.	Reenter date in an acceptable format according to subparagraph 13 A.

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41 SDA Farmer or Rancher (Continued)

E Error Messages (Continued)

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Message	Reason for Message	Corrective Action
“CCC-860 Date Documentation Filed by Producer Includes Women – Date entry not formatted correctly. Mm/dd/yyyy, mm/dd/yy, mmddyyyy or mmddyy.”	Date entered for the “CCC-860 Date Documentation Filed by Producer” field is not in an acceptable format.	Reenter date in an acceptable format according to subparagraph 13 A.
“CCC-860 Date Documentation Filed by Producer Includes Women – Date Original Documentation Filed cannot be later than Date Documentation Filed by Producer.”	User entered a subsequent certification date that is earlier than a certification date previously recorded.	Work through the State Payment Eligibility specialist to correct the “Date Original Documentation Filed” date.
“Includes Racial or Ethnic but NOT Women – Must enter date the producer filed the CCC-860 for Social Disadvantaged Farmer or Rancher”	User selected “Yes” for the SDA certification which includes racial or ethnic but NOT women but did not provide a date for “CCC-860 Date Documentation Filed by Producer” field.	Take either of the following actions: • select “No” for the SDA including racial or ethnic but NOT women certification • enter a date in the “CCC-860 Date Documentation Filed by Producer” field.
“Includes Racial or Ethnic but NOT Women – CCC-860 Date Documentation Filed by Producer is not allowed if Socially Disadvantaged Farmer or Rancher is No.”	User indicated the producer has not filed the required documentation to certify SDA farmer or rancher including racial or ethnic but NOT women status; however, a date was entered in the “CCC-860 Date Documentation Filed by Producer” field.	Take either of the following actions: • remove date from the “CCC-860 Date Documentation Filed by Producer” field • select “Yes” for the SDA including racial or ethnic but NOT women certification (if supported by the CCC-860).

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41 SDA Farmer or Rancher (Continued)

E Error Messages (Continued)

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Message	Reason for Message	Corrective Action
“CCC-860 Date Documentation Filed by Producer Not Including Women – Date cannot be later than today's date.”	Date entered or selected in the “CCC-860 Date Documentation Filed by Producer” field is later than the current date.	Reenter a valid date or select a date using the calendar icon.
“CCC-860 Date Documentation Filed by Producer Not Including Women – Invalid date.”	Date entered for “CCC-860 Date Documentation Filed by Producer” field is in an invalid format, such as dd/mm/yyyy.	Reenter date in an acceptable format according to subparagraph 13 A.
“CCC-860 Date Documentation Filed by Producer Not Including Women – Date entry not formatted correctly. Mm/dd/yyyy, mm/dd/yy, mmddyyyy or mmddyy.”	Date entered for the “CCC-860 Date Documentation Filed by Producer” field is not in an acceptable format.	Reenter date in an acceptable format according to subparagraph 13 A.
“CCC-860 Date Documentation Filed by Producer Not Including Women – Date Original Documentation Filed cannot be later than Date Documentation Filed by Producer.”	User entered a subsequent certification date that is earlier than a certification date previously recorded.	Work through the State Payment Eligibility specialist to correct the “Date Original Documentation Filed” date.

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42 Eligibility Determinations After Business Partner Merge (Continued)

B Eligibility Determination Table (Continued)

Eligibility Determination	Field	IF the customer's records do not match, then eligibility is...	IF the customer's records match, then eligibility is...
Delinquent Debt	COC Determination/ Certification	Yes	the same value from the merged records.
	Source of Delinquent Debt Determination	Other	
	Additional Information	Blank	
Federal Crop Insurance	Certification/COC Determination	Requirements Not Met	the same value from the merged records.
Foreign Person	COC Determination	Not Applicable - if the citizenship country in Business Partner is: • United States • anything other than United States and resident alien is "Yes"	Not Applicable - if the citizenship country in Business Partner is: • United States • anything other than United States and resident alien is "Yes".
		Pending - if the citizenship country in Business Partner is not United States and resident alien is "No" or "Unknown"	Pending - if the citizenship country in Business Partner is not United States and resident alien is "No" or "Unknown".
Limited Resource Farmer or Rancher	Certification/COC Determination	No	the same value from the merged records.
	CCC-860 Date Documentation Filed by Producer	Blank	
	Original CCC-860 Date Documentation Filed by Producer	Blank	
--NAP Automatic Enrollment Opt Out	Certification	No	the same value from the merged records.--
	CCC-860 Date Documentation Filed by Producer	Blank	
	Original CCC-860 Date Documentation Filed by Producer	Blank	
NAP Non-Compliance	COC Determination	Not compliant – COC	the same value from the merged records.
	Year of Violation	Set to the year with the lowest number	

42 Eligibility Determinations After Business Partner Merge (Continued)

B Eligibility Determination Table (Continued)

Eligibility Determination	Field	IF the customer's records do not match, then eligibility is...	IF the customer's records match, then eligibility is...
Permitted Entity – 2002 Farm Bill	COC Determination	Yes	the same value from the merged records.
Person Eligibility – 2002 Farm Bill	COC Determination	Not Filed	the same value from the merged records.
	Date Documentation Filed by Producer	Blank	
	COC Determination Date	Blank	
Socially Disadvantaged Farmer or Rancher	Includes Racial, Ethnic *--and Women--* certification	No	the same value from the merged records.
	CCC-860 Date Documentation Filed by Producer	Blank	
	Original CCC-860 Date Documentation Filed by Producer	Blank	
	Includes Racial and Ethnic *--but NOT Women--* certification	No	
	CCC-860 Date Documentation Filed by Producer	Blank	
	Original CCC-860 Date Documentation Filed by Producer	Blank	

85 Combination Reasons (Continued)

C Reasons for “Person” Type Combinations

The following table provides:

- Subsidiary Combined Producers Screen, “Add Combination” section, “Reason” drop-down list reasons when the user selects “Person” type combination
- 1-PL paragraph references that contain the reasons for combinations.

Note: The information is specific to the business type of the selected customer in the “Customer” box.

Selected Customer	Combination Reason	1-PL Paragraph Reference
Individual	Husband and wife.	253
	Individual operating as a small business.	113
	Majority interest in an entity.	313
	Sole beneficiary in a trust.	363
	Heir and estate.	332
	Grantor and revocable trust.	363
	Minor child and parent/guardian.	254
	Requested “1 Person” joint operation.	293
	Combined members have majority interest.	313
Individual Operating as a Small Business	Individual operating as a small business.	113
Corporations, Limited Liability Company, Limited *--Partnership (2025 and prior years only)--*	Majority interest in an entity.	313
	Common members with majority interest in multiple entities.	313
	Requested “1 Person” joint operation.	293
	Sole beneficiary.	363
	Combined members have majority interest.	313

85 Combination Reasons (Continued)

C Reason Codes for “Person” Type Combinations (Continued)

Selected Customer	Combination Reason	1-PL Paragraph Reference
Trust - Revocable	Sole beneficiary.	363
	Grantor and revocable trust.	363
	Requested “1 Person” joint operation.	293
	Majority interest in an entity.	313
	Combined members have majority interest.	313
Trust - Irrevocable	Sole beneficiary.	363
	Requested “1 Person” joint operation.	293
	Combined members have majority interest.	313
Estate	Heir and estate.	332
	Requested “1 Person” joint operation.	293
	Majority interest in an entity.	313
	Sole beneficiary.	363
	Combined members have majority interest.	313
State and Local Government	Combined State entity.	256
	Sole beneficiary.	363
Churches, Charities, and Nonprofit Organizations	Organization and parent organization.	256
	Note: Because provisions for this combination reason are applicable to 4-PL and 1-PL, a combination updated with this reason will be recorded for both “Attribution” and “Person”.	
	Sole beneficiary.	363

86-95 (Reserved)

Part 5 Web-Based Payment Limitation System**131 Nationwide Database****A Introduction**

The web-based Payment Limitation System provides 1 nationwide database to control payment limitation. For multi county producers, this will allow program payments to be issued on a first-come, first- served basis.

This part provides guidance on the following topics:

- reductions to payment limitation
- recording payment limitation adjustments for inheritance provision
- recording payment limitation adjustments for program provisions
- viewing and printing payment limitation reports.

B Why This Part Is Important

This part is important because automated payment processes use payment limitation data to issue payments.

C Year-Specific File

The payment limitation database is year-specific. County Offices **must** be sure to select the appropriate year when accessing, viewing, and updating the producer's payment limitation record.

132 Guidelines**A Overview**

County Offices shall follow the guidelines in this paragraph when viewing or updating payment limitation records.

B Payment Limitation Details

Payment limitation details may be viewed/printed for:

- producers with a Business Partner legacy link; payment limitation details will be available for individuals, entities, and members of entities/joint operation
- programs when payment limitation is applicable.

Payment limitation is **not** applicable to the following Business Partner business types and **cannot** be viewed and/or printed:

- BIA
- Federal-owned
- financial institution
- general entity member
- general partnership
- Indian tribal venture
- Indians represented by BIA
- joint venture
- news media
- other
- public body
- *--limited partnership (2026 and future years)
- Corporation – S Type
- Limited Liability Company – Pass-Through.--*

142 Using the Web-Based Payment Limitation System (Continued)

E Error Messages

The business type of the selected customer determines if:

- the customer is eligible to receive payments for the selected year and program
- payment limitation is applicable for the selected customer, year, and program.

Error messages will be displayed according to the following table.

IF the selected customer has a business type of...	AND...	THEN the system will display the error message...
“General Partnership”		“Payment limitation is not applicable for General Partnerships.”
“Joint Venture”		“Payment limitation is not applicable for Joint Ventures.”
*--“Limited Partnership”	Selected year is 2026 or subsequent year	“Payment limitation is not applicable for Limited Partnerships.”
“Corporation – S Type”		“Payment limitation is not applicable for Corporation – S Type.”
“Limited Liability Company – Pass-Through”		“Payment limitation is not applicable for Limited Liability Company – Pass-Through.”--*
“Indians Represented by Bureau of Indian Affairs”		“Payment limitation is not applicable for Indians Represented by Bureau of Indian Affairs.”
“Indian Tribal Ventures”		“Payment limitation is not applicable for Indian Tribal Ventures.”
“Public School”	public school entities are not eligible for payments for the selected year and program	“Customer has a business type that is not eligible for payment for the selected program.”
	public school entities are: • eligible for payments for the selected year and program • located in a State with a population of less than 1.5 million	“Payment limitation is not applicable because the selected customer has a Business Partner link to a State with unlimited payment limitation for Public Schools.”

142 Using the Web-Based Payment Limitation System (Continued)

E Error Messages (Continued)

IF the selected customer has a business type of...	AND...	THEN the system will display the error message...
"Federal Owned Entity"	Federal-owned entities are not eligible for payments for the selected year and program	"Customer has a business type that is not eligible for payment for the selected program."
"State and Local Government"	State and local government entities are not eligible for payments for the selected year and program	
"Bureau of Indian Affairs"		
"News Media"		
"Public Body"		
"Other"		
"General Entity Member"		
"Financial Institution"		

305 County Eligibility Reports (Continued)**A Introduction (Continued)**

- “Delinquent Debt”
- “Federal Crop Insurance”
- “Foreign Person”
- “Fraud - including FCIC Fraud” (2016 and prior years)
- “FSA-510 Pay Limit Exception Report” (2020 and subsequent years)
- “CCC-943 75% Average Gross Income” (2024 and subsequent years)
- “Limited Resource Farmer or Rancher”
- “NAP Automatic Enrollment Opt Out” (2022 and subsequent years)
- “NAP Non-Compliance”
- “Permitted Entity - 2002 Farm Bill”
- “Person Eligibility - 2002 Farm Bill”
- *--“SDA - Racial, Ethnic and Women”
- “SDA - Ethnic and Racial but NOT Women”--*
- Veteran Farmer or Rancher”.

These reports are:

- county specific
- generated using the reporting database.

305 County Eligibility Reports (Continued)

B Accessing the County Eligibility Reports

Access the web-based Subsidiary Screen SUBWEB001 according to paragraph 9. On Subsidiary Screen SUBWEB001, CLICK “**Reports**” link on the top Navigation Menu to access the Subsidiary Reports Screen.

The following is an example of Subsidiary Screen SUBWEB001.

*--



USDA United States Department of Agriculture
Farm Service Agency

Subsidiary

Subsidiary Home | About Subsidiary | Help | Contact Us | Exit Subsidiary | Logout of eAuth
Eligibility | Business File | Combined Producers | Payment Limitations | Recording County | Subsidiary Print | Reports

Links
Get Change Alerts
Customer Search
Receipt for Service

Customer Name:

Screen ID: SUBWEB001

--*

305 County Eligibility Reports (Continued)

W County Eligibility Reports Screen, “Socially Disadvantaged Farmer or Rancher” Section

Reports may be generated that will provide the user information on who has a “Socially Disadvantaged Farmer or Rancher” certification recorded in the web-based eligibility files. The following is an example of the “Socially Disadvantaged Farmer or Rancher” section.

*__

Socially Disadvantaged Farmer or Rancher	
Includes Racial, Ethnic or Women	
The producer, legal entity or joint operation certified they are a member of a group listed below whose members have been subject to racial, ethnic, or women prejudice because of their identity as members of a group without regard to their individual qualities: • Women • American Indians or Alaskan Natives, Asians or Asian Americans, Black or African Americans, Native Hawaiians or other Pacific Islanders, Hispanics	
☐ Yes	☐ No
☐ CCC-860 Date Documentation Filed by Producer	
☐ Original CCC-860 Date Documentation Filed by Producer	
Includes Racial or Ethnic but NOT Women	
The producer, legal entity or joint operation certified they are a member of a group listed below whose members have been subject to racial or ethnic (NOT Women) prejudice because of their identity as members of a group without regard to their individual qualities: • American Indians or Alaskan Natives, Asians or Asian Americans, Black or African Americans, Native Hawaiians or other Pacific Islanders, Hispanics	
☐ Yes	☐ No
☐ CCC-860 Date Documentation Filed by Producer	
☐ Original CCC-860 Date Documentation Filed by Producer	

__*

305 County Eligibility Reports (Continued)

**W County Eligibility Reports Screen, “Socially Disadvantaged Farmer or Rancher”
Section (Continued)**

The following provides information about the “Socially Disadvantaged Farmer or Rancher” section.

*--

Certification	Field/ Button	Description
“Includes Racial, Ethnic and Women”	“Yes”	Checking this box will generate a report that will list every person in the web-based Eligibility System, “Socially Disadvantaged Farmer or Rancher” section that has the “Yes” checked for “Includes Racial, Ethnic and Women”.
	“No”	Checking this box will generate a report that will list every person in the web-based Eligibility System, “Socially Disadvantaged Farmer or Rancher” section that has the “N” checked for “Includes Racial, Ethnic and Women”.
“CCC-860 Date Documentation Filed by Producer”		In 2019 and subsequent years, checking this box and entering a date will generate a report that will list every person in the web-based Eligibility System, “Socially Disadvantaged Farmer or Rancher Includes Racial, Ethnic or Women” section that has a “CCC-860 Date Documentation Filed by Producer” for that date. If a date is not entered, the report will identify all producers.
“Original CCC-860 Date Documentation Filed by Producer”		In 2019 and subsequent years, checking this box and entering a date will generate a report that will list every person in the web-based Eligibility System, “Socially Disadvantaged Farmer or Rancher Includes Racial, Ethnic or Women” section that has an “Original CCC-860 Date Documentation Filed by Producer” for that date. If a date is not entered, the report will identify all producers.
“Includes Racial and Ethnic but NOT Women”	“Yes”	Checking this box will generate a report that will list every person in the web-based Eligibility System, “Socially Disadvantaged Farmer or Rancher” section that has the “Y” checked for “Includes Racial and Ethnic but NOT Women”.
	“No”	Checking this box will generate a report that will list every person in the web-based Eligibility System, “Socially Disadvantaged Farmer or Rancher” section that has the “No” checked for “Includes Racial and Ethnic but NOT Women”.

--*

305 County Eligibility Reports (Continued)

W County Eligibility Reports Screen, “Socially Disadvantaged Farmer or Rancher”
Section (Continued)

*--

Certification	Field/ Button	Description
“CCC-860 Date Documentation Filed by Producer”		In 2019 and subsequent years, checking this box and entering a date will generate a report that will list every person in the web-based Eligibility System, “Socially Disadvantaged Farmer or Rancher Includes Racial and Ethnic but NOT Women” section that has a “CCC-860 Date Documentation Filed by Producer” for that date. If a date is not entered, the report will identify all producers.
“Original CCC-860 Date Documentation Filed by Producer”		In 2019 and subsequent years, checking this box and entering a date will generate a report that will list every person in the web-based Eligibility System, “Socially Disadvantaged Farmer or Rancher Includes Racial and Ethnic but NOT Women” section that has an “Original CCC-860 Date Documentation Filed by Producer” for that date. If a date is not entered, the report will identify all producers.

--*

305 County Eligibility Reports (Continued)

X County Eligibility Reports Screen, “Adjusted Gross Income – 75% Rule” Section

Reports may be generated that will provide the user information on who has an “Adjusted Gross Income – 75% Rule” certification recorded in the web-based eligibility files. The following is an example of the “Adjusted Gross Income – 75% Rule” section.

Adjusted Gross Income - 75% Rule

Certification

Producer Certifies at least 75% of their average adjusted gross income was derived from farming, ranching or forestry?

☐ Yes ☐ No

☐ Date Documentation Filed by Producer 

☐ Date Original Documentation Filed 

The following provides information about the “Adjusted Gross Income – 75% Rule” section.

Field/Button	Description
“Yes”	Checking this box will generate a report that will list every person in the web-based Eligibility System, “Adjusted Gross Income – 75% Rule” section that has “Yes” checked.
“No”	Checking this box will generate a report that will list every person in the web-based Eligibility System, “Adjusted Gross Income – 75% Rule” section that has “No” checked.
“Date Documentation Filed by Producer”	Checking this box and entering a date will generate a report that will list every person in the web-based Eligibility System, “Adjusted Gross Income – 75% Rule” section that has the “Date Documentation Filed by Producer” recorded for that date. If a date is not entered, the report will identify all producers.
“Date Original Documentation Filed”	Checking this box and entering a date will generate a report that will list every person in the web-based Eligibility System, “Adjusted Gross Income – 75% Rule” section that has the “Date Original Documentation Filed” recorded for that date. If a date is not entered, the report will identify all producers.

305 County Eligibility Reports (Continued)

DD PDF Report Format

The following is an example of the County Eligibility Report in PDF format. The first page of the report will identify the fields requested in the eligibility search criteria. The second and succeeding pages will list the producers meeting all of the selected fields.

Example Page 1:

*--

 United States Department of Agriculture 2026		County Eligibility Report 05043 Drew - Arkansas		4/23/26 9:36 AM
Eligibility Search Criteria				
Name		Value		
AD-1026				
Certification		Certified		
Actively Engaged				
COC Determination		Actively Engaged		

Example Page 2:

Name	Recording State	Recording County
	Arkansas	Drew
	Arkansas	Lincoln
	Illinois	Madison
	Illinois	Madison
	Illinois	Madison
	Arkansas	Drew
	Arkansas	Drew
	Arkansas	Chicot
	Arkansas	Chicot

--*

305 County Eligibility Reports (Continued)

EE Spreadsheet Report Format

The following is an example of the County Eligibility Report in the “Spreadsheet” format. This format may be saved as an Excel document.

*--

COUNTY ELIGIBILITY REPORT								
2026 05043 Drew - Arkansas		Thu Apr 23 09:44:48 CDT 2026						
Eligibility Search Criteria								
AD-1026	Certification		Certified					
Actively Engaged	COC Determination		Actively Engaged					
LAST NAME OR BUSINESS NAME	FIRST NAME	RECORDING STATE	RECORDING COUNTY	DELIVERY ADDRESS LINE	CITY	STATE	Zip Code + 4	EMAIL ADDRESS
		Arkansas	Drew		MONTICELLO	AR	71655 -	xxx@gmail.com
		Arkansas	Lincoln		TILLAR	AR	71670 -	
		Illinois	Madison		NEW DOUGLAS	IL	62074 -	
		Illinois	Madison		NEW DOUGLAS	IL	62074 -	
		Illinois	Madison		NEW DOUGLAS	IL	62074 -	xxx@gmail.com
		Arkansas	Drew		MONTICELLO	AR	71657 -	
		Arkansas	Drew		MONTICELLO	AR	71655 -	
		Arkansas	Chicot		DERMOTT	AR	71638 -	
		Arkansas	Chicot		DERMOTT	AR	71638 -	
		Arkansas	Chicot		LAKE VILLAGE	AR	71653 -	

--*

351 Subsidiary Rollover Process (Continued)

C How Eligibility Data Is Rolled Over for 2009 and Subsequent Years (Continued)

Eligibility Determination Information	Rollover Provisions		
Permitted Entity - 2002 Farm Bill	Previous year information will rollover to the new FY.		
Person Determination - 2002 Farm Bill			
Planted Converted Wetland	Reset to “Compliant”.		
SDA Farmer or Rancher: - including racial, ethnic, and *--women - including racial and ethnic, but not women.--*	Previous year information will rollover to the new FY.		
Veteran Farmer or Rancher – Veteran Certification	The current year certification will be rolled to the next FY.		
Veteran Farmer or Rancher – Farmer or Rancher who served in the Armed Forces not operating a farm or ranch more than 10 years	Eligibility information will rollover to the new FY based on the following.		
	If the producer is...	THEN...	
	not a farmer or rancher who served in the Armed Forces not operating a farm or ranch more than 10 years	current year certification will be rolled to the next FY.	
	a farmer or rancher who served in the Armed Forces not operating a farm or ranch more than 10 years	if the farmer or rancher who served in the Armed Forces has been operating a farm or ranch:	
		greater than 10 years	the certification will be reset to “No”.
		less than or equal to 10 years	the certification will be rolled to the next FY.

351 Subsidiary Rollover Process (Continued)**C How Eligibility Data Is Rolled Over for 2009 and Subsequent Years (Continued)**

The following certifications/determinations will reset to the default values in the new FY
 --(beginning with 2023 subsidiary rollover) for producers or businesses with members with--
 a deceased date of death and death confirmation in Business Partner:

- Actively Engaged
- Actively Engaged – 2002 Farm Bill
- AD-1026

Note: The AD-1026 certification will only be reset for deceased producers and will not be reset for businesses with deceased members.

- *--Beginning Farmer/Rancher--*
- Cash Rent Tenant
- Cropland Factor
- Permitted Entity – 2002 Farm Bill
- Person Eligibility – 2002 Farm Bill
- *--Socially Disadvantaged Farmer/Rancher
- Veteran Farmer/Rancher
- Veteran Farmer/Rancher Certification.--*

D Business File Rollover Process

For the Business File software, only the most current farm operating plan is created for the new subsidiary year. The following criteria are used to determine the most current farm operating plan:

- status is “determined”
- no “end date”.

Note: See subparagraphs 366 A and D for additional information on status, start dates, and end dates.

Section 2 Recording Farm Operating Plan Information by Customer Type

377 Overview

A Introduction

Information collected for a farm operating plan is contingent on many factors, such as:

- type of farming operation
- inputs provided to the farming operation by the producer and/or its members.

Although some information is applicable for certain types of businesses that is **not** applicable for others, generally there are 4 categories that determine the flow of the interview process and which questions are displayed to the user, as follows:

- individuals
- entities without members
- entities with members
- joint operations.

This section provides a description of the interview process flow, based on the type of farming operation for which CCC-902 is being filed.

Note: This section describes the process of collecting information and what information is required, based on the business type of the farming operation. See Section 3 for detailed information and the available options on each page that are displayed through the interview process.

377 Overview (Continued)

B Interview Process Flow

The Business File software reads the business type for the selected year from Business Partner to determine the interview process flow. The following table identifies which process flow is applicable for each business type in Business Partner.

Interview Process Flow	Business Partner Business Type
Individual	• Individuals • Revocable Trust using SSN • Limited Liability Company using SSN
Entities Without Members	• Churches, Charities, and Nonprofit Organizations • State and Local Government • Public Schools
Entities With Members	• Corporation • Individual Operating as a Small Business • Limited Liability Company •*--Limited Partnership (2025 and prior years)--* • Estate • Irrevocable Trust • Revocable Trust
Joint Operations	• General Partnership • Joint Venture •*--Limited Partnership (2026 and subsequent years) • Corporation – S Type • Limited Liability Company – Pass-Through--*
Business Types Not Recorded Though the Business File Process	• Indians Represented by BIA • Indian Tribal Venture • Federally Owned

*--378 Business Type Interview Process Flow Charts (Continued)

E Pass-Through Entity Status Confirmation Screen

Additional customer types were introduced for 2026 and subsequent years through H.R. 1 2025. This change allows producers to accurately identify their entity type according to IRS definition; however, it is important to verify that the customer type is correctly recorded in CRM Business Partner according to 11-CM to ensure correct payment eligibility and the correct interview process flow.

To assist with this confirmation, an additional screen is displayed for the following customer roles:

- Corporation
- Corporation S-Type
- Limited Liability Company
- Limited Liability Company – Pass-Through.

This screen allows the producer to verify their customer type prior to assigning a plan version number and preventing the user from proceeding with the interview if there is a customer role mismatch. The following is an example of the verification screen displayed for a Corporation S-Type.

USDA United States Department of Agriculture
Farm Service Agency Business File System

Subsidiary Home | About Subsidiary | Help | Contact Us | Exit Subsidiary | Logout of eAuth
 Eligibility | Business File | Combined Producers | Payment Limitations | Recording County | Subsidiary Print | Reports

Business File Menu
 Welcome: [User Name]
 User Role: FSACO
[Select Different Customer](#)
[Record New Farm Operating Plan](#)
[Manage Customer](#)
[Receipt For Service](#)

Pass-Through Status

Is the Corporation - S Type classified as a "qualified pass-through entity" according to IRS definitions?

☐ Yes
☐ No

[< Back](#) [Save & Continue >](#)

BF004b [Back to Top ^](#)

[Subsidiary Home](#) | [FSA Internet](#) | [FSA Intranet](#) | [USDA.gov](#)
[Site Map](#) | [Policies and Links](#) | [FOIA](#) | [Accessibility Statement](#) | [Privacy](#) | [Non-Discrimination](#) | [Information Quality](#) | [USA.gov](#) | [White House](#)

The interview question will dynamically identify the customer role, as opposed to the producer name. A response is required to continue through the interview process.--*

*--378 Business Type Interview Process Flow Charts (Continued)

E Pass-Through Entity Status Confirmation Screen (Continued)

If the producer's reported pass-through status does not match the current customer role, the interview will display an error message and direct the user to confirm the pass-through status. Users will be unable to proceed through the interview while the error persists. If necessary, the user will update the customer role in CRM Business Partner according to 11-CM, Part 3, Section 1. The following is an example of a customer role/pass-through status mismatch error.

USDA United States Department of Agriculture
Farm Service Agency Business File System

Subsidiary Home | About Subsidiary | Help | Contact Us | Exit Subsidiary | Logout of eAuth
Eligibility | Business File | Combined Producers | Payment Limitations | Recording County | Subsidiary Print | Reports

Business File Menu
Welcome: SANDRA GRAYSON
User Role: FSACO
[Select Different Customer](#)
[Record New Farm Operating Plan](#)
[Manage Customer](#)
[Receipt For Service](#)

Pass-Through Status

 • The response selected does not match the current customer role. Please verify the customer type and update the customer role in CRM Business Partner, if necessary. Once the customer role has been updated, record a new Farm Operating Plan.

Is the Corporation - S Type classified as a "qualified pass-through entity" according to IRS definitions?

☐ Yes
☒ No

[< Back](#) [Save & Continue >](#)

BF004b [Back to Top ^](#)

[Subsidiary Home](#) | [FSA Internet](#) | [FSA Intranet](#) | [USDA.gov](#)
[Site Map](#) | [Policies and Links](#) | [FOIA](#) | [Accessibility Statement](#) | [Privacy](#) | [Non-Discrimination](#) | [Information Quality](#) | [USA.gov](#) | [White House](#)

If a customer role change is completed, the user must use the “Record New Farm Operating Plan” function according to paragraph 367. Users will not be able to copy a plan to a year in which a customer role change has occurred and any previously recorded plans for that year will be terminated because of the customer role change, see subparagraph 366 A.--*

405 General Information Page (Continued)

C Information on the Page (Continued)

Business Type	Question/Field	Description
Entities and Joint Operations (Continued)	“Is more than one signature required *--for the (customer type)?”	Question is displayed for legal entities, corporation S type, and limited liability company – pass-through customers. Because all members of general partnerships and joint ventures are required to sign CCC-902, this question is not displayed. Available--* options are: • “Yes” • “No” • “No Response”. Note: If the producer does not want to respond, select “No Response”.
	“Number of required signatures.”	If more than 1 signature is required for the entity or joint operation: • an entry is required • number entered must be greater than 1 • number must be a whole number.
State and Local Government	“Type of government entity.”	Question is only displayed if the business type for the customer is “State and Local Government”. The available options are: • “State-owned” • “county-owned” • “city-owned”.

405 General Information Page (Continued)

C Information on the Page (Continued)

Business Type	Question/Field	Description
Revocable Trust	“Has the grantor provided a copy of the trust agreement? “	Available options are: • “Yes” • “No”.
Irrevocable Trust	“Has the grantor provided a copy of the trust agreement?”	Available options are: • “Yes” • “No”.
Estates	“What is the date that this estate was formed?”	Date the estate was formed will automatically update from the deceased date of death.
	“Select Deceased from SCIMS.”	Displays the SCIMS Search Page so that the deceased individual associated with the estate can be selected. After the deceased individual has been selected from *--Business Partner/SCIMS, the system will retrieve the following information from Business Partner/SCIMS:--* • deceased individual’s name • last 4 digits of the deceased individual’s SSN • date of death.

405 General Information Page (Continued)

F Validation Error Messages (Continued)

Error Message	Corrective Action
“A response was not provided indicating the number of signatures required to act on behalf of the <i>(entity/joint operation)</i> .”	Enter number of signatures required between 2 and 255.
“A response was not provided identifying the deceased individual.”	The deceased individual must be attached to the farm operating plan for the estate. Take the following actions, as applicable: • record the individual in Business Partner • record the deceased individual in Business Partner along with the date of death.
“The deceased individual must be recorded in the fiduciary system with the date of death.”	Access Business Partner and record the date of death for the deceased individual according *--to 11-CM.--*
“The documentation for the irrevocable trust must be provided.”	Available options are: • “Yes” • “No”.

406 Minor General Information Page

A Introduction

The Minor General Information Page:

- is only displayed if the selected producer/member:
 - is an individual
 - will **not** be 18 years of age by the status date for the applicable subsidiary year

Note: The status date is June 1 of the applicable subsidiary year. The birth date is retrieved from Business Partner for the selected customer.

- allows users to answer a series of questions so COC can determine if the minor can be considered separate from their parent and/or guardian.

B Example of Minor General Information Page

The following is an example of the Minor General Information Page.

*--

Business File Menu		Minor General Information									
Welcome: Mel Thompson User Role: FSA Select Different Customer Record New Farm Operating Plan Manage Customer Receipt For Service Individual General Contributions Capital Land Custom Services Equipment Labor Management Summary Other Remarks Submit Plan Summary Validations Record Signatures View 902* ☐ Generate Receipt for Service*		<table border="1"> <thead> <tr> <th colspan="2">CUSTOMER INFORMATION</th> </tr> </thead> <tbody> <tr> <td>FARMING OPERATION:</td> <td>IMA FARMER II</td> </tr> <tr> <td>BUSINESS TYPE:</td> <td>Individual</td> </tr> <tr> <td>PLAN YEAR:</td> <td>2024</td> </tr> </tbody> </table> Is the minor a producer on a farm in which the parent or guardian has no interest? ☐ Yes ☐ No ☐ No Response Does the minor maintain a separate household from the parent or guardian and personally carry out farming activities with respect to the minor's farming operation, including maintaining separate accounting? ☐ Yes ☐ No ☐ No Response Does the minor who is represented by a court-appointed guardian or conservator responsible for the minor a) live in a household other than the parents' household(s), and b) have a vested ownership in the farm? ☐ Yes ☐ No ☐ No Response		CUSTOMER INFORMATION		FARMING OPERATION:	IMA FARMER II	BUSINESS TYPE:	Individual	PLAN YEAR:	2024
CUSTOMER INFORMATION											
FARMING OPERATION:	IMA FARMER II										
BUSINESS TYPE:	Individual										
PLAN YEAR:	2024										
		< Back Save Save & Continue >									
BF014		Back to Top ^									

--*

426 Land Contribution Percentage Page

A Introduction

The Land Contribution Percentage Page is displayed if the user indicated that land is contributed to the farming operation by the joint operation.

This page allows users to record the percentage of land that is provided to the farming operation by the joint operation.

B Example of Page

The following is an example of the Land Contribution Percentage Page.

C Interview Questions

This table describes the interview questions displayed on the Land Contribution Percentage Page.

Question/Field	Description
“Enter the (joint operation’s) land contribution percentage.”	*--Percentage of land the general partnership, joint venture, limited partnership (2026 and subsequent years), corporation – S type, or LLC – Pass-Through contributes to the farming operation. The following--* validations apply: • an entry is not required • if entered, the percentage: • must be greater than 0 percent • cannot be greater than 100 percent • should be entered in a whole number with up to 2 decimal places. Examples: 100.00%, 25.25%, etc.

426 Land Contribution Percentage Page (Continued)

D Page Options

The following options are available on the Land Contribution Percentage Page.

Option	Action
“Back”	Returns to the Capital Contributions Page without saving any data entered.
“Save”	Allows the user to save the information recorded without continuing to the next applicable page.
“Save & Continue”	Saves the data recorded and continues to the Land Contributions Page.

E Page Error Messages

The following error messages may be displayed on the Land Contribution Percentage Page if the data recorded does **not** meet the applicable validations. Users **must** correct these conditions before proceeding to the next applicable page.

Error Message	Description	Corrective Action
“Land contribution percentage cannot be greater than 100%.”	The land contribution percentage entered exceeds 100 percent.	Correct the percentage recorded to 100 percent or less.
“Land contribution percentage must be greater than 0%.”	The land contribution percentage entered is 0 percent.	Take 1 of following actions: • correct the percentage recorded to a value greater than 0 percent • leave the field blank if the producer does not want to provide the contribution percentage • go back to the Contributions Page and indicate land is not contributed or indicate the producer does not want to provide a response to land contributions.
“Land contribution percentage must be numeric.”	Something other than a numeric value was entered.	Correct the value entered to a percentage.
“Contribution percentage is limited to 2 decimal places.”	Land contribution percentage entered is more than 2 decimal places.	Correct the percentage recorded to 2 or less decimal places.

Subsection 9 Recording Information for Members of Entities and Joint Operations

521 General Information

A Introduction

The members and their contribution information are collected after all contributions have been recorded for the parent entity. If the farming operation is an entity with members, then the Select (*Member*) Page will be displayed when:

- “continue” is selected on the Farming Operation Summary Page
- “Select (*Member*)” is selected from the left navigation menu.

Entities with members include the following business types:

- corporations
- estates
- individuals operating as small businesses
- irrevocable trusts
- *--limited partnerships (2025 and prior years)--*
- LLC’s
- revocable trusts.

Joint operations include the following business types:

- general partnership
- joint venture
- *--limited partnership (2026 and subsequent years)
- corporation – S type
- limited liability company – pass-through.--*

Note: Users shall only record the grantor or grantors of revocable trusts when recording member data for the farming operation. If the beneficiaries are providing contribution inputs, those contributions should be recorded as “additional” for the revocable trust.

The remainder of this subsection provides detailed information related to the collecting member information and pages that may be displayed through the interview process.

521 General Information (Continued)**B Description of Member Contribution Pages for Members of Entities**

This table provides a general description of the Select (*Member*) Page that may be displayed through the “Member Contribution” portion of the interview process for members of entities. See paragraph 522 for a complete description of the options available.

Name of Page	Description of Page	Data Recorded/Options
Select (<i>Member</i>) Page	This page is the primary page for adding or deleting members in the farming operation.	• Add or view (<i>members</i>) of the farming operation along with the ownership shares recorded. • Select a specific member to add or modify share or contribution information.

525 (Member's) Signature Authority Page (Continued)

E Page Error Messages

The following error message may be displayed on the (Member) Signature Authority Page if the data recorded does **not** meet the applicable validations. Users **must** correct this condition before proceeding to the next applicable page.

Error Message	Description	Corrective Action
"Must indicate whether or not the (member) has signature authority for (farming operation)."	A response was not selected indicating whether the (member) has signature authority for this farming operation.	Available options are: • "Yes" • "No" • "No Response". Note: If the producer does not want to respond, select "No Response".

526 (Member's) Contributions Page

A Introduction

--The (Member's) Contributions Page will be displayed for members of general partnerships, joint ventures, limited partnerships (2026 and subsequent years), corporation – S type, and limited liability company – pass-through.--

This page allows users to select which inputs are contributed to the farming operation by the selected (*member*). Responses on this page dictate which questions are subsequently displayed through the interview.

Example: If the user indicates that capital is **not** contributed by the (*member*), the capital contribution percentage question will **not** be displayed to the user.

B Example of Page

The following is an example of the (*Member's*) Contributions Page.

Business File Menu		Partner's Contributions																									
Welcome: Bobbie Butler User Role: FSA																											
Select Different Customer Record New Farm Operating Plan Manage Customer		CUSTOMER INFORMATION																									
		<table border="1"> <tr> <td>FARMING OPERATION:</td> <td>Farmers Partnership</td> </tr> <tr> <td>BUSINESS TYPE:</td> <td>General Partnership</td> </tr> <tr> <td>PARTNER:</td> <td>Ima Farmer</td> </tr> <tr> <td>BUSINESS TYPE:</td> <td>Individual</td> </tr> </table>		FARMING OPERATION:	Farmers Partnership	BUSINESS TYPE:	General Partnership	PARTNER:	Ima Farmer	BUSINESS TYPE:	Individual																
FARMING OPERATION:	Farmers Partnership																										
BUSINESS TYPE:	General Partnership																										
PARTNER:	Ima Farmer																										
BUSINESS TYPE:	Individual																										
Gen Partnership Seeking Benefits General Contributions Capital Land Custom Services Equipment Labor Management Summary		Select the types of contributions provided by this partner.																									
		<table border="1"> <thead> <tr> <th>Contribution Type</th> <th colspan="3">Selection</th> </tr> </thead> <tbody> <tr> <td>Capital</td> <td>☐ Yes</td> <td>☐ No</td> <td>☐ No Response</td> </tr> <tr> <td>Land</td> <td>☐ Yes</td> <td>☐ No</td> <td>☐ No Response</td> </tr> <tr> <td>Equipment</td> <td>☐ Yes</td> <td>☐ No</td> <td>☐ No Response</td> </tr> <tr> <td>Labor</td> <td>☐ Yes</td> <td>☐ No</td> <td>☐ No Response</td> </tr> <tr> <td>Management</td> <td>☐ Yes</td> <td>☐ No</td> <td>☐ No Response</td> </tr> </tbody> </table>		Contribution Type	Selection			Capital	☐ Yes	☐ No	☐ No Response	Land	☐ Yes	☐ No	☐ No Response	Equipment	☐ Yes	☐ No	☐ No Response	Labor	☐ Yes	☐ No	☐ No Response	Management	☐ Yes	☐ No	☐ No Response
Contribution Type	Selection																										
Capital	☐ Yes	☐ No	☐ No Response																								
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Equipment	☐ Yes	☐ No	☐ No Response																								
Labor	☐ Yes	☐ No	☐ No Response																								
Management	☐ Yes	☐ No	☐ No Response																								
		< Back Save Save & Continue >																									
Partner Select Partner		BF119 Back to Top ^																									

530 (Member) Labor Types Page (Continued)

B Example of Page

The following is an example of the (Member) Labor Types Page.

Business File Menu Welcome: Bobbie Butler User Role: FSA Select Different Customer Record New Farm Operating Plan Manage Customer Gen Partnership Seeking Benefits General Contributions Capital Land Custom Services Equipment Labor Management Summary Partner Select Partner	Partner Labor Types										
	<table border="1"> <thead> <tr> <th colspan="2">CUSTOMER INFORMATION</th> </tr> </thead> <tbody> <tr> <td>FARMING OPERATION:</td> <td>Farmers Partnership</td> </tr> <tr> <td>BUSINESS TYPE:</td> <td>General Partnership</td> </tr> <tr> <td>PARTNER:</td> <td>Ima Farmer</td> </tr> <tr> <td>BUSINESS TYPE:</td> <td>Individual</td> </tr> </tbody> </table>		CUSTOMER INFORMATION		FARMING OPERATION:	Farmers Partnership	BUSINESS TYPE:	General Partnership	PARTNER:	Ima Farmer	BUSINESS TYPE:
CUSTOMER INFORMATION											
FARMING OPERATION:	Farmers Partnership										
BUSINESS TYPE:	General Partnership										
PARTNER:	Ima Farmer										
BUSINESS TYPE:	Individual										
	Does this partner contribute active personal labor to the farming operation? ☐ Yes ☐ No ☐ No Response Is any of the labor contributed to the farming operation hired? ☐ Yes ☐ No ☐ No Response < Back Save Save & Continue > BF170 Back to Top ^										

530 (Member) Labor Types Page (Continued)

C Interview Questions

This table describes the interview questions displayed on the (Member) Labor Types Page.

Question/Field	Description
“Does this (member) contribute active personal labor to the farming operation?”	The available options are: • “Yes” • “No” • “No Response”. The interview process will proceed to: • (Member) Labor Contributions Page, if “Yes” is selected • (Member’s) Labor Compensation Page, if “No” or “No Response” is selected for members of the joint operation *--(2025 and prior plan years)--* • (Member’s) Management Types Page, if “No” or “No Response” is selected for members of the entity.
“Is any of the labor contributed to the farming operation hired?” Note: Question is only displayed for members of joint operations.	

D Page Options

The following options are available on the (Member) Labor Types Page.

Option	Action
“Back”	Returns to the previous page without saving any data entered.
“Save”	Allows the user to save the information recorded without continuing to the next applicable page.
“Save & Continue”	Saves the data recorded and continues to the next applicable page in the interview process.

531 *(Member's) Labor Contributions Page (Continued)***F Validation Error Messages**

The following error message may be displayed during the validation process at the end of the interview, based on the data recorded.

Reminder: The validation error messages are informational and intended to identify potential problematic conditions. The farm operating plan can be filed if the producer chooses **not** to answer the applicable question. See paragraph 502 for additional information.

Error Message	Corrective Action
“Active personal labor contribution percentage must be entered if provided to the farming operation by the <i>(member)</i> .”	- If the information recorded is incorrect, return to the <i>(Member's)</i> Labor Contributions Page to specify the percentage of active personal and/or hired labor that is contributed to the farming operation. - Answer “No” or “No Response” on the <i>(Member)</i> Types of Labor Page, if active personal and/or hired labor is not contributed to the farming operation or the member chooses not to respond to the question.
“Hired labor contribution percentage must be entered if labor is hired for the farming operation by the <i>(member)</i> .”	

532 (Member's) Labor Compensation Page

A Introduction

The (Member's) Labor Compensation Page is a 2-part page that allows for the compensation amount to be recorded if the (member) receives compensation for labor duties from the (joint operation) over and above their share in the (joint operation's) profits and losses.

--This page will only display for 2025 and prior years.--

B Example of Page

The following is an example of the (Member's) Labor Compensation Page.

Business File Menu Welcome: Bobbie Butler User Role: FSA Select Different Customer Record New Farm Operating Plan Manage Customer Gen Partnership Seeking Benefits General Contributions Capital Land Custom Services Equipment Labor Management Summary Partner Select Partner Other	Partner's Labor Compensation <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #d9e1f2;"> <th colspan="2">CUSTOMER INFORMATION</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">FARMING OPERATION:</td> <td>Farmers Partnership</td> </tr> <tr> <td style="text-align: right;">BUSINESS TYPE:</td> <td>General Partnership</td> </tr> <tr> <td style="text-align: right;">PARTNER:</td> <td>Ima Farmer</td> </tr> <tr> <td style="text-align: right;">BUSINESS TYPE:</td> <td>Individual</td> </tr> </tbody> </table> Does this partner receive any compensation from the general partnership as payment for labor contributions? ☒ Yes ☐ No ☐ No Response Compensation What payments are received by this partner from the general partnership over and above their share in the general partnership's profits and losses? \$ < Back Save Save & Continue > BF172 Back to Top	CUSTOMER INFORMATION		FARMING OPERATION:	Farmers Partnership	BUSINESS TYPE:	General Partnership	PARTNER:	Ima Farmer	BUSINESS TYPE:	Individual
CUSTOMER INFORMATION											
FARMING OPERATION:	Farmers Partnership										
BUSINESS TYPE:	General Partnership										
PARTNER:	Ima Farmer										
BUSINESS TYPE:	Individual										

533 (Member) Management Types Page (Continued)

C Interview Questions

This table describes the interview questions displayed on the (Member) Management Types Page.

Question/Field	Description
“Does this (member) contribute active personal management to the farming operation?”	The available options are: • “Yes” • “No” • “No Response”. The interview process will proceed to: • (Member) Management Contributions Page, if “Yes” is selected • (Member’s) Management Compensation Page, if “No” or “No Response” is selected for members of joint operations *--(2025 and prior plan years)--* • (Member’s) Summary Page, if “No” or “No Response” is selected for members of the entity.
“Is any of the management contributed to the farming operation hired?” Note: Question is only displayed for members of joint operations.	

D Page Options

The following options are available on the (Member) Management Types Page.

Option	Action
“Back”	Returns to the previous applicable page in the interview process without saving any data entered.
“Save”	Allows the user to save the information recorded without continuing to the next applicable page.
“Save & Continue”	Saves the data recorded and continues to the next applicable page in the interview process.

533 (Member) Management Types Page (Continued)

E Validation Error Messages

The following error messages may be displayed during the validation process at the end of the interview based on the data recorded.

Reminder: The validation error messages are informational and intended to identify potential problematic conditions. The farm operating plan can be filed if the producer chooses **not** to answer the applicable question. See paragraph 502 for additional information.

Error Message	Corrective Action
“Must specify the type of management contributed to the farming operation by the partner.”	For members of: • entities, if the information recorded is incorrect, return to the (Member's) Management Contributions Page to specify the percentage of active personal management that is contributed to the farming operation • joint operations, answer “No” or “No Response” on the (Member) Types of Management Page if active personal and/or hired management is not contributed to the farming operation or the member chooses not to respond to the question.

535 (Member's) Management Compensation Page

A Introduction

The (Member's) Management Compensation Page is a 2-part page that allows for the amount of the compensation to be recorded if the (member) receives compensation for management duties from the (joint operation) over and above their share in the (joint *--operation's) profits and losses. This page will only display in 2025 and prior years.--*

B Example of Page

The following is an example of the (Member's) Management Compensation Page.

Business File Menu Welcome: Bobbie Butler User Role: FSA Select Different Customer Record New Farm Operating Plan Manage Customer Gen Partnership Seeking Benefits General Contributions Capital Land Custom Services Equipment Labor Management Summary Partner Select Partner Other	Partner's Management Compensation <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="background-color: #d9e1f2;">CUSTOMER INFORMATION</th> </tr> </thead> <tbody> <tr> <td style="text-align: right; width: 40%;">FARMING OPERATION:</td> <td>Farmers Partnership</td> </tr> <tr> <td style="text-align: right;">BUSINESS TYPE:</td> <td>General Partnership</td> </tr> <tr> <td style="text-align: right;">PARTNER:</td> <td>Ima Farmer</td> </tr> <tr> <td style="text-align: right;">BUSINESS TYPE:</td> <td>Individual</td> </tr> </tbody> </table> Does this partner receive any compensation from the general partnership as payment for management contributions? ☒ Yes ☐ No ☐ No Response Compensation What payments are received by this partner from the general partnership over and above their share in the general partnership's profits and losses? \$ < Back Save Save & Continue > BF182 Back to Top	CUSTOMER INFORMATION		FARMING OPERATION:	Farmers Partnership	BUSINESS TYPE:	General Partnership	PARTNER:	Ima Farmer	BUSINESS TYPE:	Individual
CUSTOMER INFORMATION											
FARMING OPERATION:	Farmers Partnership										
BUSINESS TYPE:	General Partnership										
PARTNER:	Ima Farmer										
BUSINESS TYPE:	Individual										

535 (Member's) Management Compensation Page (Continued)

C Interview Questions

This table describes the interview questions displayed on the (Member's) Management Compensation Page.

Question/Field	Description
"Does this (member) receive any compensation from the (joint operation) as payment for management contributions?"	The available options are: • "Yes" • "No" • "No Response".
"What payments are received by this (member) from the (joint operation) over and above their share in the (joint operation's) profits and losses?"	Field is only displayed if "Yes" was selected to the question "Does this (member) receive any compensation from the (joint operation) as payment for management contributions?" The amount recorded in this field is: • not required • if entered, must be: • a numeric value in whole dollars • greater than \$0. Examples: \$50, \$150, \$1000, etc.

D Page Options

The following options are available on the (Member's) Management Compensation Page.

Option	Action
"Back"	Returns to the (Member) Management Types Page without saving any data entered.
"Save"	Allows the user to save the information recorded without continuing to the next applicable page.
"Save & Continue"	Saves the data recorded and continues to the (Member's) Summary Page.

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