

FSA
HANDBOOK

Emergency Relief Program 2022

For State and County Offices

SHORT REFERENCE

5-ERP

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

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Farm Service Agency
Washington, DC 20250

**Emergency Relief Program 2022
5-ERP**

Amendment 1

Approved by: Acting Deputy Administrator, Farm Programs



Amendment Transmittal

A Reason for Issuance

This handbook provides policy and procedure for the Emergency Relief Program (ERP) 2022.

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Part 1 General Information and Administrative Provisions

1 Overview

A Handbook Purpose

This handbook provides procedure for ERP 2022, 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.
records management	32-AS.
file maintenance and disposition	32-AS Supplement.
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.
ERP 2022 automation	6-ERP
issuing payments	1-FI.
refunds of overpayments, withholding payments, and setoffs	58-FI.
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assignments and joint payees	63-FI.
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managing crop acreage data	1-GIS.
providing public information	1-INFO.
privacy act operations	3-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.

2 Authority

A Public Law

ERP 2022 is authorized by Title I of the Disaster Relief Supplemental Appropriations Act, 2023 (Pub. L. 117-328), signed on December 29, 2022.

B Federal Register Documents

Program provisions for ERP 2022 were published in a NOFA in the FR on October 31, 2023.

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 2022. Handbook provisions are considered interpretive of notices and rules published in the FR. Whenever an unintended conflict appears to exist between any handbook provision and the pertinent applicable provisions published in the FR, the provisions published in the FR will apply.

3 General Information

A Assistance

ERP 2022 provides assistance to producers who suffered losses to crop, tree, bush, and vines because of qualifying droughts, wildfires, hurricanes, floods, derechos, excessive heat, tornadoes, winter storms, freeze, including polar vortex, smoke exposure, excessive moisture, and related conditions occurring in calendar year 2022.

B Funding

Title I of the Disaster Relief Supplemental Appropriations Act, 2023 (Pub. L.117-328) authorized approximately \$3.741 billion in funding for disaster assistance, including ERP 2022, which is available until expended.

C Website

The following website provides resources for administering ERP 2022 including program information, frequently asked questions, and contact information for policy, automation, and payment issues.

<https://inside.fsa.usda.gov/program-areas/dafp/dap/erp-2022/index>

3 General Information (Continued)

D Tracks

Assistance will be administered through 2 Tracks.

Track 1 will:

- use a streamlined application approach with prefilled application forms
- provide payments for crop and tree losses using data that is already on file with FSA or RMA as a result of the producer previously receiving a NAP payment or a crop insurance indemnity under certain crop insurance policies.

Track 2 will provide assistance for eligible production, quality, and revenue crop losses and uses:

- a revenue-based approach
- a traditional application process where producers must complete and return applications to FSA.

Note: Applicants who receive a benefit under Track 1 may also participate under Track 2.

3 General Information (Continued)

E Sign Up

Signup for both Track 1 and Track 2 began October 31, 2023.

Producers will apply for Track 1 by submitting FSA-523, “Emergency Relief Program (ERP) 2022 Track 1 Application.”

Producers will apply for Track 2 by submitting FSA-524, Emergency Relief Program (ERP) 2022 Track 2 Application, and FSA-525, Crop Insurance and/or NAP Coverage Agreement.

F Modifying Provisions

Provisions in this handbook will **not** be revised without prior written approval from the National Office. Follow 1-CM (Rev. 3) paragraph 1021, to request approval.

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. Follow 1-CM (Rev. 3) paragraph 1021, to request approval.

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 the 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 County Offices comply with program provisions

Note: STC's may establish additional reviews to ensure ERP 2022 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, for review and action.
- STC may redelegate authority to a STC Representative to review and approve routine applications.

Note: STC members may approve or disapprove any application except those in which they have a monetary interest. STC members should recuse themselves from a determination on an application in which they have a monetary interest.

- take any oversight actions necessary to ensure that PIIA provisions are met to prevent County Offices from issuing improper payments.

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 for Track 1 and paragraph 6 for Track 2

Note: SED may establish additional reviews to ensure ERP 2022 is administered according to these provisions.

- ensure all County Offices publicize ERP 2022 provisions
- immediately notify the National Office ERP 2022 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 County Offices from issuing 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
- ensure that CED's or designated employee(s) conduct reviews according to paragraph 5 for Track 1 and paragraph 6 for Track 2
- review the first 5 ERP 2022 applications filed in a Service Center for both Track 1 and Track 2, to verify that:
 - applications are complete according to policy
 - applications are signed by the producer or authorized representative
 - the Service Center has taken appropriate measure to ensure that applications have been properly completed
 - reviews are completed according to paragraph 5 and paragraph 6

Note: All applications executed by 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 review and action.

4 Responsibilities (Continued)

C DD Responsibilities (Continued)

- enter results of first 5 reviews in the ERP 2022 Internal Control SharePoint site
- handle appeals according to 1-APP
- immediately notify the SED or designated State Office employee of software problems, incomplete or incorrect procedures, specific problems, or findings
- ensure all County Offices publicize ERP 2022 provisions
- take any oversight actions necessary to ensure that PIIA provisions are met to prevent County Offices from issuing improper payments.
- ensure that FSA assists persons by providing as much program information as it can in a variety of ways.

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, FR documents, radio and television announcements, and through posting program information in USDA Service Centers.

FSA cannot be responsible for reaching out to every potential program participant with all program information. Producers must seek information on program details and not wait for FSA to individually write or communicate with them about program provisions. As resources permit, COC will ensure that program provisions are publicized and maintain a record of all publicity efforts.

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
- ensure that CED or designated employee(s) conduct reviews according to paragraph 5 for Track 1 and paragraph 6 for Track 2
- 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 and action. CED may not redelegate authority to review or approve routine applications to any other County Office employees.

- 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-523's and FSA-524'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 and action. CED may not redelegate authority to review or approve routine applications to any other County Office employees.

- conduct reviews according to paragraph 5 for Track 1 and paragraph 6 for Track 2
- review the first 5 ERP 2022 applications filed in a Service Center for both Track 1 and Track 2, to verify that:
 - applications are complete according to policy
 - applications are signed by the producer or authorized representative
 - the Service Center has taken appropriate measures to ensure that applications have been properly completed
- reviews are completed according to paragraph 5 and paragraph 6

Note: All applications executed by 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 review and action.

4 Responsibilities (Continued)

E CED Responsibilities (Continued)

- 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
- 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, FR 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.

4 Responsibilities (Continued)

F PT Responsibilities

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

- fully comply with all program provisions
- immediately notify the 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.

G Producer Responsibilities

The producer is responsible for being aware of program provisions and accurately certifying to all required information as applicable on ERP 2022 applications.

For both Track 1 and Track 2, producers may elect to participate by returning a completed application to their recording county.

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:

- disapproval of the application
- the producer(s) being determined ineligible for FSA program 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.

4 Responsibilities (Continued)

G Producer Responsibilities (Continued)

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

- complete or have on file required forms listed in Part A of FSA-523 and FSA-524
- certify that their loss was due, in whole or in part, to a qualifying disaster event
- agree to linkage requirements
- 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, and forestry related activities if the increased payment limitation is requested
 - complete and submit CCC-860 to certify their status as a socially disadvantaged, limited resource, beginning, or veteran farmer or rancher.

5 Internal Controls for Track 1

A CED Reviews

CED is required to review the first 5 completed FSA-523's per Service Center as part of their supervisory responsibility. This review is to ensure that FSA-523's and eligibility forms are completed correctly, to demonstrate that the County Office understands program policy, and that the County Office is following the policy correctly. CED review will be completed using CCC-770 ERP 2022 Track 1.

Upon completion, CED will certify to DD or State Office designee that the first 5 completed applications have been reviewed and provide the application package, including signed CCC-770 ERP 2022 Track 1, for DD or State Office designee to review. County Office will not issue any payments until written approval is received from DD or State Office designee.

Note: CED may process FSA-523's once DD provides written approval, one application at a time, until at least 5 FSA-523's have been reviewed. Once the first 5 FSA-523's have been reviewed by DD, all additional FSA-523's may be processed by the County Office unless otherwise directed by DD.

5 Internal Controls for Track 1 (Continued)**B DD Reviews**

DD or State Office designee will review the first 5 completed FSA-523's per Service Center. DD or State Office designee will review the application package and the responses provided by CED or designee on CCC-770 ERP 2022 Track 1.

Upon completion of the reviews, DD or designee will sign CCC-770 ERP 2022 Track 1 and provide written approval to the County Office that FSA-523's can be processed.

Note: Review may be completed and authority to process FSA-523's may be provided to CED, one application at a time, until at least 5 have been reviewed.

Upon completion of the reviews, DD will enter results on the ERP 2022 Internal Control SharePoint site for each of the first 5 Track 1 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 2022 Internal Control SharePoint site can be found in subparagraph F.

Note: If fewer than 5 FSA-523's are completed for a Service Center, DD will enter all reviews completed for that Service Center.

5 Internal Controls for Track 1 (Continued)**C CCC-770 ERP 2022 Track 1, Emergency Relief Program (ERP) 2022 Track 1 Checklist**

PIIA requires federal agencies to evaluate programs to determine whether internal controls are sufficient to prevent improper payments. CCC-770 ERP 2022 Track 1 was developed to address areas of concern to ensure that payments are issued properly.

CCC-770 ERP 2022 Track 1 is required to be completed for **all** FSA-523's that will receive a payment and must be:

- second party reviewed by CED or designee
- reviewed by DD for the first 5 FSA-523's filed in each Service Center.

Note: Review may be completed and authority to process FSA-523 may be provided to CED, one application at a time, until at least 5 have been reviewed.

CCC-770 ERP 2022 Track 1 does not negate STC, SED, State Office, DD, COC, CED, and County Office responsibility for administering all provisions applicable to ERP 2022 Track 1.

Note: CCC-770 ERP 2022 Track 1 was developed by the National Office and is the only authorized checklist. County Offices must not use State or local generated checklists.

5 Internal Controls for Track 1 (Continued)

D Example of CCC-770 ERP 2022 Track 1

The following is an example of CCC-770 ERP 2022 Track 1.

CCC-770 ERP 2022 Track 1 (10-31-23)		U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation EMERGENCY RELIEF PROGRAM (ERP) 2022 TRACK 1 CHECKLIST		A. Recording State <i>Name</i> <i>Code</i>		B. Recording County <i>Name</i> <i>Code</i>	
		C. Producer Name		D. Application Number			
County Office Action				Handbook or Other Reference	YES	NO	N/A
General Eligibility							
1	Has FSA-523 been completed, signed by the applicant, and submitted by the application deadline?	5-ERP, paragraph 65		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2	Does the applicant meet the definition of an eligible producer?	5-ERP, paragraph 27		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3	If the producer is a foreign person or entity, was the producer properly recorded in business file?	5-ERP, paragraph 27; 6-PL		<input type="checkbox"/>	<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?	5-ERP, paragraph 65; 6-PL		<input type="checkbox"/>	<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?	5-ERP, paragraph 65; 6-PL		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6	Was CCC-901 completed to identify any embedded entity member information?	5-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?	5-ERP, paragraphs 14 & 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-523?	5-ERP, paragraph 65; 11-CM		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Conservation Compliance							
9	Did the applicant and all affiliated persons certify compliance with HELC/WC provision on an AD-1026?	5-ERP, paragraphs 12 & 65; 6-CP		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Payment Limitation							
10	Did the applicant file an FSA-510 to request a higher payment limitation?	5-ERP, paragraphs 26 & 65		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11	Has FSA-510 been completed according to policy and properly loaded in Subsidiary?	5-ERP, paragraph 26 & 65		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
FSA-525 Crop Insurance and/or NAP Coverage Agreement – Linkage Agreement							
12	Has producer completed FSA-523, Items 18 and 32, certifying that they agree to purchase crop insurance and or NAP, for listed crops receiving an ERP 2022 payment according to FSA-523, Part A?	5-ERP, paragraph 48		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
COC or Designee Determination							
13	If COC has provided redelegation of approval authority, was that redelegation of approval authority properly established and recorded in the COC minutes prior to any action taken by the designee?	5-ERP, paragraphs 4 & Exhibit 1		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
14	Has the COC or designee verified that all applicable items on FSA-523 have been completed according to policy and the certification has been completed by the producer or a legal representative in Part E?	5-ERP, paragraphs 65 & 66		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
15	Has COC or designee completed their determination in Part F on FSA-523 and recorded their determination in the ERP 2022 software?	5-ERP, paragraph 66		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

5 Internal Controls for Track 1 (Continued)

D Example of CCC-770 ERP 2022 Track 1 (Continued)

CCC-770 ERP 2022 Track 1 (10-31-23)		Page 2 of 2		
COC Adverse Decisions				
16	If the COC made an adjustment on FSA-523 in Item 25, did the COC request documentation from the producer to support their adjustment and is the COC's decision for the adjustment thoroughly recorded in the COC minutes?	5-ERP, paragraph 66	<input type="checkbox"/>	<input type="checkbox"/>
17	If the COC disapproved FSA-523 in Part F, was the adverse decision thoroughly recorded in the COC minutes?	5-ERP, paragraph 66	<input type="checkbox"/>	<input type="checkbox"/>
18	If the COC disapproved FSA-523 in Part F, what day was the producer notified and provided appeal rights? Date Notified: _____	5-ERP, paragraph 66; 1-APP	<input type="checkbox"/>	<input type="checkbox"/>
Certification				
19. I, the undersigned, certify the above items have been verified or updated accordingly.				
20A. Signature of Preparer		20B. Date	20C. Signature of Preparer	
21. I concur, or do not concur that the above items have been verified and updated accordingly: Concur <input type="checkbox"/> Do Not Concur <input type="checkbox"/>				
22. CED or Designee Signature for Spot-check				23. Date
24. I concur, or do not concur that the above items have been verified and updated accordingly: Concur <input type="checkbox"/> Do Not Concur <input type="checkbox"/>				
25. DD or Designee Signature for Spot-check				26. Date
27. Remarks:				
<p>Non-Discrimination Statement: 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.</p> <p>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.</p> <p>To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at http://www.ascr.usda.gov/complaint_filing_cust.html and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov. USDA is an equal opportunity provider, employer, and lender.</p>				

5 Internal Controls for Track 1 (Continued)**E Retention**

CCC-770 ERP 2022 Track 1 must be retained in the producer's electronic ERP 2022 Track 1 folder with their FSA-523. Folder content requirements for ERP 2022 Track 1 are listed in paragraph 66 and will be maintained according to 32-AS Supplement. If a new CCC-770 ERP 2022 Track 1 is initiated because of an update to FSA-523, then the original CCC-770 ERP 2022 Track 1 must be retained, along with the new CCC-770 ERP 2022 Track 1.

Note: In cases involving multiple preparers, the preparer can use the "Remarks" section in item 27 to indicate which items they verified.

Reminder: County Offices cannot rely solely on CCC-770 ERP 2022 Track 1 for administering ERP 2022 Track 1. All program provisions must be met, not just items on CCC-770 ERP 2022 Track 1. CCC-770 ERP 2022 Track 1 is a tool to assist with ERP 2022 Track 1 administration and includes the major areas where deficiencies have been identified, but is not, nor is it intended to be, inclusive of all ERP 2022 Track 1 provisions.

5 Internal Controls for Track 1 (Continued)

F Recording DD Reviews

DD review results must be recorded on the ERP 2022 Internal Controls SharePoint site at <https://usdagcc.sharepoint.com/sites/fsa-dafp/SND/ERP>.

DD will complete the questionnaire for ERP 2022 Track 1 by clicking the picture box with “ERP 2022 DD Questionnaire – Track 1” displayed in the bottom left corner.

Instructions for completing the ERP 2022 Track 1 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-523.
4. Producer Name	Enter the Producer Name as displayed on the automated FSA-523.
5. Date CCC-770 ERP 2022 Track 1 Review was Completed	Select the date from the pop-up calendar.
6. Did CCC-770 ERP 2022 Track 1 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. General Eligibility Section b. Conservation Compliance Section c. Payment Limitation Section d. FSA-523 Linkage Agreement Section e. COC or Designee Determination Section f. COC Adverse Decision 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 Internal Controls for Track 2

A CED Reviews

CED is required to review the first 5 completed FSA-524's per Service Center as part of their supervisory responsibility. This review is to ensure that FSA-524's and eligibility forms are completed correctly, to demonstrate that the County Office understands program policy, and that the County Office is following the policy correctly. CED review will be completed using CCC-770 ERP 2022 Track 2.

Upon completion, CED will certify to DD or State Office designee that the first 5 completed applications have been reviewed and provide the application package, including signed CCC-770 ERP 2022 Track 2, for DD or State Office designee to review. County Office will not issue any payments until written approval is received from DD or State Office designee.

Note: CED may process FSA-524's once DD provides written approval, one application at a time, until at least 5 FSA-524's have been reviewed. Once the first 5 FSA-524's have been reviewed by DD, all additional FSA-524's may be processed by the County Office unless otherwise directed by DD.

6 Internal Controls for Track 2 (Continued)**B DD Reviews**

DD or State Office designee will review the first 5 completed FSA-524's per Service Center. DD or State Office designee will review the application package and the responses provided by CED or designee on CCC-770 ERP 22022 Track 2.

Upon completion of the reviews, DD or designee will sign CCC-770 ERP 2022 Track 2 and provide written approval to the County Office that FSA-524's can be processed.

Note: Review may be completed and authority to process FSA-524's may be provided to CED, one application at a time, until at least 5 have been reviewed.

Upon completion of the reviews, DD will enter results on the ERP 2022 Internal Control SharePoint site for each of the first 5 Track 2 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 2022 Internal Control SharePoint site can be found in subparagraph F.

Note: If fewer than 5 FSA-524's are completed for a Service Center, the DD will enter all reviews completed for the Service Center.

6 Internal Controls for Track 2 (Continued)**C CCC-770 ERP 2022 Track2, Emergency Relief Program (ERP) 2022 Track 2 Checklist**

PIIA requires federal agencies to evaluate programs to determine whether internal controls are sufficient to prevent improper payments. CCC-770 ERP 2022 Track 2 was developed to address areas of concern to ensure that payments are issued properly.

CCC-770 ERP 2022 Track 2 is required to be completed for **all** FSA-524's that will receive a payment and must be:

- second party reviewed by CED or designee
- reviewed by DD for the first 5FSA-524's filed in each Service Center.

Note: Review may be completed and authority to process FSA-524 may be provided to CED, one application at a time, until at least 5 have been reviewed.

CCC-770 ERP 2022 Track 2 does not negate STC, SED, State Office, DD, COC, CED, and County Office responsibility for administering all provisions applicable to ERP 2022 Track 2.

Note: CCC-770 ERP 2022 Track 2 was developed by the National Office and is the only authorized checklist. County Offices must not use State or locally generated checklists.

6 Internal Controls for Track 2 (Continued)

D Example of CCC-770 ERP 2022 Track 2

The following is an example of CCC-770 ERP 2022 Track 2.

CCC-770 ERP 2022 Track 2 (10-31-23)		U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation EMERGENCY RELIEF PROGRAM (ERP) 2022 TRACK 2 CHECKLIST		A. Recording State Name Code		B. Recording County Name Code	
				C. Producer Name		D. Application Number	
County Office Action				Handbook or Other Reference	YES	NO	N/A
General Eligibility							
1	Has FSA-524 been completed, signed by the applicant, and submitted by the application deadline?	5-ERP, paragraph 145		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2	Does the applicant meet the definition of an eligible producer?	5-ERP, paragraph 27		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3	If the producer is a foreign person or entity, was the producer properly recorded in business file?	5-ERP, paragraph 27; 6-PL		<input type="checkbox"/>	<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?	5-ERP, paragraph 145; 6-PL		<input type="checkbox"/>	<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?	5-ERP, paragraph 145; 6-PL		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6	Was CCC-901 completed to identify any embedded entity member information?	5-ERP, paragraph 145; 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?	5-ERP, paragraphs 14 & 145; 3-PL		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8	Is valid signature authority on file for the applicant who signed FSA-524?	5-ERP, paragraph 145; 11-CM		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Conservation Compliance							
9	Did the applicant and all affiliated persons certify compliance with HELC/WC provision on an AD-1026?	5-ERP, paragraphs 12 & 145; 6-CP		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Payment Limitation							
10	Did the applicant file an FSA-510 to request a higher payment limitation?	5-ERP, paragraphs 26 & 145		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11	Has FSA-510 been completed according to policy and properly loaded in Subsidiary?	5-ERP, paragraphs 26 & 145		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
FSA-525 Crop Insurance and/or NAP Coverage Agreement – Linkage Agreement							
12	Has FSA-525 been completed according to policy with all crops/commodities listed that suffered a revenue loss due to a qualifying disaster event?	5-ERP, paragraph 106		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
COC or Designee Determination							
13	If COC has provided redelegation of approval authority, was that redelegation of approval authority properly established and recorded in the COC minutes prior to any action taken by the designee?	5-ERP, paragraph 4 & Exhibit 1		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
14	Has the COC or designee verified that all applicable items on FSA-524 have been completed according to policy and the certification has been completed by the producer or a legal representative in Part D?	5-ERP, paragraphs 145 & 146		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
15	When was the Estimated Calculated Payment Report (ECPR) reviewed for accuracy and a copy provided to the producer? Date: _____	5-ERP, paragraphs 145 & 146		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
16	Has COC or designee completed their determination in Part E on FSA-524 and recorded their determination in the ERP 2022 software?	5-ERP, paragraph 146		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

6 Internal Controls for Track 2 (Continued)

D Example of CCC-770 ERP 2022 Track 2 (Continued)

CCC-770 ERP 2022 Track 2 (10-31-23)				Page 2 of 2		
COC Adverse Decisions						
17	If the COC made adjustment(s) on the FSA-524 in Items 17-21, 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?	5-ERP, paragraph 146	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
18	If the COC disapproved FSA-524 in Part E, was the adverse decision thoroughly recorded in the COC minutes?	5-ERP, paragraph 146	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
19	If the COC disapproved FSA-524 in Part E, what day was the producer notified and provided appeal rights? Date Notified: _____	5-ERP, paragraph 146; 1-APP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Certification						
20. I, the undersigned, certify the above items have been verified or updated accordingly.						
21A. Signature of Preparer		21B. Date	21C. Signature of Preparer		21D. Date	
22. I concur, or do not concur that the above items have been verified and updated accordingly: Concur <input type="checkbox"/> Do Not Concur <input type="checkbox"/>						
23. CED or Designee Signature for Spot-check						24. Date
25. I concur, or do not concur that the above items have been verified and updated accordingly: Concur <input type="checkbox"/> Do Not Concur <input type="checkbox"/>						
26. DD or Designee Signature for Spot-check						27. Date
28. Remarks						
<p>Non-Discrimination Statement: 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.</p> <p>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.</p> <p>To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at http://www.ascr.usda.gov/complaint_filing_cust.html and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov. USDA is an equal opportunity provider, employer, and lender.</p>						

6 Internal Controls for Track 2 (Continued)**E Retention**

CCC-770 ERP 2022 Track 2 must be retained in the producer's electronic ERP 2022 Track 2 folder with their FSA-524. Folder content requirements for ERP 2022 Track 2 are listed in subparagraph 145 E and will be maintained according to 32-AS Supplement. If a new CCC-770 ERP 2022 Track 2 is initiated because of an update to FSA-524, then the original CCC-770 ERP 2022 Track 2 must be retained, along with the new CCC-770 ERP 2022 Track 2.

Note: In cases involving multiple preparers, the preparer can use the "Remarks" section in item 28 to indicate which items they verified.

Reminder: County Offices cannot rely solely on CCC-770 ERP 2022 Track 2 for administering ERP 2022 Track 2. All program provisions must be met, not just items on CCC-770 ERP 2022 Track 2. CCC-770 ERP 2022 Track 2 is a tool to assist with ERP 2022 Track 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 2022 Track 2 provisions.

6 Internal Controls for Track 2 (Continued)

F Recording DD Reviews

DD review results must be recorded on the ERP 2022 Internal Controls SharePoint site at <https://usdagcc.sharepoint.com/sites/fsa-dafp/SND/ERP>.

DD will complete the questionnaire for ERP 2022 Track 2 by clicking the picture box with “ERP 2022 DD Questionnaire – Track 2” displayed in the bottom left corner.

Instructions for completing the ERP 2022 Track 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-524.
4. Producer Name	Enter the Producer Name as displayed on the automated FSA-524.
5. Date CCC-770 ERP 2022 Track 2 Review was Completed	Select the date from the pop-up calendar.
6. Did CCC-770 ERP 2022 Track 2 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: <ul style="list-style-type: none"> a. General Eligibility Section b. Conservation Compliance Section c. Payment Limitation Section d. Linkage Agreement Section e. COC or Designee Determination Section f. COC Adverse Decision 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”.	

7 Outreach

A Conducting Program Outreach

ERP 2022 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 and educational activities include, but are not limited to, presenting ERP 2022 information at:

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

County Office ERP 2022 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
- 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 counties to use are available on the FSA Outreach Office intranet page under Program Toolkits at <https://inside.fsa.usda.gov/operations/office-of-outreach/program-toolkits/erp-elrp>.

7 Outreach (Continued)

B Tracking Program Outreach Efforts

According to 22-AO, employees must conduct outreach efforts.

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

8 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
- FR
- 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 conducted according to 1-INFO.

9 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.

10 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.

C Joint and Several Liability

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

11 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 NOFA published in the FR serves as documentation of the programmatic environmental compliance decision. County Offices are not required to complete or file FSA-850.

12 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.

13 Controlled Substance

A Applicability

Controlled substance provisions apply according to 1-CM.

14 Underserved Producers

A Overview

Underserved producers are eligible for:

- a refund of crop insurance and NAP premiums and fees for Track 1
- an increase in the calculated payment for Track 2.

Underserved producers include:

- socially disadvantaged farmer or rancher
- limited resource farmer or rancher
- beginning farmer or rancher
- veteran farmer or rancher.

See 1-CM for definitions of underserved producers.

B CCC-860

To qualify for the increased ERP 2022 benefits, an underserved farmer or rancher must have certified their status on CCC-860, Socially Disadvantaged, Limited Resource, Beginning and Veteran Farmer or Rancher Certification.

If not already on file, FSA will continue to accept CCC-860 from producers until the deadline announced by FSA.

Notes: If a producer files a CCC-860 after their payment is issued but before the deadline, FSA will process the CCC-860 and issue the additional payment amount.

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 CCC-860 certifying their status for a later program year because an individual's status as socially disadvantaged would not change in different years, and their certification as a beginning or veteran farmer or rancher includes the relevant date needed to determine for what program years the status would apply. 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. 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 and household income, those producers must submit CCC-860 for each applicable program year.

15-24 (Reserved)

Part 2 – Provisions Applicable to Both Tracks**25 Payment Limitation Authority****A Applicability**

This paragraph provides the general payment eligibility requirements applicable to ERP 2022 for both Track 1 and Track 2.

B Payment Limitation Authority

The Disaster Relief Supplemental Appropriations Act, 2023, provides that payment limitations for ERP 2022 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 2022 has its own per person or legal entity payment limitation separate from other programs authorized under the rule. 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

For payment limitation purposes, ERP 2022 classifies eligible crops into the following categories: specialty crops, non-specialty crops, high value crops, and other crops. The term “non-specialty crop” only applies to Track 1, the terms “high value crop” and “other crop” only apply to Track 2, and the term “specialty crop” applies to both tracks. See Exhibit 2 for definitions of high value, specialty, non-specialty, and other crops, and Exhibit 8 for a list of specialty crops.

The payment limitation is \$125,000 per person for 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 non-specialty and other crops.

This limitation applies to program year 2022 for Track 1 and Track 2 combined.

Notes: For Track 1, WFRP, Micro Farm policies, and WFU are treated as a single crop. For payment limitation purposes, producers will certify to the percentage of revenue or liability from specialty crops.

For Track 2, producers will certify to the percentage of expected revenue from specialty and high value crops and other 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 non-specialty and other crops. For specialty and high value crops, the optional payment limitation is \$900,000 per program year. For non-specialty and 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 must complete FSA-510 and provide a certification from a licensed certified public accountant 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 2022 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 certified public accountant or attorney certification included, to the recording County Office. FSA will continue to accept FSA-510's from the producers until the deadline announced.

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 is optional to 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 certified public accountant or attorney must complete FSA-510, Part C. See Exhibit 9 for an example of FSA-510 and completion instructions.

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

D AGI

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

26 Payment Limitation (Continued)

E Definition of Average Adjusted Gross Farm Income

Average adjusted gross farm income means the average of the person or legal entity's adjusted gross income derived from farming, ranching, or forestry operations, including losses, for the base period consisting of the 2018, 2019, and 2020 tax years.

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"> • cattle, sheep, goats, swine • elk, reindeer, bison, deer • horses • poultry • fish and other aquaculture products used for food • honeybees. 	The sale of land that has been used for agriculture. The sale of easements and development rights to: <ul style="list-style-type: none"> • farmland, ranchland, or forestry land • water or hunting • environmental benefits.
The feeding, rearing, or finishing of livestock.	The rental or lease of land or equipment used for farming, ranching, or forestry operations, including water or hunting rights. Any payment or benefit, including benefits from risk management practices, crop insurance indemnities, and catastrophic risk protection plans.
Products produced by or derived from livestock.	
Production of crops, specialty crops, and unfinished raw forestry products.	
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.

26 Payment Limitation (Continued)

E Definition of Average Adjusted Gross Farm Income (Continued)

Income Related to Livestock and Crops	Other Types of Income
Any other activity related to farming, ranching, or forestry as determined by the Deputy Administrator.	
Any income reported on IRS Schedule F or other schedule used by the person or legal entity to report income from farming, ranching, or forestry operations to IRS.	
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 or FSA-510 attesting that the legal entity materially participates in a farm, ranch, or forestry activity.	

If the average AGI derived from any of the sources listed above is at least 66.66 percent of the average adjusted gross income 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; and
- 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, fencing supplies), production services are services provided to support a farming operation (such as but not limited to custom farming and fencing).

26 Payment Limitation (Continued)**E Definition of Average Adjusted Gross Farm Income (Continued)**

For legal entities not required to file a federal income tax return, or for persons and entities with no taxable income in one 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 2018, 2019, and 2020 for ERP 2022.

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 this 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: See 6-PL, subparagraph 489 G, for guidance on 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 the application is for...	THEN the payment limit is...
individual	non-specialty or other crops and the 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	non-specialty or other crops and the applicant has filed FSA-510 certifying the 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	specialty or high value crop and the 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	specialty or high value crop and the applicant has filed FSA-510 certifying the 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 the application is for...	THEN the Payment Limit is...
individual	both a specialty or high value crop and a non-specialty or other crops and the applicant’s average AGI is less than 75 percent from farming, ranching, or forestry operations	<ul style="list-style-type: none">• \$125,000 for other/non-specialty• \$125,000 for specialty or high value.
joint operation		<ul style="list-style-type: none">• \$125,000 for other/non-specialty per member• \$125,000 for specialty or high value per member.
legal entity		<ul style="list-style-type: none">• \$125,000 for other/non-specialty• \$125,000 for specialty or high value.
individual	both a specialty or high value crop and a non-specialty or other crops and the applicant filed FSA-510 certifying average AGI of more than 75 percent from farming, ranching, or forestry operations	<ul style="list-style-type: none">• \$250,000 for other/non-specialty• \$900,000 for specialty or high value.
joint operation		<ul style="list-style-type: none">• \$250,000 for other/non-specialty per member• \$900,000 for specialty or high value per member.
legal entity		<ul style="list-style-type: none">• \$250,000 for other/non-specialty• \$900,000 for specialty or high value.

26 Payment Limitation (Continued)**G Payment Limitation Examples**

Example 1: Producer applies for non-specialty crops in Track 1 and does not request the payment limitation exception.

Mr. Michaels submits an FSA-523 for peanuts (non-specialty) and did not file an FSA-510. Mr. Michaels' payment limitation is \$125,000.

Example 2: Producer applies for other crops in Track 2 and does not request the payment limitation exception.

We R Hungry, is a general partnership with 3 first-level members, all of whom are individuals. An FSA-524 is submitted for the partnership for eligible revenue losses for corn with an intended use of grain (other crop). No member completed an FSA-510. The payment limitation is \$125,000 for each member.

Example 3: Producer applies for non-specialty crops in Track 1 and requests the payment limitation exception.

Mr. DeVille submits an FSA-523 for cotton (non-specialty) and files an FSA-510 certifying more than 75 percent of his average AGI was derived from farming, ranching, or forestry operations. Mr. DeVille's payment limitation is \$250,000.

Example 4: Producer applies for other crops in Track 2 and requests the payment limitation exception.

Just Do It, a general partnership with 2 first level members who are individuals. An FSA-524 is submitted for the partnership for revenue losses on wheat intended for grain (other crop). Both members file an 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.

26 Payment Limitation (Continued)**G Payment Limitation Examples (Continued)**

Example 5: Producer applies for specialty crops in Track 1 and does not request the payment limitation exception.

Mr. Dall, an individual, submits an FSA-523 for fresh strawberries (specialty). Mr. Dall does not complete an FSA-510. Mr. Dall's payment limitation is \$125,000.

Example 6: Producer applies for specialty or high value crops in Track 2 and does not request the payment limitation exception.

Koala Farms, a general partnership with 4 first level members, 3 individuals and 1 joint venture with a husband and wife as the only members. The partnership submits an FSA-524 for revenue losses on apples with an intended use of processed (specialty crop). No member submitted an 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 7: Producer applies for specialty crops in Track 1 and requests the payment limitation exception.

Mr. Rockett, an individual, submits an FSA-523 for pecans (specialty). He files an FSA-510 certifying more than 75 percent of his average AGI was derived from farming, ranching, or forestry operations. Mr. Rockett's payment limitation is \$900,000.

Example 8: Producer applies for specialty crop or high value crops in Track 2 and requests the payment limitation exception.

Taste of the Southwest, a corporation, submits an FSA-524 for revenue losses on fresh green chili peppers (specialty) and organic corn (high value crop). The corporation files an 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.

Notes: 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.

26 Payment Limitation (Continued)

G Payment Limitation Examples (Continued)**Example 9: Producer applies for both non-specialty and specialty or high value crops and requests the payment limitation exception.**

Completely Nuts submits an FSA-523 for peanuts (non-specialty) and pecans (specialty). Completely Nuts is a general partnership made up of 4 first-level members:

- Individual A – filed an 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 made up of 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 – no FSA-510 filed.

Payment limitation is applied as follows:

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

Note: When an applicant submits an ERP 2022 application with a combination of non-specialty and specialty crops, the payment limitation for non-specialty and the payment limitation for specialty crops are applied independently.

Similarly, when an applicant submits an ERP 2022 Track 2 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 or high value crops are applied independently.

26 Payment Limitation (Continued)**G Payment Limitation Examples (Continued)**

Example 10: Producer applies for both other crops and specialty and high value crops for Track 2 and requests the payment limitation exception.

Mr. Sullivan submits an FSA-524 for revenue losses on wheat for grain (other crop) and organic corn (high value crop). Mr. Sullivan files an FSA-510 certifying more than 75 percent of the average AGI was derived from farming, ranching, or forestry operations. Payment limitation is \$250,000 for other crops and \$900,000 for specialty or high value crops.

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 2022 payments are issued for the person or legal entity
- the maximum payment limitation has been attributed to a person or legal entity.

27 General Eligibility

A Overview

This paragraph provides general eligibility requirements for both Track 1 and Track 2.

B Qualifying Disaster Events

To be eligible for ERP 2022 assistance, a producer must have had a crop or tree loss because of a qualifying disaster event.

A qualifying disaster event includes the events and related conditions listed in the table below that occurred in calendar year 2022.

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, tropical storm, tropical depression
Smoke exposure	
Tornado	
Wildfire	
Winter Storm	Excessive wind, blizzard

1/ Qualifying drought means an area within the county was rated by the U.S. Drought Monitor as having a drought intensity of D2 (severe drought) for 8 consecutive weeks or D3 (extreme drought) or higher level for any period of time during the applicable calendar year.

Note: A list of counties that experienced qualifying droughts in calendar year 2022 is available at <https://www.fsa.usda.gov/programs-and-services/emergency-relief/index>.

27 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.

Example 1: A named hurricane makes landfall, becomes a tropical storm, and later becomes a tropical depression. Losses because of the tropical storm and tropical depression would be eligible.

Example 2: A wildfire occurred in September 2022. Subsequent rains caused a mudslide in November which destroyed the crop. The mudslide is not a related condition of the wildfire and therefore the loss is not eligible.

27 General Eligibility (Continued)

D 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 for the purposes of ERP 2022 means “lawful alien” as defined in 7 CFR part 1400
- a partnership organized under State law
- a corporation, limited liability company, or other organizational structure organized under State law.
- Indian Tribe or Tribal organization, as defined in section 4(b) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5304)

Note: Landowners, landlords, tenants, contract growers, or anyone else not having both a share of the risk and a valid claim of share ownership of a crop are ineligible for assistance for that crop.

- foreign person or foreign entity who meets all requirements as described in 7 CFR Part 1400.

27 General Eligibility (Continued)

E Ineligible Producer

The following persons or legal entities are **ineligible**:

- persons or legal entities who did not have a reported ownership interest in any of the designated commodities
- persons and legal entities that have been suspended or debarred or otherwise excluded from participating in federal programs (1-CM, paragraph 823)
- persons and legal entities that do not meet payment limitation, payment eligibility and HELC/WC requirements.

27 General Eligibility (Continued)

F 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 that 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 forms 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.

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.

27 General Eligibility (Continued)**G 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.

H 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.

27 General Eligibility (Continued)**I Eligible Crop**

Eligible crop means a crop, including eligible aquaculture, that is produced, or would have been produced if the qualifying disaster event had not occurred (for example crops prevented from planting), in the United States as part of a farming operation other than crops specifically excluded in subparagraph J.

J 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
- banana plants.

28 General Payment Provisions

A Overview

This paragraph provides the general payment provisions for both Track 1 and Track 2.

B Payment Calculation

The calculated payment will be automatically loaded in the application, and the gross payment will be calculated,

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.

C 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-325 has been filed by the producer, a revised FSA-325 is **not** required when payments are issued using the deceased, incompetent, or disappeared producer's ID number.

D Administrative Offset

Payments are subject to administrative offset provisions, including TOP. .

28 General Payment Provisions (Continued)**E Assignments**

A producer may assign payments according to 63-FI.

F Bankruptcy

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

Contact the OGC Regional Attorney for guidance on issuing ERP 2022 payments on all bankruptcy cases.

G Payments Less than \$1

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

H 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
- 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.

29-44 (Reserved)

Part 3 Track 1**Section 1 General Provisions and Eligibility****45 Track 1 Overview****A Assistance**

Track 1 is intended to expedite assistance to producers who received a crop insurance indemnity or NAP payment through a more streamlined application approach and will:

- use data already on file with RMA and FSA through the producer's participation in crop insurance or NAP
- pay for qualifying crop production and tree losses.

Note: Some quality losses may be included in Track 1 payments if the crop insurance indemnity or NAP payment was adjusted for quality.

B Eligible Producers

Track 1 is available to eligible producers that meet both of the following:

- suffered a crop production loss or tree loss due in whole or in part to qualifying disaster events or related conditions in calendar year 2022,
- received a crop insurance indemnity or NAP payment for those losses.

Track 1 payments are limited to certain crop insurance policies and NAP payments. See:

- paragraph 49 for eligible producers and policies for RMA Track 1 payments
- paragraph 50 for eligible NAP Track 1 payments

45 Track 1 Overview (Continued)

C Application Process

FSA will mail pre-filled application forms to the producers described in subparagraph B. The pre-filled information will be based on data already on file with FSA or RMA because a crop insurance indemnity was paid, or a NAP payment was issued because of losses occurring during calendar year 2022.

Producers applying for Track 1:

- may elect to receive payment for specified crops and units listed on the application.
- will complete and submit applications according to paragraph 66.

Note: A producer who receives a Track 1 application form may still apply for Track 2, regardless of whether they elect to receive the Track 1 payment; however, the Track 2 calculation will take into account any payments the producer receives under Track 1.

D Producer Certification

Receipt of a Track 1 application is not confirmation that the producer is eligible to receive an ERP 2022 payment. Track 1 payments are based on producer certification.

Producers electing to receive Track 1 payments **must**:

- certify that the calculated RMA indemnity or NAP payment received was due, in whole or in part, for crop production or tree loss caused by qualifying disaster event or related condition occurring in calendar year 2022
- agree to purchase crop insurance or NAP coverage, as applicable, for the crop at a 60/100 coverage level 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.

E COC Action

COC action is required for all crops/units in which the producer requests payment. See paragraph 66 for procedure on COC review and action.

46 Duplicate Benefits

A Overview

Duplicate benefits occur when a producer receives payment from multiple programs for the same loss. Duplicate benefits for ERP 2022 include the following:

- NAP payments and crop insurance indemnities that address the same loss
- losses for aquaculture species compensated under ELAP
- 2022 crop year crops and units that a producer requested payment on an FSA-520 under ERP Phase 1.

46 Duplicate Benefits (Continued)

B NAP Payments and Crop Insurance Indemnities for the Same Loss

In some situations, a producer may have received both a NAP payment for a crop loss and an indemnity under a crop insurance policy that is included in ERP 2022 Track 1 to address the same loss. Examples of these policies include, but are not limited to:

- rainfall index plans for annual forage
- pasture, rangeland, and forage
- apiculture
- any multi-peril crop insurance policy.

The FSA-523 will include both the calculated ERP 2022 payment based on the crop insurance indemnity and the NAP payment. Producers cannot select both and must decide which payment they want to receive.

Exhibit 11 provides a listing of NAP crops covered under PRF and Annual Forage Policies. If the producer elects to receive the calculated ERP 2022 insured payment, the producer cannot elect the ERP 2022 calculated NAP payment. See subparagraph 65 I for County Office action.

Note: RMA indemnities are made by physical county, and FSA NAP payments are made by administrative county. Because RMA has only provided one physical county, if the producer is multi-county, and the RMA payment covered any portion of the crop in a NAP county, the crop is ineligible for a NAP ERP 2022 Track 1 payment.

Exception: For ERP 2022, the following situations are not considered a duplicate benefit:

- the producer received PRF crop insurance indemnity and a NAP payment on grass seed
- the producer received a WFRP/Micro Farm indemnity and a NAP payment for crops included under the WFRP/Micro Farm policy.

In these instances, producers may receive ERP 2022 benefits based on both the crop insurance indemnity and NAP payment.

46 Duplicate Benefits (Continued)

C Losses for Aquaculture Species Compensated under ELAP

Producers cannot receive an ERP 2022 payment for an aquaculture loss for farm-raised fish losses that were compensated under 2022 or 2023 ELAP.

Note: This does not apply to losses of feeder fish.

These commodities and units will appear on the FSA-523. County Office will follow procedure in subparagraph 65 J for guidance on resolving duplicate benefits if the producer was compensated under ELAP; and also elects to receive the ERP 2022 payment for the commodity and unit.

46 Duplicate Benefits (Continued)**D 2022 Crops and Units that a Producer Requested Payment under ERP Phase 1**

To avoid issuing duplicate benefits for 2022 crop year losses that were compensated under ERP Phase 1, a service was implemented to prevent these crops and units from appearing on the FSA-523.

However, because of changes occurring in RMA data from one year to another, such as a change in a unit number or unit structure, some units that a producer requested payment under ERP Phase 1 may also appear on the FSA-523. If the same crop and unit information that was paid on an FSA-520 also appears on the FSA-523 then:

- the producer may decline the duplicate payment on the FSA-523
- the COC will disapprove the applicable units on the FSA-523 if the duplicate benefit is not resolved.

Example: A-Z Farms elected to receive the ERP Phase 1 payment on a 2022 wheat unit that was planted in 2021 and damaged by a calendar year 2021 qualifying disaster event. The RMA unit number changed from 2021 to 2022 and this same loss appeared on the FSA-523. Since A-Z Farms elected to receive this payment under ERP Phase 1 for a 2022 crop year loss, this loss is not eligible for ERP 2022.

If a producer would rather receive the Track 1 payment than the Phase 1 payment for a particular crop/unit, the payment could be refunded under Phase 1, so the Track 1 payment is available. See 1-ERP for policy on withdrawing crops, units, or the entire application.

E Guidance on Resolving Duplicate Benefits

Subparagraph 65 I provides guidance for County Offices to follow to resolve duplicate benefits requested on FSA-523.

47 **Track 1 Eligibility****A Qualifying Loss**

A producer must have suffered a crop or tree loss that was due, in whole or in part, to a qualifying disaster event or related condition in calendar year 2022.

If the loss was due, in whole or in part, to a qualifying disaster event:

- all acreage in the unit is eligible
- other eligible causes are included in the loss.

B Other Eligible Causes of Loss

Because the amount of loss because of a qualifying disaster event cannot be separated from the amount of loss caused by other eligible causes of loss, the payment will be based on the producer's total loss because of all eligible causes of loss (qualifying disaster events and other eligible causes of loss).

Other eligible causes of loss include:

- for insured crops, eligible causes of loss identified under the crop insurance policy
- for NAP crops, eligible causes of loss defined in 1-NAP (Rev. 2).

Note: Other eligible causes of loss are only eligible provided the same crop and unit also suffered a loss because of a qualifying disaster event or related condition.

Example 1: Soybeans in a 100-acre unit suffered a loss. Sixty acres of soybeans were affected by flooding while the other 40 acres were affected by hail. Hail is not a qualifying disaster event but is an eligible cause of loss that was indemnified. Because part of the soybeans in the unit suffered a loss because of a qualifying disaster event (flooding), the losses because of hail are also eligible. As a result, all 100 acres in the unit are eligible.

Example 2: Drought caused losses to 100 acres of wheat in a 300-acre unit. The remaining 200 acres suffered losses because of excessive heat. The drought was not a qualifying drought (D2 for either consecutive weeks or D3 or higher); however, because part of the wheat in the unit suffered a loss because of a qualifying disaster event (excessive heat), the losses because of drought are also eligible.

47 Track 1 Eligibility (Continued)**B Other Eligible Causes of Loss (Continued)**

Example 3: A wildfire damaged 10 acres of strawberries in a 50-acre unit. The remaining 40 acres of strawberries were damaged by excessive wind. Because part of the strawberries in the unit suffered a loss because of a qualifying disaster event (wildfire), all 50 acres of strawberries in the unit are eligible and the losses caused by the excessive wind are included when calculating the loss.

Example 4: A hailstorm caused damage to a 160-acre corn unit. Because there was no qualifying disaster event on the unit of corn, the losses because of hail are not eligible for a payment.

C Ineligible Causes of Loss

Ineligible causes of loss were accounted for in the crop insurance indemnity and NAP payment. No further reductions to Track 1 payments are required.

47 Track 1 Eligibility (Continued)

D Year of Loss

Assistance may be provided for losses to 2022 or 2023 crops depending on the coverage period for the crop in effect on the date of the disaster. To be eligible, the qualifying disaster event that caused the loss must have occurred in calendar year 2022.

Note: The 2022 crop year units that were selected for payment under ERP Phase 1 will be excluded from Track 1.

Example 1: Insured winter wheat was planted in November 2021. The 2022 crop insurance coverage began when the wheat was planted. The wheat suffered losses because of a winter storm in January 2022. Because the qualifying disaster event occurred during calendar year 2022 and the crop year 2022 insurance was in effect on the date of the winter storm, the year of loss for the wheat is 2022.

Example 2: Insured winter wheat was planted in November 2021. The 2022 crop insurance coverage began when the wheat was planted. The wheat suffered losses because of a winter storm in December 2021. While the year of the loss is 2022 based on the coverage period in effect on the date of the disaster, because the qualifying disaster event did not occur in calendar year 2022, it is ineligible.

E Crop Included in Track 1

Since Track 1 is limited to crops that received a crop insurance indemnity or NAP payment, Track 1 will only include eligible crops:

- for which Federal crop insurance is available
- that are eligible for NAP according to 1-NAP (Rev. 2).

F Crops Excluded from Track 1

The following crops are excluded from Track 1:

- volunteer crops
- experimental crops
- by-products, such as cotton seed
- first year seeding of forage crops
- tobacco, grown in a county where insurance is not available.

48 Linkage Requirement**A Rule**

As a condition of payment eligibility, producers must obtain crop insurance or NAP coverage, as applicable and if available, for the crop and tree.

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 2022 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 2027 crop year.

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

48 Linkage Requirement (Continued)

A Rule (Continued)

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

IF the producer has received program benefits...	THEN for linkage, the producer is required to obtain...
on an insurable crop	crop insurance at 60/100 coverage level or higher.
on a NAP-eligible crop	NAP at the basic 50/55 (catastrophic) level or higher, or, WFRP/Micro Farm can be obtained at the 60 percent level by the producer to meet linkage instead of NAP.
on a NAP eligible crop, but the producer is ineligible for NAP payment because they exceed AGI for an applicable linkage year	NAP at the basic 50/55 level, regardless of the producer's ineligibility to receive a NAP payment, or crop insurance under a WFRP/Micro Farm policy.
on a Pasture, Rangeland, and Forage/Apiculture;	For the number of acres and number of colonies for which an ERP 2022 payment was received, purchase PRF/Apiculture or individual crop insurance policy at 60/100 coverage level or higher or NAP at the basic 50/55 (catastrophic) level of coverage or higher if crop insurance is not available in the county. Example: To meet linkage a producer could purchase PRF, a forage production crop insurance policy or NAP as applicable for the crop.
on a crop insured under both a WFRP/Micro Farm policy and a Multi-Peril Crop Insurance policy Note: Micro Farm is a type of WFRP policy and will also meet the linkage requirement.	crop insurance under a WFRP/Micro Farm policy and a MPCl policy at the minimum level of coverage or higher

48 Linkage Requirement (Continued)

A Rule (Continued)

IF the producer has received program benefits...	THEN for linkage, the producer is required to obtain...
on WFRP/Micro Farm	<p>for the crop(s) that sustained a loss under a WFRP/Micro Farm policy purchase WFRP/Micro Farm or an individual crop insurance policy at 60/100 coverage level or higher, or NAP at the basic 50/55 (catastrophic) level of coverage or higher if crop insurance is not available on the crop in the county.</p> <p>Example: Producer has a WFRP/Micro Farm policy and receives an ERP 2022 payment because of loss on corn and peaches. To meet linkage, the producer may purchase WFRP/Micro Farm policy, or in place of WFRP/Micro Farm a corn crop insurance policy and NAP coverage for peaches.</p>
on annual forage	<p>purchase annual forage or individual crop insurance policy at 60/100 coverage level or higher, or NAP at the basic 50/55 (catastrophic) level of coverage or higher if crop insurance is not available on the crop in the county.</p> <p>Example: Producer has an Annual Forage policy and receives an ERP 2022 payment because of a loss on wheat for grain and a loss on sorghum forage hay. To meet linkage producer may purchase annual forage or a wheat policy and NAP for sorghum forage.</p>

48 Linkage Requirement (Continued)

A Rule (Continued)

If program benefits were received on:

- a NAP-covered crop and crop insurance becomes available for this 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, including WFRP/Micro Farm, is **not** available for this crop in a linkage year, the producer is required to obtain NAP coverage at the basic 50/55 level, including paying the applicable service fee and filing annual acreage and production reports.

The linkage requirement applies to the producer's interest in the crop and/or tree in the county that received benefits as outlined in the following table.

IF the crop was...	THEN coverage must have been obtained...
an insured crop	in the physical location county of the crop and tree that received benefits.
a NAP-covered crop	in the administrative county of the crop that received benefits.

Example 1: Administrative County A covers 2 physical counties (County A and County B). A producer received ERP 2022 benefits on an insured crop that suffered an eligible loss in County A during the disaster year. Crop insurance linkage applies to County A. The producer is not required to purchase crop insurance for County B.

Example 2: Administrative County A covers 2 physical counties (County A and County B). A producer received ERP 2022 benefits on an insured crop that suffered an eligible loss in both counties. Crop insurance linkage applies to both County A and County B.

48 Linkage Requirement (Continued)**A Rule (Continued)**

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 2022 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 2022 benefits for 2022 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 2022 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 ERP 2022 application, producers:

- agree to purchase crop insurance or NAP 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 pay any service fees, administrative fees, and premiums associated with such coverage
- acknowledge that if they fail to meet the linkage requirement, they must refund their ERP 2022 benefits.

48 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 A received ERP 2022 benefits for 2022 crop losses. Producer A retired from farming in 2024. Because Producer A 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 2022 and received a Track 1 payment in September 2023. ABC Farms obtained insurance at the 75/100 level for the 2024 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 2025 for linkage purposes.

- applicant does not plant the crop (or any crop in the pay group) during 1 or more of the required linkage years

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

Example 1: Producer B received an ERP 2022 payment for 2022 losses on pumpkins. Beginning in 2024, the producer made a management decision to no longer plant pumpkins. Since Producer A is no longer planting pumpkins, Producer A is not required to meet linkage.

Example 2: Producer C received ERP 2022 benefits on 2022 wheat losses. Producer C planted wheat in 2024 and purchased a wheat policy with a coverage level of 75/100. Producer C did not plant wheat in 2025. Since Producer C did not plant wheat in 2025, linkage is not required for that year. Producer C met the linkage requirement by purchasing coverage in 2024, which was the only linkage year the crop was planted.

- applicant received a payment for a tree that is not insurable in the required linkage years
- crop insurance or NAP coverage is no longer available for the crop and/or tree.

48 Linkage Requirement (Continued)

C Linkage Within a Pay Group

Linkage will apply to each pay group receiving ERP 2022 payment. Pay group means the level at which the indemnity or NAP payment is calculated.

The pay group for:

- insured crops, is the crop policy, with some exceptions (when the indemnity is determined at a level lower than the crop policy)
- NAP crops is pay crop, pay crop type, and planting period.

Example: Producer D received Track 2 benefits on 2022 dry beans. Producer D had a loss on kidney beans in the disaster year but did not plant kidney beans in any of the possible linkage years. However, Producer D planted pinto beans. Kidney beans and pinto beans are in the same pay group.

Although Producer D did not plant kidney beans, Producer D planted a crop in the same pay group for which ERP 2022 benefits were paid. Therefore, Producer D is required to meet linkage on the pinto beans.

When a crop has multiple planting periods and:

- the producer experiences a loss during one planting period, linkage will apply only to planting period for which ERP 2022 benefits were paid

Example: Spinach has 2 planting periods and Producer E planted and had a loss only in planting period 2. Linkage will apply only to planting period 2.

- a producer planted a crop in multiple planting periods but only received ERP 2022 benefits for the crop planted in one planting period, linkage will only apply to the planting period for which ERP benefits were paid.

Example: Beets have 3 planting periods and Producer F planted in all 3 planting periods but had a loss and received ERP 2022 benefits only for planting period 3. Linkage will only apply to planting period 3.

48 Linkage Requirement (Continued)**D Linkage Years**

Depending on the date a producer receives an ERP 2022 payment, and the applicable application or sales closing date for the crop, the next 2 available crop years may be any of the following:

- 2024 and 2025
- 2025 and 2026
- 2026 and 2027.

All producers and all crops will be subject to verification of proper coverage requirements.

Example 1: Producer G received ERP 2022 benefits for 2022 wheat losses and received an ERP 2022 payment in October of 2023. The sales closing date to purchase insurance for the 2024 crop year is September 30, 2023, in the producer's State. Based on the date Producer G received ERP 2022 benefits, and the sales closing date for the crop, the next 2 available crop years for Producer G are 2025 and 2026.

Example 2: Producer H received an ERP 2022 payment on 2022 avocado losses in February 2024. The application closing date for NAP for avocados is January 1, 2024, for the 2025 crop year. Therefore, the next 2 available crop years to obtain NAP coverage are 2026 and 2027.

48 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
- WFRP/Micro Farm at 60/100 or higher.

Notes: Paying a NAP service fee alone without filing an acreage report and completing all necessary requirements to obtain NAP coverage will not satisfy the linkage requirement.

If a producer obtains NAP buy-up coverage to meet linkage the producer must pay the associated premium if NAP buy-up coverage is obtained.

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 must repay the amount of the payment for the crop not meeting linkage plus applicable interest.

49 Payments Based on RMA Data

A Overview

Track 1 will apply to producers who received a crop insurance indemnity for eligible policies as determined by RMA.

B Eligible Producers

Eligible producers identified by RMA include the following:

- producers with a CCID that are primary policy holders of an FCIC reinsured policy
- producers with a CCID with SBI to a primary policy holder.

All producers with an SBI to the primary policy holder must meet FSA's definition of an eligible producer and have an ownership interest and share in the crop to be eligible for payment. If one or more producers with an SBI had a share in a crop, the primary policy holder must update the application to show the share in the crop for each of those producers in addition to the primary policy holder.

Payments will be issued to the primary policy holder and to any eligible producers with an SBI who have a share in the crop according to their shares in the crop entered on the application.

Example: Jack has a crop insurance policy for 100 percent share of sunflowers. FSA records indicate that he farms with a 30 percent share of the crop while his spouse Chrissy has a 20 percent share, and Janet their landlord has a 50 percent share. In addition to Jack, Chrissy and Janet will be included on the FSA-523 because they are both producers listed with SBI to the primary policy holder. It is the responsibility of the primary policy holder to designate the appropriate shares for the unit and crops that suffered a qualifying loss. FSA will process the application by entering the shares in the software and distribute the Track 1 payments, provided the producer, spouse, and landlord each agree to the share designation and linkage requirements by signing the application.

Note: Crop insurance policies issued in Puerto Rico are not transmitted through the standardized Policy and Storage System. As a result, insured producers in Puerto Rico are not included in Track 1 but may be eligible to participate in Track 2.

49 Payments Based on RMA Data (Continued)

C Eligible Policies

The following RMA plans are eligible for Phase 1 payments.

Plan Code	Plan Name
01	Yield Protection
02	Revenue Protection
03	Revenue Protection – Harvest Price Exclusion
04	Area Yield Protection
05	Area Revenue Protection
06	Area Revenue Protection with Harvest Price Exclusion
13	Rainfall Index
21	Production and Revenue History Yield Protection
22	Production and Revenue History Plus
23	Production and Revenue History Revenue
35	STAX
36	STAX – Harvest Price Exclusion
40	Tree Based Dollar Amount of Insurance
41	Pecan Revenue
43	Aquaculture Dollar Plan
47	Actual Revenue History
50	Dollar Amount of Insurance
51	Fixed Dollar Amount of Insurance
55	Yield Based Dollar Amount of Insurance
76	Whole Farm Revenue Protection/Micro Farm
90	Actual Production History
Plan codes 35 and 36 will not be included if there is a companion policy as defined by RMA.	

Note: For the purposes of ERP 2022 each of the following policies are treated as a single crop for payment limitation purposes

- Annual Forage
- PRF
- WFRP
- Micro Farm
- WFU for Revenue Protection Plan codes 02 and 03
- WFU.

Rainfall Index crop insurance policies including Annual Forage plans and PRF are considered “non-specialty” crops for payment limitation purposes.

Tree Based Dollar Amount of Insurance (plan 40) policies, excluding banana trees, are considered specialty crops for payment limitation purposes.

49 Payments Based on RMA Data (Continued)

C Eligible Policies (Continued)

Supplemental policies that provide additional coverage to an RMA plan eligible in Track 1 will be used to calculate the ERP 2022 factor and payment amount. Indemnities from supplemental policies used in the calculation of Track 1 payments include the following:

Plan Code	Plan Name
16	Margin Protection
17	Margin Protection with Harvest Price Option
26	PACE Yield
27	PACE Revenue
28	PACE Revenue with Harvest Price Exclusion
31	SCO – Yield
32	SCO – Revenue
33	SCO – Revenue with Harvest Price Exclusion
35	STAX
36	STAX – Harvest Price Exclusion
37	HIP-WI (Hurricane - Wind Index)
87	ECO – Yield
88	ECO – Revenue
89	ECO – Revenue with Harvest Price Exclusion

Notes: Supplemental policies will not be listed separately on the FSA-523 and are included with the crop and unit information from the base policy.

Indemnities from 2023 supplemental policies are not reflected in Track 1 at this time and will be included later when finalized.

49 Payments Based on RMA Data (Continued)**D WFRP, Micro Farm, and WFU Policies**

Crop(s) covered under WFRP and Micro Farm policies or included in a WFU will be treated as a single crop for payment limitation purposes. Producers that receive a Track 1 application including these policies or units must certify to the percentage of their expected revenue or total liability for the unit, as applicable, from specialty crops. Producers may refer to their summary of coverage or schedule of insurance to review all crops covered under their policy.

Example: A producer grew green peppers (specialty), cabbage (specialty) and non-organic wheat for grain (non-specialty), which were covered under his WFRP policy. The producer certified that 50 percent of the expected revenue for the WFRP unit was from specialty crops.

Although multiple crops were covered under his WFRP policy, the \$120,000 ERP 2022 payment for the WFRP unit will be subject to the applicable payment limitation for specialty and non-specialty crops based on the producer's certification of the expected percentage of revenue from specialty crops. In this example, \$60,000 will be applied to the specialty payment limitation and \$60,000 to the non-specialty payment limitation.

49 Payments Based on RMA Data (Continued)**E Prevented Planted Crops**

For crops prevented from planting for which the insured producer does not have an adequate history of eligible PP acreage, RMA uses acreage from another crop insured for the current crop year for which the producer has remaining eligible PP acreage. When an insured producer does not have adequate history of eligible PP acreage, the crop and unit listed on the FSA-523 may reflect any of the following:

- the original crop, which was prevented from planting
- the eligible crop used to make the PP payment
- both the original crop and the eligible crop.

Example: A producer intended to plant 100 acres of soybeans but was prevented from planting all acres because of a qualifying disaster event. The producer's soybean PP coverage and actual production history is based on a history of planting 60 acres of soybeans. The first 60 acres of PP is paid based on the soybean history. The producer has sufficient wheat history to cover the balance of the PP soybean acres, so the remaining PP indemnity is paid based on wheat history.

The FSA-523 will display calculated payments for both soybeans and wheat, even though wheat was not reported to FSA as a PP crop. It is the responsibility of the producer to review the information on the FSA-523 and determine what crops meet program requirements.

49 Payments Based on RMA Data (Continued)**F Double-Cropped Acres**

RMA double-cropping eligibility is based on producer history, not on FSA-approved double-cropping combinations. A producer may meet RMA double-cropping eligibility in non-FSA approved counties. Likewise, a producer may have an FSA-approved double-cropping practice but not meet RMA double-cropping eligibility.

Track 1 payments are made based on RMA double-cropping rules. In some circumstances this may result in Track 1 payments being made on crops which would not otherwise be eligible under other FSA programs.

G Payment Information

RMA will calculate ERP 2022 Track 1 payments for insured crops using an ERP factor based on the producer's level of coverage as specified in paragraph 85 and the loss procedures applicable to the coverage purchased. RMA will provide the calculated payment amount to FSA.

Data used as the basis for the payment calculation will not be available to County Offices. FSA will not calculate Track 1 payments using data manually submitted by producers. County Offices should refer producer to their crop insurance agent for any questions concerning the calculated payment.

50 Payments Based on NAP Data**A Overview**

Track 1 will apply to producers with eligible NAP-covered crops for which NAP applications for payment have been approved for losses that were incurred because of a qualifying disaster event in calendar year 2022.

B NAP Crops Included on the Application

NAP crops included on the application will include pay groups that meet the following conditions:

- the crop must have an approved application for payment according to provisions in 1-NAP (Rev. 2)
- the gross calculated payment for the pay group for which the NAP application for payment was filed exceeded \$0.

Note: To be eligible to receive an ERP 2022 payment on a pay group, the cause of loss must have been due in whole or in part to a qualifying disaster event as specified in subparagraph 46 B.

50 Payments Based on NAP Data (Continued)**C NAP Crops Excluded in Track 1**

The following NAP crops are excluded from the Track 1 application:

- crops with an intended use of grazing
- any pay group that does not meet the requirements in subparagraph B
- any pay group for which the gross payment calculated was \$0.

Example 1: Sydney obtained 60/100 coverage on winter wheat for forage for crop year 2022. After submitting an application for payment, it was determined the crop suffered a 15 percent production loss because of drought. The loss incurred did not exceed the NAP coverage level. Therefore, the loss was too shallow to generate a NAP payment, and the gross calculated payment for the pay group was \$0. The crop loss will not be included in Track 1.

Example 2: Chris received a NAP payment for losses on green beans and garbanzo beans. The green beans experienced a loss and resulted in a payment of \$30,000, while the garbanzo beans had a shallow loss and did not result in a payment greater than \$0 for the crop type. Because the crops are in the same pay group, a Track 1 payment will be calculated for both crops.

D Payment Information

For crops that receive a NAP payment for both planted and PP acres, the payments will not offset each other.

Payments made for NAP-covered crops based on a production loss will offset payments made as the result of a value loss when the crops are in the same pay group.

Example: Alicia has NAP coverage for both ginseng intended for fresh (a value loss crop) and ginseng for seed (a yield based crop). Alicia received a NAP payment for both intended uses. Since the crops are in the same pay group, the loss payments will offset.

See paragraph 85 for NAP payment calculation examples.

51-64 (Reserved)

Section 2 Application and County Committee Action**65 Applying for ERP 2022 Track 1****A Track 1 Application**

FSA and RMA will identify producers eligible to apply for ERP 2022 Track 1 based on the criteria described in paragraphs 49 and 50. For each producer identified, FSA will generate an FSA-523 with certain items pre-filled with information already on file with USDA.

Note: FSA will send a letter with the application(s) explaining the Track 1 process. See Exhibit 12 for a sample of the letter that will be sent to producers with insured crops and/or NAP covered crops.

B Application Process

Receipt of a pre-filled application form is not a confirmation that the producer, crop, or unit is eligible to receive an ERP 2022 Track 1 payment.

To receive a payment, the producer must:

- certify that their crop insurance indemnity or NAP payment on which the ERP 2022 Track 1 payment will be based was due, in whole or in part, to a crop production loss or a tree loss caused by a qualifying disaster event
- review the list of qualifying disaster events and related conditions, and if a loss was because of drought, producers must also ensure that the county where the crop and unit was located meets the definition of “qualifying drought” as outlined in subparagraph 27 B

65 Applying for ERP 2022 Track 1(Continued)

B Application Process (Continued)

- certify that they will meet the requirement to purchase crop insurance or NAP coverage, 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.

Producers are not required to request payment for all crops and units listed on their application to receive a Track 1 payment.

The portion of the application for producers with crop insurance will include the crop year, physical State and county code, crop and unit number. The application will also include the primary policyholder and all producers with an SBI.

The primary policy holder must designate whether they have 100 percent interest in the crop or designate the appropriate share for themselves and the SBI's. Payments will be issued to the primary policyholder and to any SBI producer(s) with a share in the crop identified on the FSA-523 provided all signature and eligibility requirements are met.

Note: Share is assumed to be 100 percent to the primary policyholder unless otherwise designated.

Producers that receive a Track 1 application for WFRP and Micro Farm policies or included in a WFU must certify to the percentage of their expected revenue or total liability for the unit, as applicable, from specialty crops, for:

- WFRP/Micro Farm policyholders must certify their percentage of expected revenue from specialty crops
- WFU policyholder must certify to the percentage of liability from specialty crops.

For producers who received a NAP payment, the pre-filled application will include the crop year, administrative State and county code, pay group, pay crop, and unit number.

FSA will also pre-fill the calculated ERP 2022 Track 1 payment amounts, prior to any payment reductions.

Note: Only producers established with FSA with a CCID will be listed on the application.

65 Applying for ERP 2022 Track 1(Continued)**B Application Process (Continued)**

Producers must submit a completed FSA-523 for their entire operation nationwide before the end of signup, which will be announced at a later date. The application must be processed by their recording County Office identified on the FSA-523.

Note: Producers cannot alter the data on the pre-filled items of the FSA-523. The application will be considered incomplete if altered.

Applications may be submitted to any FSA County Office nationwide; however, if the receiving County Office is not the recording county, the receiving County Office must date stamp the completed application and send it by e-mail or FAX to the recording County Office listed on FSA-523. A copy of the application will be maintained in the receiving County Office.

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-523
 - other authorized method (provided by supplemental notice or other guidance).

Note: Please refer to 1-CM for policy on signature and electronic filing.

C Complete Application

An application is considered complete once the producer and SBI's, if applicable, who are requesting a payment, complete all required entries, sign, and submit FSA-523 by the established deadline.

65 Applying for ERP 2022 Track 1 (Continued)

D Signing and Certifying FSA-523

By signing FSA-523, the producer or primary policyholder and any SBI's listed on the application who are claiming a share of the insured or NAP crop(s), are:

- acknowledging that they had a qualifying loss
- applying for an ERP 2022 Track 1 payment
- certifying the information on FSA-523 is true and correct
- required to retain documentation in support of their application for 3 years after the date of approval

Note: All information provided to FSA for program eligibility and payment calculation purposes, including certification that a producer suffered a loss because of a qualifying disaster event, is subject to spot check.

- agreeing:
 - to comply with ERP 2022 program provisions published in a NOFA in the FR on October 31, 2023
 - to purchase crop insurance or NAP as applicable for the crop, at 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

Note: If multiple crops and units are listed on an application, producers may agree to purchase crop insurance or NAP coverage for only some of the crops and units; an ERP 2022 Track 1 payment will be issued only for those crops and units for which the producer agrees to meet that requirement.

- that in the event any Track 1 payment resulted from erroneous information reported by the producer or if the producer's data is updated after RMA or FSA calculated a producer's Track 1 payment, the Track 1 payment will be recalculated and the producer must refund any excess payment to FSA, including interest to be calculated from the date of the disbursement to the producer
- if FSA determines that the producer intentionally misrepresented information used to determine the producer's Track 1 payment amount, the producer must refund the full payment to FSA with interest from the date of disbursement.

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.

65 Applying for ERP 2022 Track 1 (Continued)**E Additional Eligibility Forms**

Producers, including any producers with an SBI with a share in a crop as indicated on the application, must also have the following forms on file with FSA within 60 days of the announced application deadline:

- AD-2047, Customer Data Worksheet (if applicable)
- 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: Failure to timely provide all eligibility forms may result in no payment or a reduced payment. County Offices must immediately update Business File and applicable subsidiary records when the eligibility forms are filed.

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.

Producers may file the FSA-510 or CCC-860 until the deadline announced by FSA.

Note: If a producer submits FSA-510 or CCC-860 after receiving an ERP 2022 Track 1 payment but before the announced deadline, an additional payment reflecting the increased limitations or inclusion of premiums and fees for underserved producers will be issued.

65 Applying for ERP 2022 Track 1(Continued)**F Incomplete Application**

County Offices will place incomplete applications in the producer's file and notify the producer by letter that the application will not be processed. The letter must explain why the application is considered incomplete. See sample letter in Exhibit 13.

G Applications with Incomplete Line Items

In cases where a line item on the FSA-523 is incomplete, for example, a producer designated shares but did not agree to linkage, county offices will not enter any information for the line item in the system and no action will be taken on that line item. Notify the producer of the incomplete line item and provide a copy of the processed FSA-523.

65 Applying for ERP 2022 Track 1 (Continued)**H Amended Application**

New signatures are required from all producers requesting a share in the ERP 2022 payment if an application is amended during the signup period because of revision of shares, certification of qualifying disaster event, or linkage agreement, or a producer requesting changes to the crops or units that will receive an ERP 2022 payment.

Notes: Applications amended or submitted after the sign-up deadline will be considered late-filed.

No late-filed provisions apply

I Generating Applications

County Offices can access the ERP 2022 software and print a Track 1 application for a producer who did not receive or misplaced their application. See 6-ERP for accessing the automated system.

Note: If an application is not available in the software, a Track 1 payment was not calculated for the producer. The producer will be able to apply for assistance under Track 2

For questions on Track 1 applications for insured crops, County Offices will refer producer to their crop insurance agent. For questions on Track 1 applications for NAP, see paragraphs 50 and 85 for NAP calculations.

65 Applying for ERP 2022 Track 1 (Continued)

J Reviewing Applications for Duplicate Benefits

To ensure producers requesting ERP 2022 benefits have not already been compensated for the same loss through another program, county offices must follow the table below prior to COC action on the FSA-523.

FOR...	THE County Office will...
<p>applications where the producer elected to receive the ERP 2022 payment based on their crop insurance indemnity and the NAP payment for the same loss</p> <p>Notes: The ERP software will prevent the County Office from entering both selections in the software (once selected, the alternate will be greyed out).</p> <p>If one selection has been entered, the County Office should remove it from the system.</p> <p>See Handbook 6-ERP for guidance.</p>	<ul style="list-style-type: none"> notify the producer by suggested letter in Exhibit 14 that the FSA-523 cannot be processed as submitted because of the duplicate benefit. <p>Note: The producer must select to receive either the insured or NAP payment.</p> <ul style="list-style-type: none"> record the producer's selected option for basis of payment in the software following 6-ERP and generate a new application for the producer to sign. <p>Notes: No entries for share (if applicable), qualifying disaster event, or linkage will appear on the FSA-523 for the unselected option.</p> <p>If duplicates are unresolved, the COC will disapprove the applicable crop and units.</p>

65 Applying for ERP 2022 Track 1 (Continued)

J Reviewing Applications for Duplicate Benefits (Continued)**FOR...**

producers that received 2022 and 2023 ELAP payment for farm-raised fish losses (excluding feeder fish losses)

THE County Office will...

- review the 2022 and 2023 ELAP farm raised fish report, and cross reference the report to the FSA-523 for the producer to see if there were aquaculture losses that were previously compensated under ELAP for the same commodity.
- notify the producer by suggested letter in Exhibit 15 that the FSA-523 cannot be processed as submitted because of the duplicate benefit.

Notes: The 2022 and 2023 ELAP farm-raised fish report includes all producers who received ELAP benefits for 2022 and 2023 for farm raised fish deaths. The report is posted on the FSA intranet site at

<https://inside.fsa.usda.gov/program-areas/dafp/dap/erp-2022/index>

The producer may decline the duplicate payment on the FSA-523 by leaving blank the share, (if applicable), linkage and qualifying disaster event items, indicating no payment requested.

If duplicates are unresolved, the COC will disapprove the applicable crop and units.

65 Applying for ERP 2022 Track 1 (Continued)

J Reviewing Applications for Duplicate Benefits (Continued)

FOR...	THE County Office will...
All applications where a producer received ERP Phase 1 benefits for 2022 crop year losses	<ul style="list-style-type: none"> • review the Complete Data Report from Phase 1, program year 2022, and cross reference the report to the FSA-523 for the producer to see if there were 2022 losses that were already compensated under Phase 1 for the same crop and unit • notify the producer by suggested letter in Exhibit 14 that the FSA-523 cannot be process as submitted because of the duplicate benefit. <p>Notes: The Complete Data Report includes all producers who received ERP Phase 1 benefits for 2022 crop year crops. The report may be accessed through the ERP Phase 1 software in according to 6-ERP.</p> <p>The producer may decline the payment on the FSA-523 by leaving blank the share, (if applicable), linkage and qualifying disaster event items, indicating no payment requested.</p> <p>If duplicates are unresolved, the COC will disapprove the applicable crop and units.</p>

66 County Committee Action**A Acting on FSA-523 and Electronic File Creation**

The recording county's COC, or CED if delegated, will act on all completed and signed FSA-523's submitted.

COC action is required for each crop and unit on the FSA-523 that the producer requested payment.

County Office must make every effort to process FSA-523 in the system timely. Producers may be provided a copy of the ECPR following procedure found in 6-ERP once a complete application is entered into the system.

A copy of the ECPR, CCC-770 ERP 2022 Track 1, copies of supporting documentation, if applicable, and the FSA-523 will be maintained in the producer's electronic ERP 2022 file. See 32-AS Supplement for file creation, maintenance, and disposition guidance.

B Producer Certification

Program eligibility is based on producer certification and is subject to spot check. However, COC's may request documentation from an ERP 2022 applicant if they have reason to question the producer's certification.

If supporting documentation (See Exhibit 16) is requested, the documentation must be submitted within 30 calendar days from the request. If not timely submitted, COC may disapprove the application for the applicable crop and unit.

66 County Committee Action (Continued)

C Approving FSA-523

Before approving a specific crop/unit on FSA-523, COC, or CED if delegated, must ensure:

- producer meets eligible producer requirements
- certifications of qualifying disaster event are reasonable

Reminder: Producers are certifying that the loss was due in whole or in part to a qualifying disaster event or related condition. The specific weather event is not required to be identified on the application and the entire crop and unit is eligible provided the loss was due in whole or in part to any of the qualifying disaster events or related conditions.

- all producers requesting payment have agreed to purchase crop insurance or NAP coverage in return for receiving payment
- FSA-523 was received or postmarked by the sign-up deadline.

If all program eligibility requirements are met COC will approve the crops and units on FSA-523 and document approval in the COC minutes.

Note: Completing eligibility forms (such as AD-1026, CCC-901 and CCC-902) is not a condition of COC or CED approving FSA-523. However, these forms must be filed within 60 calendar days from the date of the application deadline. Failure to timely provide all eligibility forms may result in no payment or a reduced payment.

66 County Committee Action (Continued)

D COC Action for Handling Applications with Duplicate Benefits

Applications cannot be processed as filed in cases where a producer:

- has elected to receive the ERP 2022 payment based on their crop insurance indemnity and the NAP payment for the same loss
- was previously compensated for the 2022 crop production or tree loss under another FSA program.

In instances where the COC determines a duplicate benefit exists on the FSA-523, the COC will ensure the County Office followed subparagraph 65 J in resolving the duplicate benefit issue with the producer. If the duplicate benefit is unresolved, the COC will disapprove the applicable losses on the FSA-523 and provide appeal rights to the applicant.

66 County Committee Action (Continued)

E COC Adjustments

The only entry on FSA-523 that allows for COC adjustment is the producer certification of percentage of expected revenue from specialty crops for WFRP and Micro Farm policies and percentage of liability from specialty crops for a WFU. For payment limitation purposes, producers are required to certify to the percentage of revenue or liability received from specialty crops.

COC's are authorized to adjust producer certifications of the percentage of expected revenue or liability if both of the following apply:

- the COC questioned the certification and requested supporting documentation from the producer to support the certification in accordance with subparagraph 66 B
- supporting documentation differs from or does not support the producer certification.

Example: Producer requests payment based on a WFRP indemnity and certifies that 100 percent of the expected revenue was from specialty crops. COC questioned the certification and requested additional documentation from the producer. The producer's documentation showed 70 percent of the expected revenue was from specialty crops and 30 percent was from non-specialty crops. COC adjusted the producer's certification of percentage of expected revenue from specialty crops to 70 percent.

If COC makes an adjustment, COC must:

- thoroughly document the reason for the adjustment in COC minutes
- notify the producer of the adjustment in writing
- provide appeal rights according to 1-APP.

66 County Committee Action (Continued)

F Disapproving Crop and Unit on FSA-523

COC may disapprove a crop and unit for any of the following reasons:

- person or legal entity applying for ERP 2022 is determined to be an ineligible producer
- documentation requested by COC shows the producer did not suffer a loss due, in whole or in part, to a qualifying disaster event
- COC has knowledge that designated shares to SBI's are incorrect
- duplicate benefits were unresolved, in accordance with subparagraph D
- signature requirements were not met according to 1-CM
- FSA-523 was submitted or postmarked after the announced signup deadline.

If COC disapproves a crop and unit, COC must:

- thoroughly document the reason for the disapproval in COC minutes
- notify the producer of the disapproval in writing
- provide appeal rights according to 1-APP.

67 FSA-523, Emergency Relief Program (ERP) 2022 Track 1 Application

A Completing FSA-523

The following table provides instructions for completing FSA-523.

Item	Instructions
County Office Use Only	
1	Prepopulated with the producer or primary policy holder's recording State name and FSA code.
2	Prepopulated with the producer or primary policy holder's recording county name and FSA code.
3	Prepopulated with the 2022 program year.
4	Prepopulated an application number assigned by the automated system.
5 A - B	Prepopulated with the name, address (including city, State, and zip code) and telephone number of the producer's or primary policyholder's recording County Office.
Part A – Producer Agreement	
<p>Producers, which includes primary policyholders and any producers with substantial beneficial interest, agree to provide all information required or requested by FSA for program participation in ERP 2022. Producers must also certify whether they have experienced a qualifying loss and they understand that by receiving an ERP 2022 Track 1 payments, they are required to purchase crop insurance or NAP coverage where crop insurance is not available, for the next 2 available crop years.</p> <p>Producers must obtain either of the following as may be applicable:</p> <ul style="list-style-type: none"> • crop insurance at a coverage level equal to or greater than 60 percent for insurable crops • NAP at the basic 50/55 (catastrophic) level or higher for NAP crops. 	

67 FSA-523, Emergency Relief Program (ERP) 2022 Track 1 Application (Continued)

A Completing FSA-523 (Continued)

Item	Instructions
Part B – Producer Information	
6	Prepopulated with the name of producer or primary policyholder who is applying for 2022 and or 2023 ERP 2022 Track 1 benefits.
7 A - E	Prepopulated with mailing address (including city, State, and zip code) for the producer or primary policy holder who is applying for 2022 or 2023 ERP 2022 Track 1 benefits.
8	Prepopulated information line, reserved for future FSA use (optional entry).
9 A - B	Prepopulated with primary phone number, indicate home or cell (optional entry). Prepopulated with alternate phone number, indicate home or cell (optional entry).
10	Prepopulated with producer email address (optional entry).
Part C – Insured Crop Information	
<p>Items 11 through 16, and 21 through 23, as applicable, will be prepopulated with information obtained from RMA or the primary policyholder's crops which received an indemnity for the applicable crop year. The primary policyholder and all SBI's identified on the policy will be prepopulated in item 16. Item 17 will be completed by the primary policy holder to designate 100 percent interest in the crop or designate the appropriate shares for themselves and the SBI's (if applicable). Payment will be issued to the primary policyholder and to any SBI(s) with a share in the crop identified on the FSA-523, provided all signature and eligibility requirements are met. Item 18 will be completed by the primary policyholder and SBI's identified on the policy who are receiving a share of the crop. By answering the question in item 18, the primary policyholder and SBI's are agreeing that in return for receiving an ERP payment on the crop, they will purchase crop insurance or NAP as outlined in Part A. Item 19 will be completed by the primary policyholder to certify that a qualifying loss has occurred on the crop as outlined in Part A.</p> <p>Questions regarding prepopulated information from RMA should be directed to the primary policyholder's crop insurance agent.</p> <p>Note: A separate line item must be entered for each crop and unit which received an indemnity from crop insurance.</p>	
11	Prepopulated with the crop year for the insured crop and unit.
12	Prepopulated with the physical State and county code where the insured crop is located. Information obtained from RMA records.
13	Prepopulated with the crop that received a crop insurance indemnity. Information obtained from RMA records.
14	Prepopulated with the unit of the insured crop listed in item 13. Information obtained from RMA records.

67 FSA-523, Emergency Relief Program (ERP) 2022 Track 1 Application (Continued)

A Completing FSA-523 (Continued)

Item	Instructions						
15	<p>Prepopulated with the estimated ERP 2022 payment prior to any adjustments for the unit and crop listed in items 13 and 14. Adjustments may include the following:</p> <ul style="list-style-type: none"> • reductions because of payment limitation • increased payment limitation • administrative fee and premium (for underserved producers with CCC-860 on file) • program payment factors. 						
16	<p>Prepopulated with the name of the primary policyholder who received a crop insurance indemnity on the unit and crop identified in items 13 and 14, along with any producers having as SBI as identified on the crop insurance policy.</p> <p>Note: If the SBI does not have a CCID, they will not be listed on the application.</p>						
17	<p>Manual entry completed by the primary policyholder to designate whether they have 100 percent interest in the crop identified in items 13 and 14 or designate the appropriate share for themselves and each SBI (if applicable).</p> <p>Note: Share is assumed to be 100 percent to the producer or primary policyholder unless otherwise designated. If the ERP 2022 payment is divided for the unit and crop listed in items 13 and 14, shares must total 100 percent.</p>						
18	<p>Manual entry, this item should be completed by the producer or primary policyholder and SBI (if applicable) in response to the following certification statement, “in return for receiving an ERP 2022 payment on this crop, I agree to purchase crop insurance or NAP as provided in Part A.”</p> <table border="1"> <thead> <tr> <th>IF...</th><th>THEN check (✓) ...</th></tr> </thead> <tbody> <tr> <td>Yes</td><td> <p>“Yes”. Primary policyholder and each individual SBI (if applicable) is agreeing to purchase crop insurance or NAP for the crop listed in items 13 and 14. Primary policyholder and all SBI’s (if applicable) who are requesting payment under ERP 2022, will sign Part E.</p> </td></tr> <tr> <td>No</td><td> <p>“No”. Primary policyholder and all associated SBI’s (if applicable) must sign Part E.</p> </td></tr> </tbody> </table>	IF...	THEN check (✓) ...	Yes	<p>“Yes”. Primary policyholder and each individual SBI (if applicable) is agreeing to purchase crop insurance or NAP for the crop listed in items 13 and 14. Primary policyholder and all SBI’s (if applicable) who are requesting payment under ERP 2022, will sign Part E.</p>	No	<p>“No”. Primary policyholder and all associated SBI’s (if applicable) must sign Part E.</p>
IF...	THEN check (✓) ...						
Yes	<p>“Yes”. Primary policyholder and each individual SBI (if applicable) is agreeing to purchase crop insurance or NAP for the crop listed in items 13 and 14. Primary policyholder and all SBI’s (if applicable) who are requesting payment under ERP 2022, will sign Part E.</p>						
No	<p>“No”. Primary policyholder and all associated SBI’s (if applicable) must sign Part E.</p>						

67 FSA-523, Emergency Relief Program (ERP) 2022 Track 1 Application (Continued)

A Completing FSA-523 (Continued)

Item	Instructions
19	Manual entry, this item should be completed by the producer or primary policyholder in response to the following certification statement, "I certify that I had a qualifying loss as defined in Part A."
	IF... THEN check (✓) ...
Yes	"Yes" . Primary policyholder certifies they had a qualifying loss as provided in Part A, on the crop listed in item 13. Primary policyholder will sign Part E.
No	"No" . Primary policyholder must sign in Part E.
20	COC member or designee will check (✓) "Approved" for approval, "Disapproved" for disapproval.
Whole-Farm Revenue Protection, Whole Farm Unit or Micro Farm Policy Must Certify to the Following	
21	Prepopulated with the crop year for the associated crop insurance policy. Information obtained from RMA records.
22	Prepopulated with the physical State and county code where the insured crop is located. Information obtained from RMA records.
23	Prepopulated with the type of crop insurance policy. Information obtained from RMA records.
24	Manual entry, application will certify to: <ul style="list-style-type: none"> percent of the expected revenue under the Whole Farm revenue Protection or Micro Farm Policy, derived from specialty crops percent of total liability for the Whole Farm Unit, derived from specialty crops.
25	COC may enter an adjustment that will override the manual entry in item 24.

67 FSA-523, Emergency Relief Program (ERP) 2022 Track 1 Application (Continued)

A Completing FSA-523 (Continued)

Item	Instructions
Part D – NAP Crop Information	
Items 26 through 31 will be prepopulated with FSA data for NAP-covered crops for which the producer received a payment for the crop year. Items 32 and 33 will be completed by the producer.	
26	Prepopulated with the crop year for the NAP-covered pay crop and unit. Information obtained from FSA records.
27	Prepopulated with the administrative State and county code. Information obtained from FSA records.
28	Prepopulated with the pay group that received a NAP payment for the crop year identified in item 26. Information obtained from FSA records.
29	Prepopulated with the pay crop name and the associated indicator, (S) indicating Specialty crop or (NS) for Non-specialty crop, which received a NAP payment for the crop year identified in item 26. Information obtained from FSA records.
30	Prepopulated with the NAP unit number associated to the crop which received a NAP payment. Information obtained from FSA records.
31	Prepopulated with the estimated ERP 2022 payment prior to adjustments. Adjustments may include, but are not limited to the following: <ul style="list-style-type: none"> • NAP service fees and premiums (for underserved producers with CCC-860 on file) • reductions because of payment limitation • increased payment limitation • program payment factors.
32	This item will be completed by the producer in response to the following certification statement, “In return for receiving an ERP 2022 payment on this crop, I agree to purchase crop insurance of NAP as provided in Part A.
	IF... THEN Check (✓) ...
	Yes “Yes” . Producer certifies they had a qualifying loss as provided in Part A, on the crop listed in items 29 and 30. Producer will sign in Part E.
	No “No” . Producer will sign in Part E.
33	Manual entry. The producer will check (✓) “Yes” or “No” to certify that the pay crop and unit in items 29 and 30 had a qualifying loss.
34	COC member or designee with check (✓) “Approved” for approval, “Disapproved” for disapproval.

67 FSA-523, Emergency Relief Program (ERP) 2022 Track 1 Application (Continued)

A Completing FSA-523 (Continued)

Item	Instructions
Part E - Producer Certifications	
35 A - C	<p>Producer or primary policyholder requesting an ERP 2022 Track 1 payment will sign and date certifying to the information in Parts A through E, as applicable. Enter title and relationship to the individual when signing in a representative capacity.</p> <p>Note: If the producer signing is not signing in a representative capacity, item 35B should be left blank.</p>
35 D - F	<p>SBI's (if applicable) requesting an ERP 2022 Track 1 payment, will sign certifying to the information in Part C through E.</p> <p>Enter title and relationship to the individual when signing in a representative capacity.</p> <p>Note: If the producer signing is not signing in a representative capacity, item 35 E should be left blank.</p>
Part F - COC Determination	
36 A - B	COC or designee will sign and date the application.

67 FSA-523, Emergency Relief Program (ERP) 2022 Track 1 Application (Continued)

B Example of FSA-523

The following is an example of FSA-523.

FSA-523 (10-31-23)		U.S. DEPARTMENT OF AGRICULTURE Farm Service Agency		OMB Approval No. 0560-0316 OMB Expiration Date: 04/30/2024	
EMERGENCY RELIEF PROGRAM (ERP) 2022 TRACK 1 APPLICATION		FOR COUNTY OFFICE USE ONLY			
		1. Recording State <i>Name</i> <i>Code</i>		2. Recording County <i>Name</i> <i>Code</i>	
		3. Program Year		4. Application Number	
		5A. Name and Address of Recording County FSA Office (Include City, State and Zip Code)			
		5B. Recording County FSA Office Telephone No. (Include Area Code)			
INSTRUCTIONS: Return this completed form to your Recording County FSA Office.					
PART A – PRODUCER AGREEMENT					
<p>The Farm Service Agency (FSA) will make payments under ERP 2022 Track 1 to eligible producers who meet the requirements of the program, subject to the availability of funds. The following information is needed in order for FSA to determine that the producer is eligible to receive ERP 2022 Track 1 assistance. By submitting this application, the producer agrees:</p> <p>To comply with the Notice of Funds Availability published by FSA. A copy of this document may be found at: https://www.fsa.usda.gov/programs-and-services/emergency-relief/index</p> <p>To provide to FSA any additional information requested by FSA to verify that information provided on this form is accurate within 30 calendar days of the request or the application will be disapproved. The 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.</p> <p>To comply with payment attribution and payment eligibility provisions by submitting the following forms within 60 days of the announced application deadline, if not already on file with FSA:</p> <ul style="list-style-type: none"> • AD-2047, Customer Data Worksheet (if applicable) • 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 • FSA-510, Request for an Exception to the \$125,000 Payment Limitation for Certain Programs (optional, if applicable) • CCC-860, Socially Disadvantaged, Limited Resource, Beginning and Veteran Farmer or Rancher Certification (optional, if applicable). <p>The application will not be considered complete until all producers that have a share of the ERP 2022 Track 1 payment have completed all required items and signed in Item 35. Failure of an individual, entity, or member of an entity to timely submit all information required may result in no payment or a reduced payment.</p> <p>That any funds received by a producer under this program will be applied by FSA first to any judgment lien against the producer's property for a debt to the United States to the extent such a lien exists.</p> <p>That for the purpose of certifications in Items 19 and 33 a qualifying loss means that the calculated crop insurance indemnity or Noninsured Crop Disaster Assistance Program (NAP) payment that I received was due, in whole or in part, to a crop production loss, or a loss of trees due to a qualifying disaster event. For ERP 2022, qualifying disaster event means: wildfires, hurricanes (including excessive wind, storm surges, 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, tornadoes, 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, qualifying drought, and related conditions occurring in calendar year 2022. "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 2022 calendar year. A list of counties that experienced a qualifying drought in calendar year 2022 is available through local FSA service centers and at https://www.fsa.usda.gov/programs-and-services/emergency-relief/index.</p>					
					DATE STAMPED

67 FSA-523, Emergency Relief Program (ERP) 2022 Track 1 Application (Continued)

B Example of FSA-523 (Continued)

FSA-523 (10-31-23)										Page 2 of 4
PART A – PRODUCER AGREEMENT (Continued from Page 1)										
<p>The Disaster Relief Supplemental Appropriations Act, 2023, requires producers to obtain Federal crop insurance or NAP coverage for the next two available crop years to be eligible for an ERP 2022 payment. By signing this form, the producer agrees to have read and to comply with the crop insurance and NAP coverage requirement as stated below for each crop for which "YES" is checked in Items 18 and 32. 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 ERP 2022 on at least one insurable crop and/or NAP eligible crop. In return for receiving a payment under ERP 2022, I agree to purchase crop insurance or NAP, as may be applicable for the crop, at a coverage level equal to or greater than 60 percent for insurable crops, or at the catastrophic level or higher for NAP crops, for the next two available crop years. Availability will be determined from the date I receive an ERP 2022 payment and may vary depending on the timing and availability of crop insurance or NAP for particular crops. The final crop year to purchase crop insurance or NAP coverage to meet the second year of coverage for this requirement is the 2027 crop year. I understand that I am also required to pay any service fees, administrative fees, and premiums associated with such coverage. I acknowledge that I must refund my ERP 2022 payment if I fail to meet this requirement.</p> <p>If I am required to meet this requirement for a crop for which an individual crop insurance policy is not available and I am ineligible for a NAP payment for the applicable year(s) because I exceed the average Adjusted Gross Income (AGI) limitation, then I must meet this requirement by either:</p> <ul style="list-style-type: none"> obtaining NAP coverage and paying the applicable NAP service fee as required above, regardless of my ineligibility for NAP payment; or purchasing Whole-Farm Revenue Protection (WFRP), if eligible. <p>If I receive a Track 1 payment that was calculated based on an indemnity under a Pasture, Rangeland, and Forage, Annual Forage or WFRP policy, I understand that I must purchase the same type of policy or a combination of individual policies for the crops that had covered losses under ERP 2022 to meet this linkage requirement.</p>										
PART B – PRODUCER INFORMATION										
6. Producer's Name (Person or Legal Entity)						8. Information Line				
7A. Address Line 1						9A. Primary Phone Number <input type="checkbox"/> Home <input type="checkbox"/> Cell				
7B. Address Line 2						9B. Alternate Phone Number <input type="checkbox"/> Home <input type="checkbox"/> Cell				
7C. City			7D. State		7E. Zip		10. Email Address			
PART C – INSURED CROP INFORMATION										
11. Crop Year	12. Physical State/County Code	13. Crop	14. Unit	15. Estimated ERP 2022 Payment (Prior to Adjustments)	16. Primary Policyholder and SBIs	17. Share	18. In return for receiving an ERP 2022 payment on this crop, I agree to purchase crop insurance or NAP as provided in Part A	19. I certify I had a qualifying loss as defined in Part A	20. COC Determination	
							<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved	
							<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved	

67 FSA-523, Emergency Relief Program (ERP) 2022 Track 1 Application (Continued)

B Example of FSA-523 (Continued)

FSA-523 (10-31-23)					Page 3 of 4			
WHOLE-FARM REVENUE PROTECTION, WHOLE-FARM UNIT OR MICRO FARM POLICYHOLDERS MUST CERTIFY TO THE FOLLOWING:								
21. Crop Year	22. Physical State/County Code	23. Crop (WFRP, Whole-Farm Unit or Micro Farm)		24. % of Expeded Revenue or Liability from Specialty Crops		25. COC Adjustment of % of Revenue or Liability from Specialty Crops		
PART D – NAP CROP INFORMATION								
26. Crop Year	27. Admin State/County Code	28. Pay Group	29. Pay Crop	30. Unit	31. Estimated ERP 2022 Payment (Prior to Adjustments)	32. In return for receiving an ERP 2022 payment on this crop, I agree to purchase crop insurance or NAP as provided in Part A.	33. I certify that I had a qualifying loss as defined in Part A.	34. COC Determination
						<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved
PART E – PRODUCER CERTIFICATIONS								
I hereby sign and certify 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.								
35A. Producer's/Primary Policyholder's Signature (By)				35B. Title/Relationship of Individual Signing in a Representative Capacity			35C. Date (MM-DD-YYYY)	
35D. SBI Signature (By)				35E. Title/Relationship of Individual Signing in a Representative Capacity			35F. Date (MM-DD-YYYY)	
PART F – COC DETERMINATION								
36A. COC or Designee Signature							36B. Date (MM-DD-YYYY)	

67 FSA-523, Emergency Relief Program (ERP) 2022 Track 1 Application (Continued)

B Example of FSA-523 (Continued)

P

FSA-523 (10-31-23) Page 4 of 4

NOTE: Privacy Act Statement: 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, 2023 (P.L. 117-328). 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.

Public Burden Statement (Paperwork Reduction Act): Public reporting burden for this collection is estimated to average 15 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.

Non-Discrimination Statement: 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.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at http://www.ascr.usda.gov/complaint_filing_cust.html and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov. USDA is an equal opportunity provider, employer, and lender.

68 Corrections

A Overview

ERP 2022 Track 1 payments are made based on data available at the time the payment was calculated. FSA will receive corrections to crop insurance indemnities and NAP payments that may impact previously issued Track 1 payments or result in additional crop/units eligible for payment.

B Timing of Corrections

Corrections will begin after initial Track 1 applications have been mailed.

Guidance for processing corrections will be provided in a forthcoming amendment.

69-84 (Reserved)

Section 3 Payments**85 Payment Calculations****A Overview**

Payments will be calculated on a crop pay group basis for units with either an RMA indemnity or a NAP payment.

The insured crop payment will be:

- estimated ERP 2022 payment (prior to adjustments), multiplied by
- share for insured crop calculated payments, multiplied by
- progressive factor, plus
- premium and fee multiplied by share, for underserved producers.

The NAP payment will be:

- estimated ERP 2022 payment (prior to adjustments), minus
- NAP payment, plus
- producer paid premium and service fee for underserved producers.

85 Payment Calculations (Continued)

B Progressive Payment Factor

A progressive payment factor will be applied to the producers share of the estimated ERP 2022 payment prior to adjustments for insured crops. The following table provides the progressive factoring ranges.

Range	Payment Range	Progressive Payment Factor
1	Up to \$2,000	100 percent
2	\$2001 - \$4,000	80 percent
3	\$4,001 - \$6,000	60 percent
4	\$6,001 - \$8,000	40 percent
5	\$8,001 - \$10,000	20 percent
6	Over \$10,000	10 percent

For example, if a producer's share of the Total Estimated ERP 2022 payment (prior to adjustments) is \$7,000, the progressive factored payment will be as follows.

Range	Payment Range	Progressive Payment Factor	Progressive Factored Payment
1	\$2,000 (\$7,000 NTE \$2,000)	100 percent	\$2,000
2	\$2000 (\$7,000 minus Range 1 Quantity NTE \$2,000)	80 percent	\$1,600
3	\$2,000 (\$7,000 minus Range 1 and 2 Quantity NTE \$2,000)	60 percent	\$1,200
4	\$1,000 (\$7,000 minus \$6,000 from previous ranges NTE \$2,000)	40 percent	\$400
		Total	\$5,200

85 Payment Calculations (Continued)**C ERP 2022 Factor**

The ERP 2022 factor is applied to all payment calculations and is determined based on the level of coverage elected by the producer, for the crop, type, intended use, and planting period.

For producers with crop insurance, the following ERP 2022 factors are applicable.

Crop Insurance Coverage Levels	ERP 2022 Factor (percent)
Catastrophic coverage	75.0
More than catastrophic coverage but less than 55 percent	80.0
At least 55 percent but less than 60 percent	82.5
At least 60 percent but less than 65 percent	85.0
At least 65 percent but less than 70 percent	87.5
At least 70 percent but less than 75 percent	90.0
At least 75 percent but less than 80 percent	92.5
At least 80 percent	95.0

For producers with NAP coverage, the following ERP 2022 factors are applicable.

NAP Coverage Levels	ERP 2022 Factor (percent)
Catastrophic coverage	75
50 percent	80
55 percent	85
60 percent	90
65 percent	95

85 Payment Calculations (Continued)

D Insured Crop Payment Track 1 Payments

RMA is providing the estimated ERP 2022 payments for certain crops with a crop insurance indemnity. The calculated payment will be based on the information provided from RMA and automatically loaded in the application for the primary policyholder. Primary policyholders will have an opportunity to share the payment with producers with and SBI as designated by the primary policyholder.

Each insured crop calculated payment has a specific method to get to the loss calculation of:

- expected value, multiplied by
- ERP 2022 factor, minus
- actual value, minus
- salvage value, multiplied by
- unharvested/prevented plant factor, minus
- indemnity or payment, multiplied by
- producer share, equals
- estimated ERP 2022 payment (prior to adjustments).

FSA will then apply:

- progressive payment factoring, weighted to the crop by estimated ERP 2022 payment (prior to adjustments) to determine if it is specialty and non-specialty, plus
- premiums and administrative fees, multiplied by share, (applicable to underserved producers), equals
- gross ERP 2022 Track 1 payment.

Note: WFRP/Micro Farm policies and WFU will be determined specialty or non-specialty based on the producer certified percent of expected revenue or liability from specialty crops for payment limitation purposes. See subparagraph 65 B for the producer certification requirement.

All gross Track 1 payments will have a 75 percent payment factor applied because of availability of funding.

See subparagraph 48 B for a complete listing of plan codes eligible for Track 1.

85 Payment Calculations (Continued)**E RMA Calculations**

In general, RMA will calculate each producer's loss consistent with the loss procedures for the type of coverage purchase but using the ERP 2022 factor. The RMA Track 1 payments will take into consideration the difference between the expected value of the crop and the actual value of the crop as a result of qualifying disaster events. The expected value is the pre-loss dollar value of the crop and unit at the time of loss, consistent with the type of coverage purchased.

Note: The following also apply to RMA payments.

- Crops with an intended use of grazing are not eligible for Track 1 payments.
- The payment will be calculated by RMA and automatically loaded in the system.
- For additional information regarding the data used and how the RMA payment was calculated, the applicant must contact their Federal crop insurance agent.
- To ensure adequate funding is available, payments will be factored.

85 Payment Calculations (Continued)**F NAP Calculated Track 1 Payments**

Each NAP calculated ERP 2022 payment has a specific method to get to the loss calculation consistent with the NAP payment calculation for the crop pay group and unit, if determined to be greater than \$0, as indicated in 1-NAP (Rev. 2); however, the NAP coverage level will be replaced by the ERP 2022 factor according to the table in subparagraph C. The payment will include a credit for all premiums and fees paid for the respective coverage year by underserved producers with a CCC-860 on file.

The final NAP calculated payment will be achieved by calculating:

- recomputed NAP payment using the ERP 2022 factor in lieu of coverage level, minus
- gross NAP payment, plus
- service fees (for underserved producers), plus
- paid premiums (for underserved producers).

Note: The following also apply to NAP payments.

- Crops with an intended use of grazing are ineligible for Track 1 payments.
- The payment calculated by FSA will be automatically loaded into the system.
- To ensure adequate funding is available, payments will be factored.

Progressive Payment Factoring does not apply to NAP.

85 Payment Calculations (Continued)

G Insured Crop ERP 2022 Calculated Payment Example

“A little ditty about Jack and Diane” who raise corn, soybeans, winter wheat, and cherries. Jack is the primary policy holder for crop insurance, and has corn and soybean policies, and WFRP policy. He received indemnities under all 3 policies. Jack certified he suffered a loss in 2022 on FSA-523. Jack incurred the following premiums and fees as provided from RMA:

- Corn: Premium = \$500, Fee \$30
- Soybeans: Premium = \$300, Fee \$30
- Whole Farm Revenue Protection: Premium=\$20,000, Fee \$30.

Jack certified that 70 percent of his expected revenue under WFRP was for specialty crops. Jack completed FSA-523 as shown.

11. Crop Year	12. Physical State/ County Code	13. Crop	14. Unit	15. Estimated ERP 2022 Payment (Prior to Adjustments)	16. Primary Policyholder and SBI's	17. Share	18. In return for receiving an ERP 2022 payment on this crop, I agree to purchase crop insurance or NAP as provided in Part A	19. I certify I had a qualifying loss as defined in Part A
2022	19-033	Corn	1000	75,000	Jack	50%	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
					Diane	50%	<input type="checkbox"/> YES <input type="checkbox"/> NO	
2022	19-195	Soybeans	1001	15,000	Jack	50%	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
					Diane	50%	<input type="checkbox"/> YES <input type="checkbox"/> NO	
2022	19-033	Whole Farm Revenue	1002	175,000	Jack	100%	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
					Diane		<input type="checkbox"/> YES <input type="checkbox"/> NO	

Jack has not filed a CCC-860 certifying as an underserved producer; however, Diane filed the CCC-860.

85 Payment Calculations (Continued)

G Insured Crop ERP 2022 Calculated Payment Example (Continued)

The following table provides the gross payment calculation for Jack.

Crop	Estimated ERP Payment	Share	Calculated ERP Insured Crop Payment
Corn	\$75,000	50 percent	\$37,500
Soybeans	\$15,000	50 percent	\$7,500
Whole-Farm Revenue	\$175,000	100 percent	\$175,000
Total	\$265,000		\$220,000

The following table provides how the progressive payment factor is applied.

Range	Payment Quantity	Factor	Progressive Payment
1	\$2,000	100 percent	\$2,000
2	\$2,000	80 percent	\$1,600
3	\$2,000	60 percent	\$1,200
4	\$2,000	40 percent	\$800
5	\$2,000	20 percent	\$400
6	\$210,000	10 percent	\$21,000
Total	\$220,000		\$27,000

85 Payment Calculations (Continued)

G Insured Crop ERP 2022 Calculated Payment Example (Continued)

The gross ERP 2022 Track 1 non-specialty crop payment for Jack is:

- **\$27,000** progressive payment, multiplied by **17.04545%** weighted percentage for corn (\$37,500 divided by \$220,000) equals **\$4,602.27** gross ERP 2022 Track 1 payment for corn, plus
- **\$27,000** progressive payment, multiplied by **3.409609%** weighted percentage for soybeans (\$7,500 divided by \$220,000), equals **\$920.45** gross ERP 2022 Track 1 payment for soybeans, plus
- **\$27,000** progressive payment, multiplied by **79.54545%** weighted percentage for whole farm revenue (\$175,000 divided by \$220,000), multiplied by **30%** percentage of expected revenue or liability for other crops, equals **\$6,443.18** – gross ERP 2022 Track 1 payment for whole-farm, equals
- **\$11,965.90 total gross ERP 2022 Track 1 non-specialty crop payment.**

The Gross ERP 2022 Track 1 **Specialty** Crop Payment for Jack is:

- **\$27,000** progressive payment, multiplied by **\$79.54545%** weighted percentage for whole farm revenue (\$175,000 divided by \$220,000), multiplied by **70%** percentage of expected revenue or liability specialty crops equals **\$15,034.09** gross ERP 2022 Track 1 payment for whole farm, equals
- **\$15,034.09 total gross ERP 2022 Track 1 specialty crop payment.**

85 Payment Calculations (Continued)

G Insured Crop ERP 2022 Calculated Payment Example (Continued)

The following table provides the gross payment calculation for Diane.

Crop	Estimated ERP Payment	Share	Calculated ERP Insured Crop Payment
Corn	\$75,000	50 percent	\$37,500
Soybeans	\$15,000	50 percent	\$7,500
Total	\$90,000		\$45,000

The following table provides how the progressive payment factor is applied.

Range	Payment Quantity	Factor	Progressive Payment
1	\$2,000	100 percent	\$2,000
2	\$2,000	80 percent	\$1,600
3	\$2,000	60 percent	\$1,200
4	\$2,000	40 percent	\$800
5	\$2,000	20 percent	\$400
6	\$35,000	10 percent	\$3,500
Total	\$45,000		\$9,500

The Gross ERP 2022 Track 1 **Non-Specialty** Crop Payment for Diane is:

- **\$9,500** progressive payment, multiplied by **83.3333%** for weighted percentage for corn (\$37,500 divided by \$45,000), plus **\$250** producer share premium (\$500 multiplied by 50%), plus **\$15** producer share fee, (\$30 multiplied by 50%), plus **\$8,181.66** gross ERP 2022 Track 1 payment for corn, plus
- **\$9,500** progressive payment, multiplied by **16.6667%** for soybeans (\$7,500 divided by \$45,000), plus **\$150** producer share premium (\$300 multiplied by 50%), equals **\$15** producer share fee, (\$30 multiplied by 50%), equals **\$1,748.37** gross ERP 2022 Track 1 payment for soybeans, equals
- **\$9,930.03** total gross ERP 2022 Track 1 non-specialty crop payment.

85 Payment Calculations (Continued)

H NAP ERP 2022 Calculated Payment Yield Based Loss Examples

Example 1: John Obtained 2022 NAP coverage at 65/100 on tomatoes, for which he paid the service fee and a premium of \$780.35. He has 2.7 acres of hybrid tomatoes for fresh harvest on the approved application for payment. The approved yield for the tomatoes is 165 cwt. and the STC established price for fresh hybrid tomatoes is \$51.33/cwt. A derecho occurred during the year resulting in 145 cwt. Of tomatoes harvest for fresh harvest. No secondary use or salvage value was determined in the NAP application for payment. John has not filed a CCC-860 certifying as an underserved producer.

The ERP 2022 calculated payment using the ERP 2022 factor of 0.95 substituted for the 0.65 coverage level is:

- 2.7 acres multiplied by yield of 165, multiplied by
- 0.95 coverage level, equals
- 423.23 disaster level, minus
- 145 cwt. production to count, equals
- 278.23 cwt. net production for payment, times \$51.33, equals
\$14,281.55

The prior NAP payment issued, service fees, and premiums are as follows:

- NAP payment issued: \$7,421.03
- service fee for the producer: \$325.00
- producer paid premiums: \$780.35.

The final ERP 2022 calculated payment is:

- \$14,281.55, minus
- \$7,421.03 NAP payment, plus
- \$0 for producer paid premium since he did not file CCC-860, plus
- \$0 for service fees since he did not file CCC-860, equals
\$6,860.52

Note: This payment will be factored based on the availability of funds.

85 Payment Calculations (Continued)

H NAP ERP 2022 Calculated Payment Yield Based Loss Examples (Continued)

The following is an example of an underserved producer.

Example 2: Amanda applied for NAP coverage and submitted CCC-860 certifying her status as a socially disadvantaged farmer. As a result, her NAP service fee was waived and her premium was reduced by 50 percent, from \$414 to \$207. Amanda received a NAP payment of \$7,421.03.

Amanda's calculated ERP 2022 payment is **\$14,281.55**.

The prior NAP payment issue, service fees, and premiums are as follows:

- NAP payment issued: \$7,421.03
- Service fee for the producer: \$0
- Producer paid premiums: \$207

The payment is calculated as follows:

- \$14,281.55, minus
- \$7,421.03 NAP payment, plus
- \$207 for producer paid premium since she filed CCC-860, plus
- \$0 for service fees since she is an underserved producer, equals
\$7,067.52

Note: This payment will be factored by 75 percent based on the availability of funds.

86-104 (Reserved)

Part 4 – Track 2**Section 1 – General Provisions and Eligibility****105 Track 2 Overview****A Assistance**

Track 2 provides assistance for eligible revenue, production, and quality losses of eligible crops not included in Track 1. Track 2 uses a revenue-based approach to compensate for crop losses capturing a producer's loss regardless of whether the loss occurred before harvest or after harvest while the crop was in storage.

To be eligible for Track 2, producers must have experienced a decrease in disaster year revenue as compared to a benchmark year revenue, due in whole or in part to a qualifying disaster event that occurred in the 2022 calendar year.

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

Example: A producer suffered a loss to his pumpkin crop in 2022 because of excessive moisture and hail in 2022, 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.

105 Track 2 Overview (Continued)

B Determining Benchmark and Disaster Year Revenue

The following are the 2 options producers have for determining their benchmark and disaster year revenue.

- **Tax Year Option** – The tax year option allows producers to use certain information in their tax records or other available financial documents to determine allowable gross revenue to include in benchmark and disaster year revenue.

Note: Paragraph 125 provides policy for the tax year option

- **Expected Revenue Option** – The expected revenue option allows producers to certify to the revenue they reasonably expected to receive absent any disaster conditions and the actual disaster year revenue.

Note: Paragraph 130 provides policy for the expected revenue option.

105 Track 2 Overview (Continued)

B Determining Benchmark and Disaster Year Revenue (Continued)

In certain situations, producers are required to use either the tax year option or the expected revenue option according to the following.

IF a producer...	THEN the producer must use the...
<p>received payment under the previous ERP for the 2021 disaster year and elected 2022 as their representative revenue year</p>	<p>tax year option and select 2023 as the representative revenue year.</p> <p>Notes: These producers must adjust their allowable gross revenue if the producer had a decreased operation capacity in the disaster year as compared to the benchmark year.</p> <p>These producers may adjust their allowable gross revenue if they did not have a full year of revenue in 2018 or 2019 (new producer) or if they expanded their operation capacity in the disaster year as compared to the benchmark year.</p> <p>In addition, these producers must also include the value of DAFP-approved crops with no revenue from sales in their allowable gross revenue. See subparagraph 128 F</p>
<p>did not receive a payment under the previous ERP for the 2021 disaster year and elected 2022 as their representative revenue year and meets any of the following:</p> <ul style="list-style-type: none"> • did not have revenue in 2018 and 2019 • had a decrease in operating capacity (this is required in order to prevent being paid as if the decrease was a loss because of a qualifying disaster event) <p>Note: Producers who had an increase in operation capacity may elect either option; however, they may not adjust benchmark year revenue under the tax year option to reflect the change.</p> <ul style="list-style-type: none"> • needs to include the value of eligible crops produced and not sold (such as crops in storage or inventory, processed on the farm, or fed to the producer's livestock) 	<p>expected revenue option.</p>

105 Track 2 Overview (Continued)

C Percentage of Revenue from Specialty and High Value and Other Crops

Since separate payment limitations apply to payments for specialty and high value crops and other crops, for both the tax year option and the expected revenue option, producers must certify to the percentage of their disaster year revenue that they expected to receive from specialty and high value crops and the percentage from other crops.

The percentages must be based on what the producer would have reasonably expected to receive for each category in the disaster year if the qualifying disaster event had not occurred. Producers will certify to the percentages of revenue from specialty and high value crops (combined) and other crops on FSA-524.

D Crop Insurance or NAP Coverage Certification

Producers must certify on FSA-524 if all acreage of eligible crops (including crops grown, prevented from being planted, and in storage or inventory in the disaster year) was covered by crop insurance or NAP for the purpose of determining the applicable ERP factor.

Note: Producers of eligible crops in storage may certify that the crops were covered by crop insurance or NAP only if all acres of the crops were insured at the time the crop was grown. For example, a grain bin may contain corn for both the 2021 and 2022 crop years, to be considered insured, all the corn must have been insured in the 2021 and 2022 growing seasons.

The following table provides the ERP factor that will be used based on the producer's insured certification:

IF a producer certifies...	THEN a...
"Yes" that all acreage of eligible crops was covered by crop insurance or NAP	90 percent ERP factor is used in the payment calculation.
"No" that all acreage of eligible crops was not covered by crop insurance or NAP	70 percent ERP factor is used in the payment calculation.

105 Track 2 Overview (Continued)**E Application Process**

FSA will not pre-fill applications for Track 2. Producers will complete and return FSA-524 to be processed in the recording county.

Note: Producers who participated in Track 1 may also apply for Track 2; however, the gross Track 1 payment will be reduced from their calculated Track 2 payment.

F Producer Certification

Track 2 is based on producer certification. Producers will certify to their benchmark and disaster year revenue on FSA-524. In addition, producers electing to receive Track 2 payments must do all of the following:

- certify that they experienced a decrease in disaster year revenue because of necessary expenses related to losses of eligible crops due in whole or in part to a qualifying disaster event that occurred in calendar year 2022
- complete the FSA-525 agreeing to purchase crop insurance or NAP coverage, as applicable, for the crop at a 60/100 coverage level 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.

G COC Action

COC action is required on all Track 2 applications. See paragraph 146 for procedure on COC review and action.

106 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 listed on FSA-525.

Crops that must be listed on FSA-525, are:

- crops that suffered a revenue loss, in whole or in part, because of a qualifying disaster event that occurred in calendar year 2022
- crops not sold that suffered a loss in value.

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 2022 Track 2 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 2027 crop year.

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

106 Linkage Requirement (Continued)

A Rule (Continued)

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

IF the crop listed on FSA-525 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	either: <ul style="list-style-type: none"> • NAP coverage at the basic 50/55 (catastrophic) level of coverage or higher • WFRP/Micro Farm crop insurance at the 60 percent coverage level.
a NAP-eligible crop, but the producer is ineligible for a NAP payment because they exceed AGI for an applicable linkage year	one of the following: <ul style="list-style-type: none"> • NAP coverage at the basic 50/55 level regardless of the producer's ineligibility to receive a NAP payment • WFRP/Micro Farm crop insurance.
a crop that is not eligible for crop insurance or NAP	WFRP/Micro Farm crop insurance.

If a crop listed on FSA-525 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.

106 Linkage Requirement (Continued)**A Rule (Continued)**

For crops listed on FSA-525 suffering a revenue loss that are not insurable and are not eligible for NAP coverage, the producer must obtain WFRP or Micro Farm crop insurance.

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

The following table provides guidance for determining the county for which linkage is required.

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/Micro Farm policy.

The following examples provide guidance on obtaining coverage in different counties for insured and NAP covered crops.

Example 1: Producer A certified on FSA-525 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-525 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 year.

106 Linkage Requirement (Continued)**A Rule (Continued)**

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 2022 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 2022 benefits for 2022 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 2022 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 insurable 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 2022 benefits.

106 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 2022 benefits for 2022 crop losses. Producer C retired from farming in 2024. 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 2022 and received an ERP 2022 payment in October 2023. ABC Farms obtained insurance at the 75/100 level for the 2024 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 2025 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 2022 payment for 2022 losses on pumpkins. Beginning in 2024, the producer made a management decision to no longer plant pumpkins. Since Producer D is no longer planting pumpkins, he is not required to meet linkage.

Example 2: Producer E received ERP 2022 benefits on 2022 wheat losses. Producer E planted wheat in 2024 and purchased a wheat policy with a coverage level of 75/100. Producer E did not plant wheat in 2025. Since Producer D did not plant wheat in 2025, linkage is not required for that year. Producer D met the linkage requirement by purchasing coverage in 2024, which was the only linkage year the crop was planted.

106 Linkage Requirement (Continued)**C Linkage Years**

Depending on the date a producer receives an ERP 2022 payment, and the applicable application or sales closing date for the crop, the next 2 available crop years may be any of the following:

- 2024 and 2025
- 2025 and 2026
- 2026 and 2027.

The following are examples of the next 2 available crop years.

Example 1: Producer G received ERP 2022 benefits for 2022 wheat losses and received an ERP 2022 payment in October of 2023. The sales closing date to purchase insurance for the 2024 crop year is September 30, 2023, in the producer's State. Based on the date Producer G received ERP 2022 benefits, and the sales closing date for the crop, the next 2 available crop years for Producer G are 2025 and 2026.

Example 2: Producer H received an ERP 2022 payment on 2022 avocado losses in February 2024. The application closing date for NAP for avocados is January 1, 2024, for the 2025 crop year. Therefore, the next 2 available crop years to obtain NAP coverage are 2026 and 2027.

106 Linkage Requirement (Continued)**D Linkage Between Tracks**

Producers who received a Track 1 payment for a crop and applied for Track 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 Track 1 is met.

Example: Producer I only plants wheat in County A and was paid ERP 2022 Track 1 on a production loss or wheat on September 1, 2023, in County A. The 2024 sales closing date for wheat is September 30, 2024. For Track 1, Producer I would be required to purchase crop insurance for wheat in 2024 and 2025.

Producer I also applies for Track 2 and certified to a revenue loss on wheat in County A and received a Track 2 payment in November 2023 (after the 2024 sales closing date of September 30, 2023). In this example, since Producer I met linkage on wheat in Track 1 and obtained crop insurance in 2024 and 2025, he is not required to purchase coverage for 2026 to meet linkage for Track 2.

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.

106 Linkage Requirement (Continued)

F Federal Crop Insurance Coverage

Crop insurance policies reinsured by FCIC, including WFRP and Micro Farm policies 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 a crop must repay the entire Track 2 payment, plus applicable interest.

106 Linkage Requirement (Continued)

H Completing FSA-525, Crop Insurance and/or NAP Coverage Agreement for ERP 2022

The following table provides instructions for completing FSA-525.

Item	Instructions
For County Office Use	
1	Enter recording State name and code
2	Enter recording county name and code
3	Enter the corresponding FSA-524 application number
4	Enter the producer name
Part A - Crop/Commodity that Suffered a Revenue Loss Due to Qualifying Disaster Event	
For items 5 through 7, the producer will list the crop or commodity name(s), crop type(s), and intended use of the crop(s) that suffered revenue losses in whole or in part from qualifying disaster event(s) occurring in calendar year 2022. Producers can see examples of crop and commodity names, crop types, and intended uses by looking at acreage reports (FSA-578) or crop code listings provided in Handbook 2-CP.	
5	The producer will enter the crop or commodity name. Example: Corn
6	The producer will enter the crop type. Example: Yellow
7	The producer will enter the intended use. Example: Grain
Part B – Linkage Agreement	
The producer must read and agree to the terms of this agreement.	
8A	The producer or an authorized representative will sign certifying to the information in Part A.
8B	An individual signing in a representative capacity will enter their title and relationship to the producer, if applicable. If the producer signing is not signing in a representative capacity, this field should be left blank.
8C	The producer will enter the date the FSA-525 is signed in item 8A.

106 Linkage Requirement (Continued)

I Example of FSA-525

The following is an example of the FSA-525.

OMB Approval No. 0560-0316 OMB Expiration Date: 04/30/2024																										
FSA-525 (10-31-23)	U.S. DEPARTMENT OF AGRICULTURE Farm Service Agency	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="4" style="text-align: center; background-color: #f2f2f2;">FOR COUNTY OFFICE USE ONLY</th> </tr> <tr> <td style="width: 15%;">1. Recording State</td> <td style="width: 15%;"></td> <td style="width: 15%;">2. Recording County</td> <td style="width: 15%;"></td> </tr> <tr> <td style="text-align: center;"><i>Name</i></td> <td style="text-align: center;"><i>Code</i></td> <td style="text-align: center;"><i>Name</i></td> <td style="text-align: center;"><i>Code</i></td> </tr> <tr> <td colspan="2"></td> <td colspan="2"></td> </tr> <tr> <td colspan="4">3. FSA-524 Application Number</td> </tr> <tr> <td colspan="4">4. Producer Name</td> </tr> </table>	FOR COUNTY OFFICE USE ONLY				1. Recording State		2. Recording County		<i>Name</i>	<i>Code</i>	<i>Name</i>	<i>Code</i>					3. FSA-524 Application Number				4. Producer Name			
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3. FSA-524 Application Number																										
4. Producer Name																										
CROP INSURANCE AND/OR NAP COVERAGE AGREEMENT FOR ERP 2022																										
INSTRUCTIONS: Return this completed form to your Recording County FSA Office.																										
PART A - CROP/COMMODITY THAT SUFFERED A REVENUE LOSS DUE TO QUALIFYING DISASTER EVENT																										
5. Crop/Commodity Name (<i>Example: Corn</i>)	6. Crop/Type (<i>Example: Yellow</i>)	7. Intended Use (<i>Example: Grain</i>)																								
Producers that need to list more crops can use the continuation sheet on the back of this form.																										
PART B - LINKAGE AGREEMENT																										
The Disaster Relief Supplemental Appropriations Act, 2023, requires producers to obtain Federal crop insurance or Noninsured Crop Disaster Assistance Program (NAP) coverage for the next two available crop years to be eligible for an ERP 2022 payment.																										
By signing this form, the producer agrees to have read and to 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.																										
I understand that I have applied for a payment under the ERP 2022 program. 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 2022 calendar year, and for which I have applied payment under the ERP 2022. These crops include any of the following: insurable crops, NAP eligible crops, and non-insured crops.																										
In return for receiving a payment under ERP 2022, 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 year 2027 to meet the second year of coverage. 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 for a NAP payment for the applicable year(s) because I exceed the average Adjusted Gross Income (AGI) limitations, then I must meet this requirement by either:																										
<ul style="list-style-type: none"> obtaining NAP coverage and paying the applicable NAP service fee as required above, regardless of my ineligibility for NAP payment, or purchasing Whole-Farm Revenue Protection (WFRP) coverage, if eligible. 																										
If my crop is not eligible for NAP, then I am required to purchase Whole Farm Revenue Protection (WFRP) 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.																										
I acknowledge that I will be required to refund my Emergency Relief Program 2022 payment if I fail to meet this requirement.																										
8A. Producer's Signature	8B. Title/Relationship of the Individual Signing in the Representative Capacity	8C. Date (MM/DD/YYYY)																								

DATE STAMP

106 Linkage Requirement (Continued)

I Example of FSA-525 (Continued)

FSA-525 (10-31-23)

Page 2 of 2

NOTE: Privacy Act Statement: 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, 2023 (P.L. 117-328). 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.

Public Burden Statement (Paperwork Reduction Act): 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.

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Section 2 Revenue**125 Tax Year Option****A Overview**

Producers who choose the tax year option will select either 2018 or 2019 as their benchmark year and either 2022 or 2023 as their representative revenue year for the disaster year. For those years, producers will determine their allowable gross revenue based on the year for which the revenue would be reported for the purpose of filing a tax return.

Producers who received payment under the previous ERP for the 2021 disaster year and chose 2022 as their representative revenue year for Phase 3 are **required** to use the Tax Year option and select 2023 as their representative revenue year. This is required to ensure the 2022 loss is not compensated under both programs, as these producers have previously certified that 2022 losses were the result of 2021 disaster events.

B Allowable Gross Revenue

For ERP 2022 Track 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.

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

- sales of eligible crops produced by the producer, which includes sales resulting from value added through post-production activities (for example, sales of jam from the processing of strawberries) that were reportable on IRS Schedule F

125 Tax Year Option (Continued)**B Allowable Gross Revenue (Continued)**

- sales of eligible 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

Note: Eligible aquacultural species must be raised by a commercial operator and in water in a controlled environment.

- sales of eligible crops a producer purchased for resale that had a change in characteristic because of the time held (for example, a plant purchase at a size of 2 inches and sold as an 18-inch plant after 4 months), less the cost or other basis of such eligible crops
- cooperative distributions directly related to the sale of the eligible crops produced by the producer, such as patronage paid to producer for gross grain sales
- benefits for eligible crops under the following agricultural programs:
 - ARC and PLC
 - BCAP
 - CFAP 1 and CFAP 2
 - ELAP (for aquaculture crops)
 - ERP Phase 1 and Phase 2
 - LDP
 - MLG
 - MFP
 - OFSLP
 - QLA
 - PARP
 - STRP
 - 2017 WHIP and WHIP+

125 Tax Year Option (Continued)

B Allowable Gross Revenue (Continued)

- CCC loans for eligible crops, if treated as income and reported to IRS
- FCIC crop insurance proceeds for eligible crops, minus the amount of administrative fees and premiums
- NAP payments for eligible crops, minus the amount of service fees and premiums

Note: If premiums and administrative fees are greater than the crop insurance indemnity or 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

NAP premium and service fees paid - \$2,000

NAP payment amount to be included in allowable gross revenue

$\$1,000 - \$2,000 = \text{-\$1,000}$

- proceeds for eligible crops under private insurance policies
- payments issued through grant agreements with FSA for losses of eligible crops
- grants 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, that includes, but is not limited to, commodity specific income received from state or local governments and net gains from hedging.

125 Tax Year Option (Continued)

B Allowable Gross Revenue (Continued)

- **For the Disaster Year only:** ERP 2022 Track 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
- **For producers who previously applied for ERP Phase 2 and selected 2022 as the representative revenue year only:** allowable gross revenue must include the value of the actual production for crops approved by DAFP that do not have revenue from sales because of the producer's ordinary operation. See paragraph 128 F for DAFP approved crops.

C Income Excluded from Allowable Gross Revenue

Allowable gross revenue does not include income from sources other than those listed in subparagraph B, including but not limited to, revenue from:

- sales of livestock, animal by-products, and any commodities that are excluded from "eligible crops"
- resale items not held for characteristic change
- distributions that are not directly related to the sale of eligible crops that are not produced by the producer, that includes, but is not limited to patronages paid to a producer based on the amount of money borrowed and interest paid and dividends paid to a producer based on the services used or products purchased
- pandemic assistance payments for ineligible crops, including but not limited to:
 - PLIP
 - PATHH
 - SMHPP

125 Tax Year Option (Continued)**C Income Excluded from Allowable Gross Revenue**

- any pandemic assistance payments that were not for the loss of eligible crops or the loss of revenue from eligible crops such as:
 - cost share assistance
 - assistance for loss of buildings
 - payments for livestock portion
- benefits for eligible crops under the following agricultural programs:
 - conservation program payments
 - DMC
 - ELAP payments specific to livestock and honeybees
 - ELRP
 - ERP 2022 Track 1 Gross Payments
 - LFP
 - LIP
 - MLP
 - MAL
 - TAP
- income from a pass-through entity such as an S Corp or LLC
- custom hire income
- net gain from speculation
- wages, salaries, tips, and cash rent
- rental of equipment or supplies
- revenue earned as a contract producer
- certificate exchanges
- federal and State gas and fuel tax credits.

125 Tax Year Option (Continued)**D Determining Allowable Gross Revenue**

Producers must certify their allowable gross revenue for both the benchmark year and the disaster year.

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.

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.

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.

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.

126 Benchmark Year Revenue for Tax Option

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 Selecting 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 when compared to disaster year 2022.

The producer will make their benchmark year selection on FSA-524

The following example demonstrates the selection of benchmark year.

Example: Lucy had qualifying disaster events that resulted in allowable gross revenue losses in 2022. Lucy determined that 2018 is the best representation for her benchmark year for disaster year 2022. Lucy selects 2018 as her benchmark year for disaster year 2022.

C Benchmark Year Revenue

For the tax year option, benchmark year revenue is the producer's allowable gross revenue for the 2018 or 2019 tax year, as elected by the producer. 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-524.

The following example demonstrates how to determine benchmark year revenue.

Example: Lucy had qualifying disaster events that resulted in allowable gross revenue losses in 2022. Lucy determines that 2018 is the best representation for her benchmark year for disaster year 2022. Lucy has determined that her total allowable gross revenue in 2018 equals \$100,000. Lucy will enter \$100,000 as the amount for her benchmark year revenue for 2019 on her FSA-524.

127 Disaster Year Revenue for the Tax Year Option**A Overview**

Disaster year revenue is the amount of allowable gross revenue from tax year 2022 or 2023 that represents the revenue for disaster year 2022.

B Selecting Representative Revenue Year

Producers will select either tax year 2022 or 2023 as their representative revenue year according to which year best represents the revenue for disaster year 2022.

The following example demonstrates the selection of representative revenue year.

Example: Sadie had qualifying disaster events that resulted in allowable gross revenue losses in 2022. Sadie determines that 2023 is the best representation for disaster year 2022. Sadie selects 2023 as her representative revenue year for disaster year 2022.

C Disaster Year Revenue

For the tax year option, disaster year revenue is the producer's allowable gross revenue for the 2022 or 2023 tax year as elected by the producer. Disaster year revenue will be determined by the producer based on the amount of allowable gross revenue for the representative revenue year selected.

The producer will certify to the amount of disaster year revenue on FSA-524.

The following example demonstrates how to determine disaster year revenue.

Example: Sadie had qualifying disaster events that result in allowable gross revenue losses in 2022. Sadie determines that 2023 is the best representative revenue year for disaster year 2022. Sadie has determined that her total allowable gross revenue in 2023 equals \$50,000. Sadie will enter \$50,000 as the amount for her disaster year revenue on FSA-524.

128 Special Provisions for Producers Required to Use the Tax Year Option**A Overview**

Producers who received payment under the previous ERP for the 2021 disaster year and chose 2022 as their representative revenue year for Phase 2 are required to use the tax year option and select 2023 as their representative revenue year. Special provisions are provided to allow these producers to adjust their benchmark year revenue to account for changes in their operating capacity in the disaster year as compared to the benchmark year, or in cases where the producer did not have a full year of revenue in 2018 or 2019.

In addition, these producers must include the value of DAFP approved crops with no revenue from sales in their allowable gross revenue.

128 Special Provisions for Producers Required to Use the Tax Year Option (Continued)

B Adjusting Benchmark Year Revenue for Increase in Operation Capacity

An adjustment to benchmark year revenue may be completed by producers that are required to use the tax year option if there has been an increase in operation capacity in representative revenue year 2023, as compared to their benchmark year.

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

Reason for Increase	Examples (Documentation)
Added Production	Added land (purchase 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: Jason bought 1,000 acres in 2022. His operation went from 1,000 acres in 2019 (benchmark year) to 2,000 acres in 2023 (representative revenue year for disaster year). Jason decides to adjust his benchmark year revenue to account for his increase in operation capacity. Jason has determined that his revenue has increased from \$500,000 in 2019 to what would have been his expected revenue of \$1,000,000 in 2023. Jason certifies that his adjusted benchmark year revenue for 2019 is \$1,000,000 on FSA-524.

128 Special Provisions for Producers Required to Use the Tax Year Option (Continued)

C Adjusting Benchmark Year Revenue for Decrease in Operation Capacity

An adjustment to benchmark year revenue **must** be completed by producers that are required to use the tax year option, if there was a decrease in operation capacity in representative revenue year 2023, as compared to their benchmark year.

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

Reason for Decrease	Examples (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 1,000 acres in 2023. Their operation went from 2,000 acres in 2019 (benchmark year) to 1,000 acres in 2023 (representative revenue year for the 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 2022. Hat Creek Farms, LLC certifies that their adjusted benchmark year revenue for 2019 is \$500,000 on FSA-524.

128 Special Provisions for Producers Required to Use the Tax Year Option (Continued)**D Adjusting Benchmark Year Revenue for Producers with No Allowable Gross Revenue in 2018 or 2019**

An adjustment to benchmark year revenue may be completed by producers that are required to use the tax year option if they do not have allowable gross revenue in 2018 or 2019 because they were a new producer in 2020 or 2021.

Note: Producers who do not have allowable gross revenue in 2018 or 2019 because they are a new producer in 2022, must use the expected revenue option. See paragraph 130 for policy on the expected revenue option.

Example: Reid was a new producer in 2021 and does not have actual allowable gross revenue in 2018 or 2019. Reid determines that his expected allowable gross revenue in representative revenue year 2023 would have been \$500,000 before the impact of the disaster event that occurred in 2022. Reid certifies that his adjusted benchmark year revenue is \$500,000 on FSA-524.

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.

Examples of changes in management practices that are not considered changes in operation capacity include:

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

128 Special Provisions for Producers Required to Use the Tax Year Option (Continued)**F Including the Value of DAFP-Approved Crops in Allowable Gross Revenue**

Producers who do not have revenue directly from the sale of an eligible crop (such as grapes used for the production of wine, or forage crops used on farm), were previously provided a method to include the value of DAFP-approved crops in allowable gross revenue.

Producers required to use the tax year option according to subparagraph A, will include the value of DAFP-approved crops in their allowable gross revenue for the benchmark year and the disaster year.

For crops approved by DAFP, the value of the eligible crop will be based on both:

- the producer's actual harvested production of the crop
- a price based on the best available data for each crop, such as published price data or the average price obtained by other producers in the area as determined by DAFP.

Crops previously approved by DAFP for ERP Phase 2 will remain eligible for ERP 2022. A current list of crops DAFP has approved for this method, as well as best available price data for each crop can be found at

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

128 Special Provisions for Producers Required to Use the Tax Year Option (Continued)**F Including the Value of DAFP-Approved Crops in Allowable Gross Revenue (Continued)**

Values of crops that have not been approved by DAFP are ineligible and cannot be included in allowable gross revenue. DAFP may provide additional approved crops for producers required to use the tax year option, if requested to DAFP according to subparagraph G.

Example 1: William Xander Wines, LLC is a winemaker that grows PNO grapes to process into wine; they do not sell their grapes. In 2021, William Xander Wines, LLC produced 500 tons of actual production. They are using published pricing from NASS at \$552.50 per ton to determine the value of the crop at \$276,250 for the disaster year.

William Xander Wines, LLC selects 2019 as their benchmark year. In 2019 they produced 800 tons of PNO grapes are using a published NASS price of \$570 per ton to determine the value of the crop at \$456,000 for the benchmark year.

Example 2: Warf Ranch is a forage producer that does not sell production; it is stored and fed to livestock on the ranch as part of their ordinary operation.

In 2021, Warf Ranch produced 2,250 tons of forage. They are using NASS published pricing at \$68 per ton to determine the value of the crop for the disaster year at \$153,000. In benchmark year 2019, Warf Ranch produced 3,000 tons of forage. They are using NASS-published pricing at \$69.17 per ton to determine the value of the crop at \$207,510 for the benchmark year.

G Requesting Additional DAFP Approved Crops for Producers Required to Use the Tax Year Option

Producers and stakeholders may contact their recording County Office to request additional crops. County Offices will submit requests received to their applicable State Office. State Offices will submit requests to the Safety Net Division's Program Policy Branch.

Requests must include all of the following:

- the crop for which approval is requested
- a clear explanation why producers of the crop do not have crop sales
- the best available sources for pricing information to calculate the value of the crop in the absence of sales, based on the producer's actual production.

129 Determining Tax Year Revenue Using FSA-524-A

A Overview

The purpose of the ERP 2022 Track 2 Tax Year Revenue Worksheet FSA-524-A is to provide producers who elect the tax year option with an optional tool to assist in calculating their allowable gross revenue for benchmark year and disaster year.

FSA-524-A includes instructions to assist producers who are required to use the tax year option and are adjusting benchmark year revenue or including crop values from DAFP-approved crops according to the special provisions in paragraph 128.

FSA-524-A is not required to complete FSA-524.

129 Determining Tax Year Revenue Using FSA-524-A

B Completing FSA-524-A

The following table provides instructions for completing FSA-524-A.

Item	Instructions
1	Enter Producer's Name (Person or Legal Entity). Same as item 5 on FSA-524 (same on Page 2, 3, 4, and Continuation Page(s) if applicable)
2	Enter Application Number. Same as item 4 on FSA-524 (same on Page 2, 3, 4, and Continuation Page(s) if applicable)
Section A – Benchmark Year Revenue	
In this section, enter allowable gross revenue items based on the tax year selected for Benchmark Year, either tax year 2018 or 2019.	
3	Enter amount of allowable gross revenue from sales of eligible crops grown in the United States and its Territories by the producer, such as corn sold as grain.
4	Enter amount of allowable gross revenue from sales of eligible crops resulting from value added through post-production activities that were reportable on IRS Schedule F, excluding any amount that was reportable on IRS Schedule C. Example: Strawberries made into jam.
5	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. Example: A plant purchased at a size of 2 inches and sold as an 18-inch plant after 4 months.
6	Enter amount of allowable gross revenue from 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, and as ornamental fish propagated and reared in an aquatic medium.
7	Enter amount of allowable gross revenue from Federal crop insurance proceeds for eligible crops less administrative fees and premiums.
8	Enter amount of allowable gross revenue from NAP payments for eligible crops less service fees and premiums.
9	Enter amount of allowable gross revenue from private crop insurance proceeds for eligible crops.

129 Determining Tax Year Revenue Using FSA-524-A (Continued)

B Completing FSA-524-A (Continued)

Item	Instructions
10	<p>Enter amount of allowable gross revenue from benefits for eligible crops for the following agricultural programs:</p> <ul style="list-style-type: none"> • ARC/PLC • BCAP • CFAP 1 • CFAP 2 • LDP • MLG repayment of CCC loans less than the original amount • MFP • STRP • 2017 WHIP payments • 2018/2019 WHIP+ payments • QLA payments • PARP payments • OFSLP payments • ELAP payments specific to aquaculture.
11	<p>Enter amount of total revenue from benefits for eligible crops for the following:</p> <ul style="list-style-type: none"> • payments through grant agreements with FSA • grants from the Department of Commerce • grants from NOAA • State programs for the direct loss of eligible crops or the loss of revenue for eligible crops.

129 Determining Tax Year Revenue Using FSA-524-A (Continued)

B Completing FSA-524-A (Continued)

Item	Instructions
12	Enter amount of allowable gross revenue from cooperative distributions directly related to the sale of eligible crops produced by the producer such as per-unit allocations paid to patrons for gross grain sales.
13	Enter amount of allowable gross revenue from CCC loans for eligible crops 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 for eligible crops.
14	Enter amount of allowable gross revenue from CCC loan proceeds for eligible crops if elected to be treated as income in a prior year less the tax basis in year of repayment.
15	<p>Enter amount of other revenue directly related to the production of eligible crops that the IRS requires the producer to report as income, including but not limited to commodity-specific income received from state or local governments; and net gains from hedging.</p> <p>Note: Net gains from hedging means, any amount of revenue earned from selling commodity futures contracts that were made to protect a commodity from price changes, minus the cost of those contracts.</p>
16	<p>In the block provided, sum amounts entered in items 3 through 15.</p> <p>Round the result to the nearest hundredth.</p> <p>If the producer received a payment under ERP Phase 2 for the 2021 program year and elected the 2022 tax year for their representative revenue year and needs to adjust Benchmark Year Revenue due to an increase or decrease in operation capacity in Representative Revenue Year 2023 as compared to the Benchmark Year, continue through Section B, and complete Section C and Section E.</p> <p>If the producer received a payment under ERP Phase 2 for the 2021 program year and elected the 2022 tax year for their representative revenue year and will include the crop values of Deputy Administrator-Approved Crops in allowable gross revenue for Benchmark Year and Disaster Year, continue through Section B, and complete Section D and Section E.</p> <p>If completing Benchmark Year Revenue for Tax Year 2018 or 2019 without a special provision, the amount entered in item 16 is the Total Benchmark Year Revenue that can be entered in Item 11 on FSA-524.</p> <p>Note: It is possible that some producers will need to complete all parts on FSA-524-A if both exceptions and methods provided in Section C and Section D are needed.</p>

129 Determining Tax Year Revenue Using FSA-524-A (Continued)

B Completing FSA-524-A (Continued)

Item	Instructions
Section B – Disaster Year Revenue	
<p>In this section enter allowable gross revenue items based on the Representative Revenue Year selected for Disaster Year, either tax year 2022 or 2023.</p> <p>Note: If the producer applied for ERP Phase 2 and used 2022 as their Representative Revenue Year, complete Section B based on Tax Year 2023.</p>	
17	<p>Enter amount of allowable gross revenue from sales of eligible crops and commodities grown in the United States and its Territories by the producer.</p> <p>Example: Corn sold as grain.</p>
18	<p>Enter amount of allowable gross revenue from sales of eligible crops resulting from value added through post-production activities that were reportable on IRS Schedule F, excluding any amount that was reportable on IRS Schedule C.</p> <p>Example: Strawberries made into jam.</p>
19	<p>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.</p> <p>Example: A plant purchased at a size of 2 inches and sold as an 18-inch plant after 4 months.</p>
20	<p>Enter amount of allowable gross revenue from 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, and as ornamental fish propagated and reared in an aquatic medium.</p>
21	<p>Enter amount of allowable gross revenue from Federal crop insurance proceeds for eligible crops less administrative fees and premiums.</p>
22	<p>Enter amount of allowable gross revenue from NAP payments for eligible crops less service fees and premiums.</p>
23	<p>Enter amount of allowable gross revenue from private crop insurance proceeds for eligible crops.</p>

129 Determining Tax Year Revenue Using FSA-524-A (Continued)

B Completing FSA-524-A (Continued)

Item	Instructions
24	<p>Enter amount of allowable gross revenue from benefits for eligible crops for the following agricultural programs:</p> <ul style="list-style-type: none"> • ARC/PLC • BCAP • CFAP 1 • CFAP 2 • LDP • MLG repayment of CCC loans less than the original amount • MFP • STRP • 2017 WHIP payments • 2018/2019 WHIP+ payments • QLA payments • PARP payments • OFSLP payments • ELAP payments specific to aquaculture • ERP 2022 Track 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.

129 Determining Tax Year Revenue Using FSA-524-A (Continued)

B Completing FSA-524-A (Continued)

Item	Instructions
25	Enter amount of total revenue from benefits for eligible crops for the following: payments through grant agreements with FSA, grants from the Department of Commerce, grants from NOAA, and State programs for the direct loss of eligible crops or the loss of revenue for eligible crops.
26	Enter amount of allowable gross revenue from cooperative distributions directly related to the sale of eligible crops produced by the producer such as per-unit allocations paid to patrons for gross grain sales.
27	Enter amount of allowable gross revenue from CCC loans for eligible crops 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 for eligible crops.
28	Enter amount of allowable gross revenue from CCC loan proceeds for eligible crops if elected to be treated as income in a prior year less the tax basis in year of repayment.
29	<p>Enter amount of other revenue directly related to the production of eligible crops that the IRS requires the producer to report as income, including but not limited to commodity-specific income received from state or local governments; net gain from hedging.</p> <p>Note: Net gains from hedging means, any amount of revenue earned from selling commodity futures contracts that were made to protect a commodity from price changes, minus the cost of those contracts.</p>
30	<p>In the block provided, enter the sum amounts entered in items 17 through 29.</p> <p>Round the result to the nearest hundredth.</p> <p>If a special provision for Disaster Year Revenue is needed because the producer received a payment under ERP Phase 2 for the 2021 program year and elected the 2022 tax year for their representative revenue year and will include the crop values of Deputy Administrator-Approved Crops in allowable gross revenue for Disaster Year, producer will complete Section D and Section E.</p> <p>If completing Disaster Year Revenue for Representative Revenue Year 2022 or 2023 without a special provision, the amount entered in item 30 is the Total Disaster Year Revenue that can be entered in Item 11 on Form FSA-524.</p>

129 Determining Tax Year Revenue Using FSA-524-A (Continued)

B Completing FSA-524-A (Continued)

Item	Instructions
Section C – Adjusted Benchmark Year Revenue	
<p>Section C is only applicable to producers who received a payment under ERP Phase 2 for the 2021 program year and elected the 2022 tax year for their representative disaster year and that need to adjust Benchmark Year Revenue when operation capacity increased or decreased in Representative Revenue Year 2023 as compared to the Benchmark Year, or if there is no allowable gross revenue in 2018 or 2019 because the applicant is a new producer.</p> <p>If applicable, complete Section C to adjust Benchmark Year Revenue when operation capacity increased or decreased in Disaster Year as compared to the Benchmark Year, or if there is no allowable gross revenue in 2018 or 2019 because the applicant is a new producer. Complete each item in Section C as applicable and then calculate the totals for Section C in “Total Adjustments for Benchmark Year Revenue.”</p>	
Eligible Yield-Based Crops and Commodities	
<p>If Section C is completed based on an increase in operation capacity, list Eligible Yield-Based Crops 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 and Representative Revenue Year 2023. 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>If Section C is completed based on a decrease in operation capacity, list Eligible Yield-Based Crops 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 and Representative Revenue Year 2023. 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>If Section C is completed because the applicant is a new producer in 2020 or 2021, list all Eligible Yield-Based Crops and the amount of Total Expected Revenue (Expected Acres, Expected Yields per Acre, Expected Price Per Unit) associated with Representative Revenue Year 2023. Expected Revenue for new producers is the revenue the producer had reason to believe they would have received in Representative Revenue Year 2023.</p>	
<p>Note: Expected revenue from crops intended to be marketed by a producer without further processing is entered as a Yield-Based Crop. Expected revenue from crops intended to be produced and sold by a producer as value added through post-production activities is included in the “Eligible Sales From Value Added Through Post-Production Activities” Section.</p>	

129 Determining Tax Year Revenue Using FSA-524-A (Continued)

B Completing FSA-524-A (Continued)

Item	Instructions
31	Enter crop. Example: Yellow Corn for grain.
32	Enter expected acres for crop entered in item 31 .
33	Enter expected yield per acre for crop entered in item 31 .
34	Enter unit of measure for crop entered in item 31 .
35	Enter expected price per unit of measure for crop entered in item 31 .
36	Expected revenue is equal to the result of the following calculation: <ul style="list-style-type: none"> • expected acres (item 32), multiplied by • expected yield per acre (item 33), multiplied by • expected price per unit of measure (item 35). Round the result to the nearest hundredth.
37	Sum the total expected revenues and value from listed eligible Yield-Based crops from all rows in item 36 . Round the result to the nearest hundredth.

129 Determining Tax Year Revenue Using FSA-524-A (Continued)

B Completing FSA-524-A (Continued)

Item	Instructions
Eligible Sales From Value Added Through Post-Production Activities	
<p>If Section C is completed based on an increase in operation capacity, list Eligible Value Added Through Post-Production Activities and the amount of Total Expected Revenue that is associated with an increase in operation capacity between the selected benchmark year and Representative Revenue Year 2023. 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>If Section C is completed based on a decrease in operation capacity, list Eligible Value Added Through Post-Production Activities and the amount of Total Expected Revenue that is associated with a decrease in operation capacity between the selected benchmark year and Representative Revenue Year 2023. 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>If Section C is completed based on the applicant is a new producer in 2020 or 2021, list all Eligible Value Added Through Post-Production Activities and the amount of Total Expected Revenue associated with Representative Revenue Year 2023. Expected Revenue for new producers is the revenue the producer had reason to believe they would have received in Representative Revenue Year 2023.</p>	
<p>Note: Expected revenue from commodities intended to be produced and sold by a producer as a value-added commodity is included as a Value Added Through Post-Production Activities. Expected revenue from crops and commodities intended to be marketed by a producer without further processing is entered in the “Eligible Yield-Based Crops” Section.</p>	
38	<p>Enter crop.</p> <p>Example: Blueberry Jam</p>
39	Enter Expected Revenue for the crops entered in item 38 .
40	<p>Sum the Total Expected Revenue from all crops entered as Eligible Sales from Value Added Through Post-Production Activities from all rows in item 39.</p> <p>Round the result to the nearest hundredth.</p>

129 Determining Tax Year Revenue Using FSA-524-A (Continued)

B Completing FSA-524-A (Continued)

Item	Instructions
Eligible Inventory Crops	
<p>If Section C is completed based on an increase in operation capacity, list Eligible Inventory Crops and the amount of Total Expected Revenue that is associated with an increase in operation capacity between the selected benchmark year and Representative Revenue Year 2023. 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>If Section C is completed based on a decrease in operation capacity, list Eligible Inventory Crops and the amount of Total Expected Revenue that is associated with a decrease in operation capacity between the selected benchmark year and Representative Revenue Year 2023. 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>If Section C is completed based on the applicant is a new producer in 2020 or 2021, list all Inventory Crops and the amount of Total Expected Revenue associated with Representative Revenue Year 2023. Expected Revenue for new producers is the revenue the producer had reason to believe they would have received in Representative Revenue Year 2023.</p>	
41	<p>Enter crop.</p> <p>Examples: Littleneck Clams (1.5 - 2 inch wide) Topneck Clams (2 - 3 inch wide) Cherrystone Clams: (3 - 4 inch wide).</p>
42	Enter expected revenue for each of the eligible inventory crops entered in item 41 .
43	<p>Sum the Total Expected Revenue from eligible inventory crops from all rows in item 42.</p> <p>Round the result to the nearest hundredth.</p>

129 Determining Tax Year Revenue Using FSA-524-A (Continued)**B Completing FSA-524-A (Continued)**

Item	Instructions
Total Adjustments for Benchmark Year Revenue	
44	<p>In the block provided, sum amounts entered in item 37, item 40, and item 43.</p> <p>Leave item 44 blank if Section C was not completed based on an increase in operation capacity.</p>
45	<p>In the block provided, sum amounts entered in item 37, item 40, and item 43.</p> <p>Leave item 45 blank if Section C was not completed based on a decrease in operation capacity.</p>
46	<p>In the block provided, sum amounts entered in item 37, item 40, and item 43.</p> <p>Leave item 46 blank if Section C was not completed because the applicant is a new producer.</p>

129 Determining Tax Year Revenue Using FSA-524-A (Continued)

B Completing FSA-524-A (Continued)

Item	Instructions
Section D – Crop Value for Deputy Administrator-Approved Crops	
<p>Section D is only applicable to producers who received a payment under ERP Phase 2 for the 2021 program year and elected the 2022 tax year for their representative disaster year that will include crop values, as approved by the Deputy Administrator in allowable gross revenue for Benchmark Year and Disaster Year, for crops that did not generate revenue directly from the sale of the crop and that the producer uses within their ordinary operations (Deputy Administrator-Approved Crops).</p> <p>If applicable, complete Section D to include the value of Deputy Administrator-Approved Crops in allowable gross revenue for Benchmark Year and Disaster Year.</p> <p>Note: This section may only be used for crops receiving Deputy Administrator approval because due to the producer's ordinary operation, the producer does not have revenue directly from the sale of the crop. This would include, for example, wine makers who grow their own wine grapes and process those grapes into wine and producers of forage crops who store the crop to feed to livestock on their farm. These producers would not have revenue from the sale of the portion of their crop used for these purposes to include in their allowable gross revenue. A list of Deputy Administrator-Approved Crops can be found at https://www.fsa.usda.gov/programs-and-services/emergency-relief/index.</p>	
Value of Deputy Administrator-Approved Crops Produced but Not Sold in the Benchmark Year	
Enter the value of all Deputy Administrator-Approved Crops produced but not sold for selected Benchmark Year.	
47	Enter crop. Example: Wine Grapes
48	Enter the total production in units for crop entered in item 47 .
49	Enter the determined price per unit for crop entered in item 47 .
50	Enter the result of the following calculation: <ul style="list-style-type: none"> total units of production (item 48), multiplied by price per unit (item 49). Round the result to the nearest hundredth.
51	Sum the value from Deputy Administrator-Approved Crops from all rows in item 50 . Round the result to the nearest hundredth.

129 Determining Tax Year Revenue Using FSA-524-A (Continued)

B Completing FSA-524-A (Continued)

Item	Instructions
Value of Deputy Administrator-Approved Crops Produced but Not Sold in the Disaster Year	
Enter the value of all DAFP-Approved Crops produced but not sold for Representative Revenue Year 2023.	
52	Enter crop. Example: Wine Grapes
53	Enter the total production in units for crop entered in item 52 .
54	Enter the determined price per unit for crop entered in item 52 .
55	Enter the result of the following calculation: <ul style="list-style-type: none"> • total units of production (item 51), multiplied by • price per unit (item 52). Round the result to the nearest hundredth.
56	Sum the value from Deputy Administrator-Approved Crops from all rows in item 55 . Round the result to the nearest hundredth.
57	Enter the result of the following calculation: <ul style="list-style-type: none"> • item 16, plus • item 44, plus • item 46, plus • item 51, minus • item 45. Round the result to the nearest hundredth. Amount entered in item 57 is the Total Benchmark Revenue that can be entered in item 11 on FSA-524.
58	Sum item 30 and item 56. Round the result to the nearest hundredth. Amount entered in item 58 is the Total Disaster Year Revenue that can be entered in item 13 on FSA-524.

129 Determining Tax Year Revenue Using FSA-524-A (Continued)

C Example of FSA-524-A

The following is an example of FSA-524-A.

FSA-524-A (10-31-23)		U.S. DEPARTMENT OF AGRICULTURE Farm Service Agency		OMB Approval No. 0560-0316 OMB Expiration Date: 04/30/2024	
EMERGENCY RELIEF PROGRAM (ERP) 2022 TRACK 2 TAX YEAR REVENUE WORKSHEET				1. Producer's Name (Person or Legal Entity)	
				2. Application Number	
SECTION A – BENCHMARK YEAR REVENUE					
<i>Enter allowable gross revenue items based on the tax year selected for Benchmark Year, either tax year 2018 or 2019.</i>					
3.	Enter amount of allowable gross revenue from sales of eligible crops grown in the United States by the producer (example: corn sold as grain):				
4.	Enter amount of allowable gross revenue from sales of eligible crops resulting from value added through post-production activities that were reportable on IRS Schedule F, excluding any amount that was reportable on IRS Schedule C (example: strawberries made into jam):				
5.	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 (example: a plant purchased at a size of 2 inches and sold as an 18-inch plant after 4 months):				
6.	Enter amount of allowable gross revenue from 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, and as ornamental fish propagated and reared in an aquatic medium:				
7.	Enter amount of allowable gross revenue from federal crop insurance proceeds for eligible crops less administrative fees and premiums:				
8.	Enter amount of allowable gross revenue from NAP payments for eligible crops less service fees and premiums:				
9.	Enter amount of allowable gross revenue from private crop insurance proceeds for eligible crops:				
10.	Enter amount of allowable gross revenue from benefits for eligible crops for the following agricultural programs: ARC/PLC, BCAP, CFAP 1, CFAP 2, LDP, MLG repayment of CCC loans less than the original amount, MFP, STRP, 2017 WHIP payments, 2018/2019 WHIP+ payments, QLA payments, PARP payments, OFSLP payments, and ELAP payments specific to aquaculture:				
11.	Enter amount of total revenue from benefits for eligible crops for the following: payments through grant agreements with FSA, grants from the Department of Commerce, grants from NOAA, and State programs for the direct loss of eligible crops or the loss of revenue for eligible crops:				
12.	Enter amount of allowable gross revenue from cooperative distributions directly related to the sale of eligible crops produced by the producer, such as per-unit allocations paid to patrons for gross grain sales:				
13.	Enter amount of allowable gross revenue from CCC loans for eligible crops 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 for eligible crops:				
14.	Enter amount of allowable gross revenue from CCC loan proceeds for eligible crops if elected to be treated as income in a prior year less the tax basis in year of repayment:				
15.	Enter amount of other revenue directly related to the production of eligible crops that IRS requires the producer to report as income including but not limited to commodity-specific income received from state or local governments; and net gain from hedging:				
16.	Total Benchmark Year Revenue (sum Items 3 through 15):				

129 Determining Tax Year Revenue Using FSA-524-A (Continued)

C Example of FSA-524-A (Continued)

FSA-524-A (10-31-23)		Page 2 of 5	
Producer's Name		Application Number	
SECTION B – DISASTER YEAR REVENUE			
<i>Enter allowable gross revenue items based on the Representative Revenue Year selected for Disaster Year, either tax year 2022 or 2023.</i>			
17. Enter amount of allowable gross revenue from sales of eligible crops grown in the United States by the producer (example: corn sold as grain):			
18. Enter amount of allowable gross revenue from sales of eligible crops resulting from value added through post-production activities that were reportable on IRS Schedule F, excluding any amount that was reportable on IRS Schedule C (example: strawberries made into jam):			
19. 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 (example: a plant purchased at a size of 2 inches and sold as an 18-inch plant after 4 months):			
20. Enter amount of allowable gross revenue from 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:			
21. Enter amount of allowable gross revenue from federal crop insurance proceeds for eligible crops less administrative fees and premiums:			
22. Enter amount of allowable gross revenue from NAP payments for eligible crops less service fees and premiums:			
23. Enter amount of allowable gross revenue from private crop insurance proceeds for eligible crops:			
24. Enter amount of allowable gross revenue from benefits for eligible crops for the following agricultural programs: ARC/PLC, BCAP, CFAP 1, CFAP 2, LDP, MLG repayment of CCC loans less than the original amount, MFP, STRP, 2017 WHIP payments, 2018/2019 WHIP+ payments, QLA payments, PARP payments, OFSLP payments, ELAP payments specific to aquaculture, and ERP 2022 Track 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:			
25. Enter amount of total revenue from benefits for eligible crops for the following: payments through grant agreements with FSA, grants from the Department of Commerce, grants from NOAA, and State programs for the direct loss of eligible crops or the loss of revenue for eligible crops:			
26. Enter amount of allowable gross revenue from cooperative distributions directly related to the sale of eligible crops produced by the producer, such as per-unit allocations paid to patrons for gross grain sales:			
27. Enter amount of allowable gross revenue from CCC loans for eligible crops 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 for eligible crops:			
28. Enter amount of allowable gross revenue from CCC loan proceeds for eligible crops if elected to be treated as income in a prior year less the tax basis in year of repayment:			
29. Enter amount of other revenue directly related to the production of eligible crops that IRS requires the producer to report as income including but not limited to commodity-specific income received from state or local governments; and net gain from hedging:			
30. Total Disaster Year Revenue (sum items 17 through 29):			

129 Determining Tax Year Revenue Using FSA-524-A (Continued)

C Example of FSA-524-A (Continued)

FSA-524-A (10-31-23)					Page 3 of 5	
Producer's Name			Application Number			
SECTION C – ADJUSTED BENCHMARK YEAR REVENUE						
ATTENTION	<i>Section C is only applicable to applicants who received a payment under ERP Phase 2 for the 2021 program year and elected the 2022 tax year for their representative disaster year and that need to adjust Benchmark Year Revenue when operation capacity increased or decreased in Representative Revenue Year 2023 as compared to the Benchmark Year, or if there is no allowable gross revenue in 2018 or 2019 because the applicant is a new producer.</i>					
	Complete this section include adjustments to Benchmark Year Revenue.					
	ELIGIBLE YIELD-BASED CROPS					
31. Crop	32. Expected Acres	33. Expected Yield/Acre	34. Unit of Measure	35. Expected Price/Unit	36. Expected Revenue	
37. Total Expected Revenue from Eligible Yield-Based Crops (sum amounts in column for Item 36):						
ELIGIBLE SALES FROM VALUE ADDED THROUGH POST-PRODUCTION ACTIVITIES						
38. Crop						39. Expected Revenue
40. Total Expected Revenue from Eligible Value-Added Through Post-Production Activities (sum amounts in column for Item 39):						
ELIGIBLE INVENTORY CROPS						
41. Crop						42. Expected Revenue:
43. Total Expected Revenue from Eligible Inventory Crops (sum amounts in column for Item 42):						
TOTAL ADJUSTMENTS FOR BENCHMARK YEAR REVENUE						
44. Total Adjustments from an Increase in Operation Capacity (sum Item 37, Item 40, and Item 43; leave blank if no increase in operation capacity):						
45. Total Adjustments from a Decrease in Operation Capacity (sum Item 37, Item 40, and Item 43; leave blank if no decrease in operation capacity):						
46. Total Adjustments for New Producers (sum Item 37, Item 40, and Item 43; leave blank if not a new producer):						

129 Determining Tax Year Revenue Using FSA-524-A (Continued)

C Example of FSA-524-A (Continued)

FSA-524-A (10-31-23)		Page 4 of 5	
Producer's Name		Application Number	
SECTION D – CROP VALUE FOR DEPUTY ADMINISTRATOR-APPROVED CROPS			
ATTENTION	<p><i>Section D is only applicable to applicants who received a payment under ERP Phase 2 for the 2021 program year and elected the 2022 tax year for their representative disaster year that will include crop values, as approved by the Deputy Administrator in allowable gross revenue for Benchmark Year and Disaster Year, for crops that did not generate revenue directly from the sale of the crop and that the producer uses within their ordinary operations (Deputy Administrator-Approved Crops).</i></p> <p><i>Complete this section to include the value of Deputy Administrator-Approved Crops in allowable gross revenue for Benchmark Year and Disaster Year.</i></p>		
VALUE OF DEPUTY ADMINISTRATOR-APPROVED CROPS PRODUCED BUT NOT SOLD IN THE BENCHMARK YEAR			
<i>Enter the value of all Deputy Administrator-Approved Crops produced but not sold for the selected Benchmark Year.</i>			
47. Crop	48. Total Production (in Units)	49. Price per Unit	50. Value
51. Total Value of Deputy Administrator-Approved Crops Produced but Not Sold in the Benchmark Year (sum amounts in column for Item 50):			
VALUE OF DEPUTY ADMINISTRATOR-APPROVED CROPS PRODUCED BUT NOT SOLD IN THE DISASTER YEAR			
<i>Enter the value of all Deputy Administrator-Approved Crops produced but not sold for Representative Revenue Year 2023.</i>			
52. Crop	53. Total Production (in Units)	54. Price per Unit	55. Value
56. Total Value of Deputy Administrator-Approved Crops Produced but Not Sold in the Disaster Year (sum amounts in column for Item 55):			
SECTION E – TOTAL BENCHMARK AND DISASTER YEAR REVENUE			
57. Total Benchmark Year Revenue (sum Item 16, Item 44, Item 46, and Item 51; then subtract Item 45):			
58. Total Disaster Year Revenue (sum Item 30 and Item 56):			

129 Determining Tax Year Revenue Using FSA-524-A (Continued)

C Example of FSA-524-A (Continued)

FSA-524-A (10-31-23)	Page 5 of 5
<p>NOTE: Privacy Act Statement: 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, 2023 (P.L. 117-328). 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.</p> <p>Public Burden Statement (Paperwork Reduction Act): Public reporting burden for this collection is estimated to average 60 minutes per response, including reviewing instructions, gathering, and maintaining the data needed, completing (providing the information), and reviewing the collection of information. You are not required to respond to the collection of information, unless it displays a valid OMB control number.</p> <p>Non-Discrimination Statement: 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.</p> <p>Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotope, 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.</p> <p>To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at http://www.ascr.usda.gov/complaint_filing_cust.html and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov. USDA is an equal opportunity provider, employer, and lender.</p>	

129 Determining Tax Year Revenue Using FSA-524-A (Continued)

D Using the ERP 2022 Track 2 Application Tool to Complete FSA-524-A

The ERP 2022 Track 2 Application Tool was developed to help producers determine tax year revenue.

Once all applicable items are complete in the tool, there will be an option to print FSA-524-A.

The tool is available on FSA's ERP website at
<https://www.fsa.usda.gov/programs-and-services/emergency-relief/index>

130 Expected Revenue Option

A Overview

Producers who choose the expected revenue option on the FSA-524 will certify to their **expected** benchmark year revenue, which represents what the producer reasonable expected prior to the impact of the qualifying disaster event, as well as their **actual** disaster year revenue.

The expected and actual values certified on the FSA-524 using the expected revenue option will include revenue from all eligible crops that could have been affected by a qualifying disaster event that occurred in calendar year 2022.

The expected revenue option must be used by producers who:

- did not have revenue in 2018 or 2019
- experienced a decrease in their operation capacity during their disaster year, as compared to the 2019 and 2019 benchmark year(s)
- need to include the value of eligible crops produced but not sold, that could have been affected by a qualifying disaster event that occurred in calendar year 2022 (such as crops in storage or inventory, used in the operation, or fed to the producer's livestock).

Producers who had an increase in operation capacity may elect either option; however, they may not adjust benchmark year revenue under the tax year option to reflect the change.

Note: The expected revenue option is not available to producers who are required to use the tax year option based on previous ERP participation according to paragraph 128.

130 Expected Revenue Option (Continued)**B Benchmark Year Revenue**

For the expected revenue option, benchmark year revenue is the producer's **expected** revenue from all eligible crops that could have been affected by a qualifying disaster event in calendar year 2022, including crops prevented from being planted, planted crops (including annual, perennial, crops), inventory crops, and crops that were in storage.

Crops that could have been impacted by a 2022 qualifying disaster event include:

- crops planted in 2021 and could have been affected by a disaster event in calendar year 2022
- crops planted or prevented from being planted in 2022 because of a disaster event in calendar year 2022
- 2023 crops that were planted in 2022 and could have been affected by a disaster event in calendar year 2022
- crops in storage that could have been affected by a qualifying disaster event in calendar year 2022

Example: Corn was grown, harvested, and placed in storage during calendar year 2021. It remained in storage into calendar year 2022, and was affected by flood damage that occurred March 28, 2022.

- perennial crops that could have been affected by a disaster even in calendar year 2022
- inventory crops that could have been affected by a disaster event in calendar year 2022.

Note: Expected revenue:

- does not include revenue from crop by-products, such as cotton seed and corn stalks
- is not tied to or represented by a specific tax year.

130 Expected Revenue Option (Continued)**C Calculating Benchmark Year Revenue**

Benchmark year revenue will be calculated as follows:

- for perennial, planted, and PP yield-based crops, the producer's expected acres, multiplied by their expected yield per acre, multiplied by the expected price
- for inventory crops, the total inventory multiplied by the expected price
- for crops in storage, the producer's production in storage multiplied by the expected price. (See subparagraph E for additional information on determining value for crops in storage).

Benchmark year revenue must be based on realistic projections that can be supported by acceptable documentation of expected inventory, acres, yield, and unit price, such as the following:

- sales contracts
- purchase agreements
- market agreements
- settlement sheets
- scale tickets
- lease agreements
- local market prices
- FCIC established yields and prices
- crop insurance documents
- historical yield data, appraisals
- farm business plans
- acreage reports
- FSA National Crop Table data
- ARC and PLC price and yield information
- cooperative extension service and university data
- financial institute documentation
- NASS data.

Note: Sufficient documentation to support that a producer's certification is reasonable and realistic, as determined by the COC, must be available at the time of application and retained for 3 years after the application

130 Expected Revenue Option (Continued)**D Disaster Year Revenue**

For the expected revenue option, disaster year revenue is the actual revenue from all crops included in the producer's expected revenue.

Disaster year revenue includes all of the following:

- revenue from sales of eligible crops
- Federal crop insurance indemnities and NAP payments for eligible crops, minus premiums and fees
- indemnities for eligible crops under private crop insurance policies
- the value of eligible crops produced but not sold (such as crops in storage or inventory, used in the operation, or fed to the producer's livestock)
- payments issued for 2022 calendar year disaster losses for eligible crops, crops, including but not limited to payments under:
 - ELAP for aquaculture crops
 - ARC (ARC-CO, ARC-IC)
 - LDP
 - MLG
 - net gains from hedging
 - grants from NOAA and State programs for the direct loss of eligible crops or the loss of revenue for eligible crops
 - other revenue directly related to the production of eligible crops that IRS requires the producer to report as income.

130 Expected Revenue Option (Continued)**E Establishing Value for Crops in Storage**

Establish the value of crops in storage at the time of application according to the following guidelines.

- For crops in storage that were produced in 2022 or 2023, the actual disaster year price may differ from the expected benchmark price because of market price fluctuations between planting and time of marketing. This can be attributed to market price fluctuations, quality, or production losses related to qualifying events occurring in the 2022 calendar year.
- Crops in storage from 2021 or earlier must use the expected price in calculating benchmark and actual disaster year revenue if the crop remains in storage at the time of application since ERP 2022 does not pay for market fluctuations for prior year crops.

130 Expected Revenue Option (Continued)**F Expected Revenue Option Examples**

If at least 1 eligible crop suffered a loss because of a qualifying disaster event that resulted in a decrease in revenue, expected revenue from all eligible crops is included in the calculations.

Example 1: Bingo grew 100 acres of corn in Koala County and 1000 acres of soybeans in Kangaroo County in 2022. Bingo suffered a loss from a qualifying disaster on the soybeans in Kangaroo County but must include the revenue from all eligible crops in the calculation of benchmark revenue and the actual disaster year revenue. Bingo harvested and sold all actual production from 2022, does not carry crop insurance, and has no crops in storage.

Expected Benchmark Year Revenue:

- Corn: 100 acres x 200 bu./ acre x \$5.00/bu. = \$100,000
- Soybeans: 1,000 acres x 60 bu./acre x \$12.00/bu. = \$720,000

Total Expected Revenue = \$820,000

Actual Disaster Year Revenue:

- Revenue from corn sales: \$45,000
- Revenue from soybean sales: \$150,000

Actual Disaster Year Revenue = \$195,000

130 Expected Revenue Option (Continued)

F Expected Revenue Option Examples (Continued)

Example 2: Bluey grew 100 acres of corn, 100 acres of barley, and 1000 acres of soybeans in 2022, and also had wheat from 2021 in storage in 2022. Bluey suffered a qualifying loss on corn, soybeans, and the 2021 wheat in storage but did not suffer a loss on the barley. Expected disaster year revenue and actual disaster year revenue will be calculated for all eligible crops, including the 2021 wheat as it was in storage during 2022 and could have been impacted by a 2022 qualifying disaster event.

Expected Benchmark Year Revenue:

- Corn: 100 acres x 200 bu./acre x \$5.00/bu. = \$100,000
- Soybeans: 1000 acres x 60 bu./acre x \$12.00/bu. = \$720,000
- 50,000 bu. of 2021 wheat in storage: 50,000 bu. x \$6.50 = \$325,000
- Barley: 100 acres x 85 bu./acre x \$4.00 = \$34,000

Total Expected Revenue: = \$1,179,000

Actual Disaster Year Revenue:

- Revenue from barley sales: \$34,000
- Revenue from corn sales: \$25,000
- 4,000 bu. stored quality-affected 2022 corn valued at \$3.00/bu. = \$12,000
- Revenue from soybean sales: \$50,000
- Soybean crop insurance indemnity less premiums and fees: \$400,000
- Revenue from wheat sales from 35,000 bushels sold: \$270,000
- 5,000 bu. of 2021 wheat still in storage valued at \$6.50 per bu.: \$32,500 ^{1/}
- 10,000 bu. of 2021 wheat in storage destroyed due to flood: Value at \$0.

Actual Disaster Year Revenue = \$823,500

^{1/} The 2021 wheat that is still in storage at the time of application must use the same price for expected benchmark and actual revenue for the disaster year.

Note: If requested by COC, the producer must provide documentation that supports how they determined their expected benchmark disaster year revenue. Data sources must be representative of the operation and applicable to the year that is being reviewed. If the review of the supportive documentation proves unsatisfactory, the FSA-524 may be adjusted or disapproved if the COC determined the certification was misleading, misinformed, or fraudulent. See paragraph 146 for COC actions.

130 Expected Revenue Option (Continued)

G Determining Expected Revenue Using FSA-524-B

The purpose of the FSA-524-B is to provide producers who use the expected revenue option with an optional tool to assist in calculating their expected revenue for benchmark year and actual revenue for the disaster year.

FSA-524-B is not required to complete FSA-524.

130 Expected Revenue Option (Continued)

H Completing FSA-524-B

The following table provides instructions for completing FSA-524-B.

Item	Instruction
1	Enter producer's name (person or legal entity). Same as item 5 on FSA-524 (same on Page 2, and Continuation Page(s) if applicable)
2	Enter application number. Same as item 4 on FSA-524 (same on Page 2, and Continuation Page(s) if applicable)
Section A – Expected Benchmark Revenue	
Expected Revenue or Value From Eligible Yield-Based Crops	
<p>In this section enter all eligible yield-based crops that were expected to be produced that could have been affected by a qualifying 2022 disaster event. Calculate the expected revenue or value by entering each crop's expected acres, expected yields per acre, the unit of measure, and expected price per unit.</p> <p>Expected revenue in this section will include crops prevented from being planted and planted crops. Planted crops, includes crops that were expected to be produced and sold, crops that were expected to be produced and used in the operation (for example, forage fed on farm) or in the production of another commodity (for example, wine grapes made into wine), and crops that were expected to be produced and stored.</p>	
3	<p>Enter crop that could have been affected by a qualifying 2022 disaster event. Enter one yield-based crop per row.</p> <p>Example: Yellow Corn for Grain</p>
4	Enter expected acres for crop entered in item 3 .
5	Enter expected yield per acre for crop entered in item 3 .
6	Enter unit of measure for crop entered in item 3 .
7	Enter expected price per unit of measure for crop entered in item 3 .
8	<p>Enter expected revenue or value by completing the following calculation:</p> <ul style="list-style-type: none"> • expected acres (item 4), multiplied by • expected yield per acre (item 5), multiplied by • expected price per unit of measure (item 7), equals <p>Round the result to the nearest hundredth.</p>

130 Expected Revenue Option (Continued)

H Completing FSA-524-B (Continued)

Item	Instruction
9	Sum the total expected revenues and value from listed eligible yield based crops from all rows in item 8 . Round the result to the nearest hundredth.
Expected Value from Eligible Stored Crops	
In this section enter all eligible stored crops that could have been affected by a qualifying 2022 disaster event, and those stored crop's expected values. Expected value in this section will include crops harvested and placed in storage prior to calendar year 2022. Note: Crops harvested and placed in storage after December 31, 2021, are not counted here, instead those crops must only be counted in "Expected Revenue or Value From Eligible Yield-Based Crops."	
10	Enter crop. Example: Grain Corn
11	Enter the total production in storage for each of the eligible inventory and stored crops entered in item 10 . Enter amount using the unit of measure for the crop entered in item 10 . Example: 100,000 Bushels
12	Enter expected price per unit of measure for crop entered in item 10 .
13	Enter expected value by completing the following calculation: <ul style="list-style-type: none"> total production in units of measure (item 11), multiplied by expected price per unit of measure (item 12), equals Round the result to the nearest hundredth.
14	Sum the total expected value from eligible stored crops from all rows in item 13 . Round the result to the nearest hundredth.

130 Expected Revenue Option (Continued)

H Completing FSA-524-B (Continued)

Item	Instruction
Expected Value from Eligible Inventory Crops	
In this section enter all eligible inventory crops that were expected to be included in inventory that could have been affected by a qualifying 2022 disaster event and the expected values of eligible inventory crops prior to a qualifying 2022 disaster event.	
15	Enter crop. Example: Littleneck Clams (1.5 - 2 inch wide) Topneck Clams (2 - 3 inch wide) Cherrystone Clams: (3 - 4 inch wide).
16	Enter expected value for each of the eligible inventory crops entered in item 15 .
17	Sum the total expected value from eligible stored crops from all rows in item 16 . Round the result to the nearest hundredth.
Total Expected Benchmark Revenue	
18	In the block provided, sum amounts entered in item 9 , item 14 , and item 17 . Amount entered in item 18 is the Total Benchmark Revenue that can be entered in item 11 on FSA-524, when “Expected” is selected as the Benchmark Year in Item 10 on FSA-524.

130 Expected Revenue Option (Continued)

H Completing FSA-524-B (Continued)

Item	Instruction
Section B – Actual Disaster Year Revenue	
In this section enter eligible revenue items based on the crops that could have been affected by a qualifying 2022 disaster event, including proceeds received for crop losses.	
19	Enter amount of total revenue from sales of eligible crops grown in the United States by the producer. This includes eligible yield-based crops that were produced and then sold; eligible inventory crops that were purchased, had a change in characteristic because of the time held, and then sold; and eligible crops that were stored and then sold.
20	Enter amount of total value for eligible crops grown in the United States by the producer, that were not sold but used, that includes eligible crops that are produced and fed or used to make another commodity.
21	Enter amount of total value for eligible crops grown in the United States by the producer. Total values will be based on the day that producer completes FSA-524.
22	Enter amount of total value for eligible crops that remain in inventory and are not sold during the disaster year. This includes eligible crops that were purchased, had a change in characteristic because of the time held, and are not sold during the disaster year.
23	Enter amount of total revenue from federal insurance proceeds for eligible crops less administrative fees and premiums.
24	Enter amount of total revenue from NAP payments for eligible crops less administrative fees and premiums.

130 Expected Revenue Option (Continued)

H Completing FSA-524-B (Continued)

Item	Instruction
25	Enter amount of total revenue from private crop insurance proceeds for eligible crops (do not subtract administrative fees and premiums).
26	<p>Enter amount of total revenue from benefits for eligible crops for the following:</p> <ul style="list-style-type: none"> • ELAP payments specific to aquaculture • ARC-CO payments • ARC-IC payments • LDP • MLG • net gains from hedging • payments through grant agreements with FSA • grants from the Department of Commerce • grants from NOAA • State programs for the direct loss of eligible crops or the loss of revenue for eligible crops. <p>Note: Net gains from hedging means, any amount of revenue earned from selling commodity futures contracts that were made to protect a commodity from price changes, minus the cost of those contracts.</p>
27	<p>In the block provided, sum amounts entered in items 19 through 26.</p> <p>Amount entered in item 27 is the Total Disaster Year Revenue that can be entered in item 13 on FSA-524, when “Expected” is selected as the Benchmark Year in item 10 on FSA-524.</p>

130 Expected Revenue Option (Continued)

I Example of FSA-524-B

The following is an example of FSA-524 B.

[illegible]

130 Expected Revenue Option (Continued)

I Example of FSA-524-B (Continued)

FSA-524-B (10-31-23)		Page 2 of 3	
Producer's Name		Application Number	
EXPECTED VALUE FROM ELIGIBLE STORED CROPS			
<i>Enter the expected value of all eligible crops harvested and placed in storage prior to calendar year 2022, that could have been affected by a qualifying 2022 disaster event.</i>			
10. Crop	11. Total Production (in Units)	12. Expected Price per Unit	13. Expected Value
14. Total Expected Value from Eligible Stored Crops		(sum amounts in column for Item 13)	
EXPECTED VALUE FROM ELIGIBLE INVENTORY CROPS			
<i>Enter the expected value of all eligible inventory crops that could have been affected by a qualifying 2022 disaster event.</i>			
15. Crop			16. Expected Value
17. Total Expected Value from Eligible Inventory Crops		(sum amounts in column for Item 16)	
TOTAL EXPECTED BENCHMARK REVENUE			
18. Total Expected Benchmark Revenue		(sum Items 9, 14 and 17; Enter as amount for Benchmark Year Revenue in Item 11 on Form FSA-524)	
SECTION B – ACTUAL DISASTER YEAR REVENUE			
<i>Enter eligible revenue items based on the crops that were included in the expected revenue.</i>			
19. Enter amount of total revenue from sales of eligible crops grown in the United States by the producer.			
20. Enter amount of total value for eligible crops grown in the United States by the producer, that were not sold.			
21. Enter amount of total value for eligible crops grown in the United States by the producer that are in storage.			
22. Enter amount of total value for eligible crops that remain in inventory and are not sold during the disaster year.			
23. Enter amount of total revenue from federal insurance proceeds for eligible crops less administrative fees and premiums.			
24. Enter amount of total revenue from NAP payments for eligible crops less service fees and premiums.			
25. Enter amount of total revenue from private crop insurance proceeds for eligible crops.			
26. Enter amount of total revenue from benefits for eligible crops for the following: ELAP payments specific to aquaculture, ARC-CO payments, ARC-IC payments, LDP, MLG, net gains from hedging, payments through grant agreements with FSA, grants from the Department of Commerce, grants from NOAA, and State programs for the direct loss of eligible crops or the loss of revenue for eligible crops.			
27. Total Actual Disaster Year Revenue			(sum Items 19 through 26; Enter as amount for Disaster Year Revenue in Item 13 on Form FSA-524)

130 Expected Revenue Option (Continued)

I Example of FSA-524-B (Continued)

FSA-524-B (10-31-23)	Page 3 of 3
<p>NOTE: Privacy Act Statement: 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, 2023 (P.L. 117-328). 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.</p> <p>Public Burden Statement (Paperwork Reduction Act): Public reporting burden for this collection is estimated to average 60 minutes per response, including reviewing instructions, gathering, and maintaining the data needed, completing (providing the information), and reviewing the collection of information. You are not required to respond to the collection of information, unless it displays a valid OMB control number.</p> <p>Non-Discrimination Statement: 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.</p> <p>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.</p> <p>To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at http://www.ascr.usda.gov/complaint_filing_cust.html and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov. USDA is an equal opportunity provider, employer, and lender.</p>	

130 Expected Revenue Option (Continued)

J Using the ERP 2022 Track 2 Application Tool to Complete FSA-524-B

The ERP 2022 Track 2 Application Tool was developed to help producers calculate expected revenue.

Once all applicable line items are complete in the tool, there will be an option to print FSA-524-B.

The tool is available on FSA's ERP website at
<https://www.fsa.usda.gov/programs-and-services/emergency-relief/index>

131-144 (Reserved)

Section 3 Application and County Committee Action**145 Applying for Track 2****A Application Submission**

Producers will submit one application for Track 2 for their entire operation nationwide. FSA-524 may be used to apply for eligible revenue, quality, and production losses of eligible crops sustained in the 2022 calendar year that were not included in Track 1.

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

- in person, when available
- by mail
- electronically by:
 - FAX
 - e-mail with scanned photocopy of FSA-524 attached
 - other authorized method (provided by supplemental notice or other guidance).

Although applications may be submitted to any FSA County Office nationwide, if the receiving County Office is not the recording County, the receiving County 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-524. A copy of the application will be maintained in the receiving County Office.

Note: See 1-CM for policy on signature and electronic filing requirements.

B Complete Application

An application is considered complete once the producer or authorized representative requesting a payment completed all required entries, signs, and submits both FSA-524 and FSA-525 by the established deadline.

Note: See 1-CM for signature requirements.

145 Applying for Track 2 (Continued)**C Signing and Certifying FSA-524**

By signing FSA-524, the producer is:

- applying for an ERP 2022 Track 2 payment
- certifying that:
 - all information provided on FSA-524 is true and correct
 - decreases in disaster year revenue were from necessary expenses related to losses of eligible crops due in whole or in part to a qualifying disaster event or related condition that occurred in the 2022 calendar year
- agreeing to:
 - comply with ERP 2022 provision published in a NOFA in the FR on October 31, 2023
 - provide all information necessary to FSA to verify the information provided on FSA-524 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 2022
 - comply with the provisions of the Food Safety Act of 1985 that protect highly erodible land and wetlands

145 Applying for Track 2 (Continued)

C Signing and Certifying FSA-524 (Continued)

- 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-525 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/Micro Farm 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
- return the full payment with interest from the date of disbursement if FSA determines that the producer misrepresented information 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.

145 Applying for Track 2 (Continued)

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 announced ERP 2022 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-524. 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.

Producers requesting an increased payment limitation or payment rate must submit the following forms within 60 days of the announced ERP 2022 application deadline, if not already on file for the 2022 program year.

- 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 files a CCC-860 or FSA-510 and accompanying certification after receiving a payment but before the deadline to submit these forms an additional payment reflecting the increased limitations and underserved producer factor will be issued.

145 Applying for Track 2 (Continued)**E Recording Receipt of FSA-524 and Accessing Track 2 Application**

County Offices must make every effort to process FSA-524 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 6-ERP once a complete application is entered into the system.

A copy of the ECPR, CCC-770 ERP 2022 Track 2, copies of supporting documentation if applicable, the FSA-524, and the FSA-525 will be maintained in the producer's ERP 2022 file.

See 1-CM for policy on signature and electronic filing requirements and 32-AS Supplement for file maintenance and disposition guidance.

Note: COC's must act on system generated FSA-524 to ensure the obligation process is timely triggered.

146 County Committee Review and Actions**A COC Review of FSA-524 for Reasonableness**

Program eligibility is based on self-certification by the producer and is subject to spot check. However, COC's may request documentation from an applicant that establishes the producer's eligibility for ERP 2022 Track 2 if they have reason to question the producer's certification. See Exhibit 16 for a sample letter that may be used to request documentation.

If supporting documentation is requested, the documentation must be submitted within 30 calendar days from the request, or COC will disapprove the application. 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:

- benchmark and disaster year revenue certifications
- percentages of expected allowable gross revenue from specialty and high value crops and other crops
- certification that all eligible acreage of all eligible crops (including crops grown, prevented from being planted, and in storage or inventory in the disaster year) were covered under crop insurance or NAP

Note: Producers of eligible crops in storage may certify that the crops were covered by crop insurance or NAP only if all acres of the crops were insured at the time the crop was grown.

- ownership shares in the eligible crops.

146 County Committee Review and Actions (Continued)**A COC Review of FSA-524 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-524 to COC's satisfaction for reasonableness. Certified public accountant, attorney, or other similar statements will not be accepted as supportive documentation for the COC reasonableness review.

146 County Committee Review and Actions (Continued)

B Acting on Complete Track 2 Applications

The recording county's COC, or CED if delegated, will act on all complete Track 2 applications, which include a complete FSA-524 and complete FSA-525.

Important: Payments cannot be authorized until the DD, or other employee designated by SED, has approved the CED's review of the first 5 FSA-524's according to subparagraph 5 A. For the first 5 FSA-524's, payment can be issued upon DD review and approval of each.

C Approving FSA-524's

Before approving FSA-524's, COC, or CED if delegated, must ensure that:

- all program eligibility requirements are met
- the person or legal entity applying for ERP 2022 is determined to be eligible according to subparagraph 27.
- signature requirements on both FSA-524 Part D and FSA-525 Part B are met according to 1-CM
- revenue certifications are reasonable
- FSA-524 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-524 is reasonable and accurate, COC or delegate will approve FSA-524 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-524 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-524. 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.

146 County Committee Review and Actions (Continued)

D Adjusting or Disapproving FSA-524

COC's are authorized to adjust producer certifications before approval or disapproval if supporting evidence provided by the producer according to subparagraph 146 A differs from the information reported on FSA-524.

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
- certification of crop insurance or NAP coverage for all eligible crops
- benchmark year revenue
- disaster year revenue.

COC will disapprove FSA-524 if **any** of the following occur:

- program eligibility requirements are not met
- person or legal entity applying for ERP 2022 is determined to be an ineligible producer
- information on FSA-524 or supporting documentation provided by the participant is not accurate or reasonable
- evidence shows that the applicant did not have an ownership share interest in the eligible crop
- signature requirements were not met according to 1-CM, on both FSA-524, Part D and FSA-525, Part B.

Note: If FSA-524 was completed but never signed by the producer or someone authorized on behalf of the producer, take no action on FSA-524. It is not considered filed unless it is signed.

- FSA-524 was submitted or postmarked **after** the announced signup deadline.

146 County Committee Review and Actions (Continued)

D Adjusting or Disapproving FSA-524 (Continued)

If COC disapproves or adjusts FSA-524 for any reason, COC must take the following actions:

- adjust or disapprove FSA-524 in the ERP 2022 system, as applicable
- notify the producer of the adjustment or disapproval
- provide producer with applicable appeal rights according to 1-APP
- thoroughly document the reasons for the adjustment of disapproval in the COC minutes.

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

- ECPR
- original FSA-524 filed
- final FSA-524, including any COC adjustments.

147 Revised FSA-524's and Signature Requirements**A Revised FSA-524's**

FSA-524'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.

COC must thoroughly document the reason for any revision to an approved and paid FSA-524 in the COC minutes. A copy of the revised FSA-524 must be provided to the producer.

B Revisions that Require New Producer Signatures and Approval

Any revision to a previously approved and paid FSA-524 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 Signatures

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-524 must have a new approval entered.

D Withdrawing FSA-524's

A producer may withdraw FSA-524 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.

148 FSA-524, Emergency Relief Program (ERP) Track 2 Application

A Completing FSA-524

The following table provides instructions for completing FSA-524.

Item	Instructions
For County Office Use	
1	Enter producer's recording State and FSA code.
2	Enter producer's recording county and FSA code
3	Enter the 2022 program year
4	Application number will be assigned by the automated system.
Part A – Producer Agreement	
Producers agree to provide all information required or requested by FSA for program participation in ERP 2022 Track 2. In addition, producers agree that they experienced a decrease in disaster year revenue because of necessary expenses related to losses of eligible crops due in whole or in part to a qualifying disaster event that occurred in the 2022 calendar year.	
Part B – Producer Information	
5	Enter the producer's full name.
6A	Enter address line 1.
6B	Enter address line 2, if applicable.
6C	Enter city.
6D	Enter State.
6E	Enter ZIP Code.
7	Enter additional information, if applicable.
8A	Enter primary phone number and indicate home or cell.
8B	Enter alternate phone number and indicate home or cell (optional entry).
9	Enter producer's email address (optional entry).

148 FSA-524, Emergency Relief Program (ERP) Track 2 Application (Continued)

A Completing FSA-524 (Continued)

Item	Instructions
Part C – 2022 Disaster Year Certification	
Producers that suffered eligible revenue losses because of a qualifying disaster event or related condition that occurred in calendar year 2022 will complete items 10 through 16 in Part C.	
Items 17 through 21 in Part C are to be completed by the County Office as necessary for COC adjustments.	
10	<p>The producer will check (✓) one of the following options intended to represent a typical year of revenue for the operation:</p> <ul style="list-style-type: none"> • 2018 Tax Year • 2019 Tax Year • Expected. <p>Notes: Producers must select the tax year option if they received payment for the 2021 disaster year under the previous ERP Phase 2 and chose 2022 as the representative revenue year.</p> <p>Producers must select the expected revenue option if they:</p> <ul style="list-style-type: none"> • did not have revenue in the 2018 or 2019 tax years • experienced a decrease in operation capacity • do not have revenue directly from the sale of an eligible crop because of their ordinary operation (such as forage crops grown and fed to livestock on the farm).
11	<p>The producer will enter the revenue for the benchmark year selected in item 10.</p> <p>Note: Producers may use the FSA-524 Appendix, the applicable FSA-524-A or FSA- 524-B worksheet, or the automated ERP 2022 Application Tool to aid in the calculation of the benchmark year revenue.</p>

148 FSA-524, Emergency Relief Program (ERP) Track 2 Application (Continued)

A Completing FSA-524 (Continued)

Item	Instructions
12	<p>The producer will check (✓) one of the following options intended to represent the disaster year revenue for the operation:</p> <ul style="list-style-type: none"> • 2022 Tax Year • 2023 Tax Year • Actual. <p>Notes: If the tax year option was selected in the benchmark year in item 10 then the producer must use either the 2022 or 2023 tax year as the representative revenue year.</p> <p>The 2023 tax year must be selected if the producer applied for the 2021 disaster year under the previous ERP Phase 2 and chose 2022 as the representative revenue year.</p> <p>If the expected revenue option was selected in the benchmark year in item 10, then the producer must use the actual disaster year revenue received for all eligible crops that could have been affected by a qualifying disaster event in calendar year 2022 in the representative disaster year.</p>
13	<p>The producer will enter the disaster year revenue for the option selected in item 12.</p> <p>Note: Producers may use the FSA-524 Appendix, the applicable FSA-524-A or FSA-524-B worksheet, or the automated ERP 2022 Application Tool to aid in the calculation of the disaster year revenue.</p>

148 FSA-524, Emergency Relief Program (ERP) Track 2 Application (Continued)

A Completing FSA-524 (Continued)

Item	Instructions
14	<p>The producer will provide the percentage of their disaster year revenue that they expected to receive from specialty and high value crops.</p> <p>Notes: The percentage must be based on what the producer would have reasonably expected to receive in the disaster year if the qualifying disaster event had not occurred for both the tax year option and the expected revenue option.</p> <p>The percentages entered in item 14 and item 15 must equal 100 percent.</p>
15	<p>The producer will provide the percentage of their disaster year revenue that they expected to receive from other crops.</p> <p>Notes: The percentage must be based on what the producer would have reasonably expected to receive in the disaster year if the qualifying disaster event had not occurred for both the tax year option and the expected revenue option.</p> <p>The percentages entered in item 14 and item 15 must equal 100 percent.</p>
16	<p>The producer must certify if all acreage of eligible crops (including crops grown, prevented from being planted, and in storage or inventory in the disaster year) was covered by crop insurance or NAP for the purpose of determining the applicable ERP factor.</p> <p>Producers will check (ü) “Yes” if all eligible crops and acreage were covered by crop insurance or NAP during the applicable growing season.</p> <p>Producers will check (ü) “No” if all eligible crops were not covered by crop insurance or NAP during the applicable growing season.</p> <p>Note: Producers of eligible crops in storage may certify that the crops were covered by crop insurance or NAP only if all acres of the crops were insured at the time the crop was grown. For example, a grain bin may contain corn from both the 2021 and 2022 crop years. To be considered insured, all the corn must have been insured in the 2021 and 2022 growing seasons.</p>

148 FSA-524, Emergency Relief Program (ERP) Track 2 Application (Continued)

A Completing FSA-524 (Continued)

Item	Instructions
17	COC may enter an adjusted benchmark year revenue if it is determined that the value of the benchmark year revenue is different from what is certified by the producer in item 11.
18	COC may enter an adjusted disaster year revenue if it is determined that the value of the disaster year revenue is different from what is certified by the producer in item 13.
19	COC may enter the adjusted percentage of disaster year revenue the producer certified was expected to be received from specialty and high value crops, if applicable.
20	COC may enter the adjusted percentage of disaster year revenue the producer certified was expected to be received from other crops, if applicable.
21	COC may update the selection for crop insurance and NAP coverage for all eligible crops and acreage if it is determined that the selection is different than what is certified by the producer in item 16.
Part D – Producer Certifications	
22A	The producer or an authorized representative requesting an ERP Track 2 payment will sign certifying to the information in Parts A through C.
22B	An individual signing in a representative capacity will enter their title and relationship to the producer. Note: If the producer signing is not signing in a representative capacity, this field should be left blank.
22C	The producer will enter the date the FSA-524 is signed in item 22A.
Part E – County Committee (COC) Determination	
23A	COC will check (✓) either Approved or Disapproved if completed application was received by the producer.
23B	COC or their representative will sign.
23C	Enter the date the COC or their representative signed the FSA-524 in item 23B.

148 FSA-524, Emergency Relief Program (ERP) Track 2 Application (Continued)

B Example of FSA-524

The following is an example of FSA-524.

OMB Approval No. 0560-0316 OMB Expiration Date: 04/30/2024	
FSA-524 (10-31-23)	U.S. DEPARTMENT OF AGRICULTURE Farm Service Agency
EMERGENCY RELIEF PROGRAM (ERP) 2022 TRACK 2 APPLICATION	
INSTRUCTIONS: Return this completed form to your Recording County FSA Office.	
PART A – PRODUCER AGREEMENT	
The Farm Service Agency (FSA) will make payments under ERP 2022 Track 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 that the producer is eligible to receive ERP Track 2 assistance. By submitting this application, the producer agrees:	
To comply with the Notice of Funds Availability published by FSA. A copy of this document may be found at: https://www.fsa.usda.gov/programs-and-services/emergency-relief/index .	
To provide to FSA any additional information requested by FSA to verify that information provided on this form is accurate within 30 calendar days of the request or the application will be disapproved. 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.	
To comply with payment attribution and payment eligibility provisions by submitting the following forms within 60 days of the announced application deadline, if not already on file with FSA:	
<ul style="list-style-type: none"> 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 FSA-510, Request for an Exception to the \$125,000 Payment Limitation for Certain Programs (optional, if applicable) CCC-860, Socially Disadvantaged, Limited Resource, Beginning and Veteran Farmer or Rancher Certification (optional, if applicable). 	
That any funds received by a producer under this program will be applied by FSA first to any judgment lien against the producer's property for a debt to the United States to the extent such a lien exists.	
That the applicant experienced a decrease in disaster year 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 2022 calendar year. For ERP 2022, qualifying disaster event means: wildfires, tornadoes, hurricanes (including excessive wind, storm surges, 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 year 2022. 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 year. A list of counties that experienced a qualifying drought in calendar year 2022 is available through local FSA service centers and at https://www.fsa.usda.gov/programs-and-services/emergency-relief/index .	
The application will not be considered complete until the producer has signed Item 22 and completed the FSA-525, Crop Insurance and/or NAP Coverage Agreement, completed all required items and signed in Item 8.	
Failure of an individual, entity, or member of an entity to timely submit all information required may result in no payment or a reduced payment.	
DATE STAMPED	

148 FSA-524, Emergency Relief Program (ERP) Track 2 Application (Continued)

B Example of FSA-524 (Continued)

FSA-524 (10-31-23)											Page 2 of 3	
PART B – PRODUCER INFORMATION												
5. Producer's Name (Person or Legal Entity)						7. Information Line						
6A. Address Line 1						8A. Primary Phone Number <input type="checkbox"/> Home <input type="checkbox"/> Cell						
6B. Address Line 2						8B. Alternate Phone Number <input type="checkbox"/> Home <input type="checkbox"/> Cell						
6C. City				6D. State		6E. Zip		9. Email Address				
PART C – 2022 DISASTER YEAR REVENUE CERTIFICATION											FOR COUNTY OFFICE USE ONLY	
10. Benchmark Year	11. Benchmark Year Revenue	12. Representative Revenue Year	13. Disaster Year Revenue	14. % of Expected Revenue from Specialty & High Value Crops	15. % of Expected Revenue from Other Crops	16. Were All Eligible Crops Insured or Covered by NAP?	17. COC Adjusted Benchmark Year Revenue	18. COC Adjusted Disaster Year Revenue	19. COC Adjusted % of Expected Revenue from Specialty & High Value Crops	20. COC Adjusted % of Expected Revenue from Other Crops	21. COC Adjusted Were All Eligible Crops Insured or Covered by NAP?	
<input type="checkbox"/> 2018 Tax Year		<input type="checkbox"/> 2022 Tax Year				<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> 2019 Tax Year		<input type="checkbox"/> 2023 Tax Year										
<input type="checkbox"/> Expected		<input type="checkbox"/> Actual										
PART D – PRODUCER CERTIFICATION												
I hereby sign and certify 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.												
22A. Producer's Signature (By)				22B. Title/Relationship of Individual Signing in a Representative Capacity					22C. Date (MM-DD-YYYY)			
PART E –COC DETERMINATION												
23A. COC Determination				23B. COC or Designee Signature					23C. Date (MM-DD-YYYY)			
<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved												

148 FSA-524, Emergency Relief Program (ERP) Track 2 Application (Continued)

B Example of FSA-524 (Continued)

FSA-524 (10-31-23)	Page 3 of 3
<p>NOTE: <i>Privacy Act Statement:</i> The following statement is made in accordance with the Privacy Act of 1974 (5 USC 552a - as amended). The authority for requesting the information identified on this form is the Disaster Relief Supplemental Appropriations Act, 2023 (P.L. 117-328). 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.</p> <p>Public Burden Statement (Paperwork Reduction Act): Public reporting burden for this collection is estimated to average 60 minutes per response, including reviewing instructions, gathering and maintaining the data needed, completing (providing the information), and reviewing the collection of information. You are not required to respond to the collection of information, unless it displays a valid OMB control number.</p> <p>Non-Discrimination Statement: 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.</p> <p><i>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.</i></p> <p><i>To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at http://www.ascr.usda.gov/complaint_filing_cust.html and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov. USDA is an equal opportunity provider, employer, and lender.</i></p>	

148 FSA-524, Emergency Relief Program (ERP) Track 2 Application (Continued)

C FSA-524 Appendix

The following is an example of the FSA-524 Appendix.

<p>FSA-524 Appendix (10-31-23)</p>	<p>U.S. DEPARTMENT OF AGRICULTURE Farm Service Agency</p> <p>APPENDIX TO FORM FSA-524 EMERGENCY RELIEF PROGRAM (ERP) 2022 TRACK 2 APPLICATION</p>	<p>OMB Approval No. 0560-0316 OMB Expiration Date: 04/30/2024 <i>See FSA-524 for Privacy Act Statement.</i></p>
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1. **Overview**
Track 2 will provide payments for eligible crop losses through a revenue-based approach using data provided by producers. To be eligible for Track 2, a producer must have experienced a decrease in disaster year revenue, as compared to a benchmark year revenue, due to necessary expenses associated with losses of eligible crops due in whole or in part to a qualifying disaster event that occurred in the 2022 calendar year. For complete eligibility and program information, please refer to the Notice of Funds Availability for ERP 2022.

2. **Statutory and Regulatory Authority**
ERP 2022 is authorized by the Disaster Relief Supplemental Appropriations Act, 2023 (Pub. L. 117-328), signed on December 29, 2022, which provides funding for necessary expenses related to losses of revenue, quality or production losses of crops, trees, bushes, and vines, as a consequence of droughts, wildfires, hurricanes, floods, derechos, excessive heat, tornadoes, winter storms, freeze, including a polar vortex, smoke exposure, and excessive moisture occurring in calendar year 2022.

3. **Explanation of Terms**

Benchmark Year – is intended to represent a typical year of revenue for the farming operation. Producers may use one of the following options to represent a typical year of revenue: (1) the 2018 or 2019 tax year allowable gross revenue (for the tax year option), or (2) expected revenue from all eligible crops prior to a qualifying disaster event in calendar year 2022 (for the expected revenue option).

Benchmark Year Revenue – (1) For producers who elect the tax year option, the producer's allowable gross revenue received from all eligible crops for the 2018 or 2019 tax year, as elected by the producer; or (2) For producers who elect the expected revenue option, the producer's expected revenue from all eligible crops that could have been affected by a qualifying disaster event in calendar year 2022, including crops prevented from being planted, crops in storage, and planted crops (including inventory and perennial crops), based on realistic projections.

Representative Revenue Year – is intended to represent the disaster year revenue for the farming operation. Producers may use one of the following options that best represents the disaster effects of the 2022 calendar year: (1) 2022 or 2023 tax year allowable gross revenue (for the tax year option), or (2) the actual disaster year revenue from all eligible crops that were included in the producer's expected revenue calculation (for the expected revenue option).

Disaster Year Revenue – (1) For producers who elect the tax year option, the producer's allowable gross revenue received from all eligible crops for the 2022 or 2023 tax year, as elected by the producer; or (2) For producers who elect the expected revenue option, the producer's actual revenue received from all eligible crops that were included in the producer's expected revenue calculation.

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

148 FSA-524, Emergency Relief Program (ERP) Track 2 Application (Continued)

C FSA-524 Appendix (Continued)

FSA-524 Appendix (10-31-23)

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High Value Crop – (1) Any eligible crop that is not specifically identified as a specialty crop or listed in the definition of “other crop”; and (2) 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 crop (excluding crops sold for livestock consumption), 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.

Other Crops – cotton, peanuts, rice, feedstock, and any crop grown with an intended use of grain, silage, or forage, unless the crop meets the requirements in paragraph (2) of the definition of “high value crop.”

4. Options for Determining Benchmark and Disaster Year Revenue

Producers must choose between the following two options to determine their benchmark year and disaster year revenue:

- (1) Tax Year: The tax year option allows the use of tax records to find information needed to calculate allowable gross revenue. Producers who choose the tax option will select either 2018 or 2019 as the benchmark year and either 2022 or 2023 as their representative revenue year for the disaster year based on the year for which the revenue would be reported for the purpose of filing a tax return. Producers who file or would be eligible to file a joint tax return will certify their allowable gross revenue based on what it would have been had they filed taxes separately for the applicable year. Producers cannot use the tax year option if they experienced a decrease in operating capacity during the disaster year, as compared to the 2018 and 2019 benchmark years, except as described in Section 5. In addition to Table 1, an optional ERP 2022 Application Tool and FSA-524-A worksheet is available at <https://www.fsa.usda.gov/programs-and-services/emergency-relief/index> to help producers determine allowable gross revenue for the benchmark and disaster year if the tax year option was selected.
- (2) Expected Revenue: The expected revenue option allows the producer to certify to the revenue a producer reasonably expected to receive absent any disaster conditions and the corresponding actual disaster year revenue. Producers who choose the expected revenue option will select “Expected” for the benchmark year and “Actual” for the representative revenue year. The producer’s expected revenue must include the expected revenue from all eligible crops that could have been affected by a qualifying disaster event in calendar year 2022, including crops prevented from being planted, crops in storage, and planted crops (including inventory and perennial crops). Expected revenue must be based on realistic projections that can be supported by acceptable documentation of expected inventory, acres, yield, and unit price. Revenue from all eligible crops that were included in the expected revenue calculation must be included in the actual disaster year revenue.

The expected revenue option is likely to be more beneficial to producers who did not have revenue in 2018 or 2019, experienced an increase in operating capacity compared to the 2018 and 2019 benchmark years, or find that the expected revenue option is more representative of their revenue in a normal year without a loss due to disaster events. Producers must use the expected revenue option if they experienced a decrease in operating capacity in the disaster year as compared to both the 2018 and 2019 benchmark years to accurately reflect their loss, were a new producer with no benchmark year revenue in 2018 or 2019, or produced any crop or crops that did not generate revenue directly from the sale of the crop and that the producer uses within their ordinary operation, except as described in Section 5. In addition to Table 2, and Table 3, an optional ERP 2022 Application Tool and FSA-524-B worksheet is available at <https://www.fsa.usda.gov/programs-and-services/emergency-relief/index> to help producers determine expected and actual revenue for the benchmark and disaster year if the expected revenue option was selected.

5. Exception For Producers Who Applied for ERP Phase 2 and Selected 2022 as the Representative Revenue Year:

Producers who received a payment under the previous ERP for the 2021 disaster year and elected the 2022 tax year for their representative revenue year for Phase 2 can only apply for Track 2 using the tax year option, and they must select 2023 as their representative revenue year to ensure that they are not paid for the same loss under both programs, as those producers have previously certified that 2022 losses were the result of 2021 disaster events. Those producers will include the following in their allowable gross revenue, as applicable:

1. The value of DAFP-approved crops that do not have revenue directly from sales
2. An adjustment to benchmark year revenue to account for changes in operation capacity in the disaster year as compared to the benchmark year, or in cases where producers did not have revenue in 2018 or 2019.

148 FSA-524, Emergency Relief Program (ERP) Track 2 Application (Continued)

C FSA-524 Appendix (Continued)

FSA-524 Appendix (10-31-23)

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6. Percentage of Expected Revenue from Specialty/ High Value Crops and Other Crops

Separate payment limitations will apply to payments for specialty and high value crops combined, and another payment limit for non-specialty crops and other crops combined. For both the tax year option and the expected revenue option, producers must provide the percentage of their disaster year revenue that they expected to receive from specialty and high value crops and the percentage from other crops. The percentages must be based on what the producer would have reasonably expected to receive for each category in the disaster year if the qualifying disaster event had not occurred. The percentages attributed to specialty and high value crops and other crops must equal 100 percent.

7. Crop Insurance or NAP Coverage Certification

Producers must certify if all eligible acreage of eligible crops (including crops grown, prevented from being planted, and in storage or inventory in the disaster year) was covered by crop insurance or NAP for the purpose of determining the applicable ERP factor. Producers of eligible crops in storage may certify that the crops were covered by crop insurance or NAP only if all acres of the crops were insured at the time the crop was grown. For example, a grain bin may contain corn from both the 2021 and 2022 crop years. To be considered insured, all the corn must have been insured in the 2021 and 2022 growing seasons.

TABLE 1. Tax Year Option

Producers who choose to use the tax year will choose either 2018 or 2019 as their benchmark year and either 2022 or 2023 as their representative revenue year for the disaster year. Allowable gross revenue is based on the year for which the revenue would be reported for the purpose of filing a tax return, except as noted in Table 1.

Include Gross Revenue from the Following Sources:	Exclude Gross Revenue from the Following Sources:
<p>Sales of eligible crops produced by the producer, which includes sales resulting from value added through post-production activities that were reportable on IRS Schedule F</p> <p>For example:</p> <ul style="list-style-type: none"> • Strawberries into jam <p>Sales of eligible aquatic species that are grown:</p> <ul style="list-style-type: none"> • As food for human or livestock consumption • For industrial or biomass uses • As fish raised as feed for fish that are consumed by humans • As ornamental fish propagated and reared in an aquatic medium <p>Eligible aquacultural species must be raised by a commercial operator and in water in a controlled environment</p>	<p>Sales of livestock, animal by-products, and any commodities that are excluded from eligible crops:</p> <ul style="list-style-type: none"> • Animals for consumption by the owner, lessee, or other contract grower • Eggs • Milk • Mink including pelts • Revenue from animals for show, sport, or recreational purposes • Wild free roaming animals • Pollinators • Revenue from raised breeding livestock (Schedule 4797 Part 1, Column (d) or (g) or other information that could be reported on a Schedule F • Sales of agricultural commodities resulting from value added through post-production activities if reported on Schedule C • Commodities not grown in the U.S. and its territories • Crops for grazing • Aquatic species that do not meet the definition of aquaculture • Timber • Cannabis sativa L. and any part of the plant that does not meet the definition of hemp
<p>Sales of eligible crops a producer purchased for resale that had a change in characteristic due to the time held (for example, a plant purchased at a size of 2 inches and sold as an 18-inch plant after 4 months), less the cost or other basis of such eligible crops</p>	<p>Resale items not held for characteristic change</p>
<p>Cooperative distributions directly related to the sale of the eligible crops produced by the producer, such as patronage paid to producer for gross grain sales</p>	<p>Distributions that are not directly related to the sale of eligible crops that are not produced by the producer such as:</p>

148 FSA-524, Emergency Relief Program (ERP) Track 2 Application (Continued)

C FSA-524 Appendix (Continued)

FSA-524 Appendix (10-31-23)		Page 4 of 8
	<ul style="list-style-type: none">• Patronage paid to a producer based on the amount of money borrowed and the interest paid• Dividend paid to a producer based on the services used or products purchased	
<p>Benefits for eligible crops under the following agricultural programs:</p> <ul style="list-style-type: none">• Agriculture Risk Coverage (ARC) and Price Loss Coverage (PLC) Program• Biomass Crop Assistance Program (BCAP)• Coronavirus Food Assistance Program (CFAP) – CFAP 1 and CFAP 2• Emergency Assistance for Livestock, Honeybees, and Farm Raised Fish Program (ELAP) - payments for aquaculture crop(s)• Emergency Relief Program (ERP) – Phase 1 and Phase 2• Loan Deficiency Payment (LDP) Program• Market Loan Gains (MLG) - repayment of Commodity• Market Facilitation Program (MFP)• On-Farm Storage Loss Program (OFSLP)• Quality Loss Adjustment Program (QLA)• Seafood Trade Relief Program (STRP)• Wildfire and Hurricanes Indemnity Programs (2017 WHIP and WHIP+)• Pandemic Assistance Revenue Program (PARP) <p>For the disaster year only: ERP 2022 Track 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</p>	<p>Pandemic Assistance payments including but not limited to payments from:</p> <ul style="list-style-type: none">• Pandemic Livestock Indemnity Program (PLIP)• Spot Market Hog Pandemic Program (SMHPP)• Pandemic Assistance for Timber Harvesters and Haulers (PATHH) <p>Any pandemic assistance payments that were not for the loss of eligible crops or the loss of revenue from eligible crops, such as:</p> <ul style="list-style-type: none">• Cost-share assistance• Assistance for loss of buildings• Payments for livestock portion <p>Other program payments, including but not limited to payments from:</p> <ul style="list-style-type: none">• Conservation program payments• Dairy Margin Coverage (DMC) Program• Marketing Assistance Loan (MAL)	
<p>CCC loans for eligible crops, if treated as income and reported to IRS</p> <p>For example:</p> <ul style="list-style-type: none">• CCC loan proceeds for eligible crops if elected to be treated as income in a prior year less the tax basis in year of repayment• CCC loans for eligible crops 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• Forfeited CCC loans for eligible crops		
<p>FCIC crop insurance proceeds for eligible crops, minus the amount of administrative fees and premiums</p> <p>Proceeds for eligible crops under private insurance policies</p>	<p>Federal disaster program payments under the following programs:</p> <ul style="list-style-type: none">• Emergency Assistance for Livestock, Honeybees, and Farm Raised Fish Program (ELAP) for livestock and honeybees• Emergency Livestock Relief Program (ELRP)• Emergency Relief Program 2022 (ERP 2022) Track 1• Livestock Forage Disaster Program (LFP)• Livestock Indemnity Program (LIP)• Milk Loss Program (MLP)• Tree Assistance Program (TAP)	
<p>Noninsured Crop Disaster Assistance Program (NAP) payments for eligible crops, minus the amount of service fees and premiums</p>		

148 FSA-524, Emergency Relief Program (ERP) Track 2 Application (Continued)

C FSA-524 Appendix (Continued)

FSA-524 Appendix (10-31-23)		Page 5 of 8
Payments issued through grant agreements with FSA for losses of eligible crops		
Grants 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		
<p>Other revenue directly related to the production of eligible crops that IRS requires the producer to report as income including but not limited to:</p> <ul style="list-style-type: none"> Commodity-specific income received from state or local governments Net gain from hedging 	<ul style="list-style-type: none"> Federal and State gas/fuel tax credits Income from a pass-through entity such as an S Corporation or Limited Liability Company (LLC) Certificate Exchanges Custom hire income Wages, salaries, tips, and cash rent <ul style="list-style-type: none"> Employee Retention Credit (ERTC) Paycheck Protection Program (PPP) Rental of equipment or supplies Revenue earned as a contract producer Net gain from speculation 	
<p>For producers who applied for the previous ERP Phase 2 and selected 2022 as the representative revenue year only: Value of the actual production for the following DAFP-approved crops that do not have revenue directly from sales due to the producer's ordinary operation:</p> <ul style="list-style-type: none"> All eligible crops grown for feed, to be stored, and fed to livestock on the farm Any variety of grapes grown and used by the same producer for wine production Fresh apples, cherries, peaches and plums grown and processed into cider and wine by the same producer <p>The value will be based on:</p> <ul style="list-style-type: none"> Actual production of the crop Published price for the crop based on the best data available for the crop such as NASS, RMA, NAP, and locally published prices based on sales for the applicable year <p>The method for determining the value is the same for both the benchmark and disaster year</p>		

148 FSA-524, Emergency Relief Program (ERP) Track 2 Application (Continued)

C FSA-524 Appendix (Continued)

FSA-524 Appendix (10-31-23)

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TABLE 2. Expected Revenue Option

For producers who elect the expected revenue option, the producer's expected revenue must include the expected revenue from all eligible crops that could have been affected by a qualifying disaster event in calendar year 2022, including crops prevented from being planted, crops in storage, and planted crops (including inventory and perennial crops).

Expected Revenue Prior to Disaster Includes:	Calculating Expected Revenue:
<p>Revenue from all eligible planted and prevented planted yield-based crops that could have been affected by qualifying disaster event in calendar year 2022.</p> <p><i>Includes eligible crops that were planted in 2022 but not harvested until calendar year 2023.</i></p> <p><i>Excludes all crops with an intended use of grazing.</i></p>	<p>Expected Acres × Expected Yield Per Acre × Expected Price</p> <p><u>Example:</u> Producer intended to plant 1,000 acres of soybeans in County A and 100 acres of corn in County B. The expected benchmark year revenue will be calculated for both the corn and the soybeans.</p> <p>Soybeans: 1,000 acres × 60 bushels/acre × \$12.00/bushel = \$720,000 Corn: 100 acres × 200 bushels/acre × \$5.00/bushel = \$100,000</p> <p>The total expected benchmark year revenue for planted and prevented planted crops: \$720,000 + \$100,000 = \$820,000</p>
<p>Revenue from all eligible perennial crops that could have been affected by a qualifying disaster event in calendar year 2022.</p> <p><i>Excludes all crops with an intended use of grazing.</i></p>	<p>Expected Acres × Expected Yield Per Acre × Expected Price</p> <p><u>Example:</u> Producer planted 1,000 acres of alfalfa and expected to harvest 3 tons per acre. The NASS published price for alfalfa hay in the county is \$200/ton.</p> <p>The total expected benchmark revenue for the alfalfa: 1,000 acres × 3 tons/acre × \$200/ton = \$600,000</p>
<p>Value of all eligible inventory crops that could have been affected by a qualifying disaster event in calendar year 2022.</p>	<p>Total Inventory Prior to Disaster × Expected Price</p> <p><u>Example:</u> Producer has 100,000 pounds of red fish in inventory with a contract to sell the fish for \$3.50 per pound.</p> <p>The total expected benchmark year revenue for inventory: 100,000 pounds × \$3.50/pound = \$350,000</p>
<p>Value of all crops in storage that could have been affected by a qualifying disaster event in calendar year 2022.</p> <p><i>Includes eligible crops from 2022 and prior years in storage at the time of the disaster.</i></p>	<p>Total Production in Storage × Expected Price</p> <p><u>Example:</u> Producer has 50,000 bushels of hard red winter wheat produced on the farm and stored in grain bins and the grain elevator is purchasing wheat for \$8.00 a bushel in the county.</p> <p>The total expected benchmark year revenue for crops in storage: 50,000 bushels × \$8.00/bushel = \$400,000</p>

148 FSA-524, Emergency Relief Program (ERP) Track 2 Application (Continued)

C FSA-524 Appendix (Continued)

FSA-524 Appendix (10-31-23)		Page 7 of 8
TABLE 3. Actual Revenue		
For producers who elect the expected revenue option, the producer's disaster year revenue is the actual revenue from all eligible crops that were included in the expected revenue calculation.		
Actual Revenue Includes:	Actual Revenue Excludes:	
Revenue from sales of eligible crops	Crops for grazing	
FCIC Crop insurance indemnities and NAP payments, less premiums and fees	Aquatic species that do not meet the definition of aquaculture	
Indemnities for eligible crops under private insurance policies	Cannabis sativa L. and any part of the plant that does not meet the definition of hemp	
The value of the eligible crop for crops not sold (such as crops in storage or inventory, or fed to the producer's livestock) <i>The same price used to calculate the expected revenue for the benchmark year must be used to calculate the actual disaster year revenue for crops in storage from 2021 or earlier that remain in storage at the time of application because ERP does not pay for market fluctuations for prior year crops.</i>	Timber	
Payments issued for 2022 calendar year disaster losses, including but not limited to payments under: <ul style="list-style-type: none"> • ELAP for aquaculture crops • ARC (ARC-CO, ARC-IC) • LDP • MLG • Net gains hedging • Grants from NOAA, and State program funds for the direct loss of eligible crops or the loss of revenue for eligible crops 	Crop by-products such as cotton seed and corn stalks	
Other revenue directly related to the production of eligible crops that IRS requires the producer to report as income		

148 FSA-524, Emergency Relief Program (ERP) Track 2 Application (Continued)

C FSA-524 Appendix (Continued)

FSA-524 Appendix (10-31-23)

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NOTE: *Public Burden Statement (Paperwork Reduction Act): Public reporting burden for this collection is estimated to average 60 minutes per response, including reviewing instructions, gathering, and maintaining the data needed, completing (providing the information), and reviewing the collection of information. You are not required to respond to the collection of information, unless it displays a valid OMB control number.*

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149 Emergency Relief Program 2022 Track 2 Application Tool**A Purpose**

The ERP 2022 Application Tool was developed to help producers calculate allowable gross revenue.

B Using the ERP 2022 Application Tool

The ERP 2022 Application Tool will be completed by the producer, who will fill in items that apply to their operation for their selected benchmark and disaster year.

The tool provides an automated worksheet for applicants to calculate actual allowable gross revenue for benchmark and disaster year and for calculating adjusted benchmark year revenue.

Once all items are complete, the applicant will have the ability to print FSA-524-A and FSA-524 from the tool.

The tool is available on FSA's ERP 2022 website at <https://www.fsa.usda.gov/programs-and-services/emergency-relief/index>.

150-164 (Reserved)

Section 4 Payments**165 Payment Calculation****A Overview**

Payments will be calculated on a revenue basis for the 2022 disaster year. A guarantee will be established using the benchmark year revenue, certified by the producer on FSA-524, multiplied by the ERP factor.

The guarantee will be reduced by the disaster year revenue and gross ERP 2022 Track 1 payment to determine the revenue loss. The producer's calculated payment may not exceed the revenue loss.

Progressive payment factoring will be applied to the revenue loss. Once the progressive factored payment is calculated, an underserved producer factor will be applied. This value may not exceed the revenue loss. Payments will be made for specialty and high value crops and other crops based on the producer certified percentages.

A 75 percent factor will be originally established because of funding.

B ERP Factor

The ERP factor will be determined based on the producer's certification for insurance or NAP coverage. If a producer certifies "Yes", all eligible crops were insured or covered by NAP on FSA-524 the ERP factor will be 90 percent. If a producer certifies "No", the ERP factor will be 70 percent.

165 Payment Calculation (Continued)**C Progressive Payment Factor**

The following table provides the progressive payment factor that will be applied to the revenue loss.

Range	Payment Range	Progressive Payment Factor
1	Up to \$2,000	100 percent
2	\$2,001 - \$4,000	80 percent
3	\$4,001 - \$6,000	60 percent
4	\$6,001 - \$8,000	40 percent
5	\$8,001 - \$10,000	20 percent
6	Over \$10,000	10 percent

If a producer's revenue loss is \$7,000, the progressive factored payment will be as follows.

Range	Payment Quantity	Progressive Payment Factor	Progressive Factored Payment
1	\$2,000 (\$7,000 NTE \$2,000)	100 percent	\$2,000
2	\$2,000 (\$7,000 minus Range 1 Quantity NTE \$2,000)	80 percent	\$1,600
3	\$2,000 (\$7,000 minus Range 1 and 2 Quantity NTE \$2,000)	60 percent	\$1,200
4	\$1,000 (\$7,000 minus \$6,000 from previous ranges NTE \$2,000)	40 percent	\$400
		Total	\$5,200

165 Payment Calculation (Continued)**D ERP 2022 Payment**

The Gross ERP 2022 payment will be:

- benchmark year revenue (2018, 2019, or expected) multiplied by
- ERP factor (90 percent if all eligible crops were covered by crop insurance or NAP, or 70 percent if all eligible crops were not covered by crop insurance or NAP) minus
- disaster year revenue (2022, 2023, or Actual), minus
- gross ERP 2022 Track 1 payments, equals
- revenue loss (maximum payment amount), multiplied by
- progressive payment factoring, multiplied by
- underserved producer factor (115 percent for underserved producers with CCC-860 filed, 100 percent for other producers), equals
- calculated payment.

Note: The calculated payment will be capped at the revenue loss.

165 Payment Calculation (Continued)**D ERP 2022 Payment****For Specialty and High Value Crops**

- calculated payment, multiplied by
- percentage of expected revenue from specialty and high value, equals
- gross ERP Track 2 payment.

For Other Crops

- calculated payment, multiplied by
- percentage of expected revenue from other crops, equals
- gross ERP Track 2 payment.

Note: All Gross Track 2 payments will have a 75 percent payment factor applied because of availability of funding.

165 Payment Calculation (Continued)

E ERP 2022 Track 2 Examples

Example 1: Dale raises corn, soybeans, winter wheat, and aronia berries. Dale certifies he suffered a loss in 2022 on FSA-524. Dale certified to a benchmark revenue in 2019 of \$1,500,000 for the 2022 disaster year. He certified a revenue of \$850,000 for the 2023 revenue year. Dale certified all his crops were insured or covered by NAP.

Dale received the following ERP 2022 Track 1 gross payments.

Program	Type	Gross Payment Amount
ERP 2022 Track 1	Non-Specialty	\$70,000
Gross Payment	Specialty	\$0

Dale completed the FSA-524 as shown.

PART C – 2022 DISASTER YEAR REVENUE CERTIFICATION						
10. Benchmark Year	11. Benchmark Year Revenue	12. Representative Revenue Year	13. Disaster Year Revenue	14. % of Expected Revenue from Specialty & High Value Crops	15. % of Expected Revenue from Other Crops	16. Were All Eligible Crops Insured or Covered by NAP?
<input type="checkbox"/> 2018 Tax Year <input checked="" type="checkbox"/> 2019 Tax Year <input type="checkbox"/> Expected	1,500,000	<input type="checkbox"/> 2022 Tax Year <input checked="" type="checkbox"/> 2023 Tax Year <input type="checkbox"/> Actual	850,000	5.00%	95.00%	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

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

165 Payment Calculation (Continued)

E ERP 2022 Track 2 Examples (Continued)

The Gross Payment Calculation for Dale is:

- **\$1,500,000** benchmark revenue, multiplied by
- **90 percent** ERP factor, equals
- **\$1,350,000** guarantee, minus
- **\$850,000** disaster year revenue, minus
- **\$70,000** 2020 ERP 2022 Track 1 gross payment, equals
- **\$430,000** revenue loss.

Note: ERP factor is based on producer's certification that all eligible crops were insured or covered by NAP.

Apply progressive payment factor according to the following.

Range	Payment Quantity	Factor	Progressive Factored Payment
1	\$2,000	100 percent	\$2,000
2	\$2,000	80 percent	\$1,600
3	\$2,000	60 percent	\$1,200
4	\$2,000	40 percent	\$800
5	\$2,000	20 percent	\$400
6	\$420,000	10 percent	\$42,000
Total	\$430,000		\$48,000.

165 Payment Calculation (Continued)**E ERP 2022 Track 2 Examples (Continued)**

For **Specialty Crops**:

- **\$48,000** progressive payment, multiplied by
- **100 percent** underserved producer factor, multiplied by
- **5 percent** specialty percent of expected revenue, equals
- **\$2,400** gross ERP 2022 Track 2 payment for specialty crops.

For **Other Crops**:

- **\$48,000** progressive payment, multiplied by
- **100 percent** producer factor, multiplied by
- **95 percent** specialty percent of expected revenue, equals
- **\$45,600** gross ERP 2022 Track 2 payment for other crops.

Note: Dale's Track 2 payments will have a 75 percent payment factor applied because of availability of funding.

165 Payment Calculation (Continued)**E ERP 2022 Track 2 Examples (Continued)**

Example 2: Dale contacts the county office and certifies his status as an underserved producer on CCC-860. All other elements of Dale's FSA-524 application did not change.

Assuming his Track 1 payment did not increase, the Gross Payment Calculation for Dale as follows.

For **Specialty Crops**:

- **\$48,000** progressive payment, multiplied by
- **115 percent** underserved producer factor, multiplied by
- **5 percent** specialty percent of expected revenue, equals
- **\$2,760** gross ERP 2022 Track 2 payment for specialty crops.

For **Other Crops**:

- **\$48,000** progressive payment, multiplied by
- **115 percent** underserved producer factor, multiplied by
- **95 percent** specialty percent of expected revenue, equals
- **\$52,440** gross ERP 2022 Track 2 payment for other crops.

Note: Dale's Track 2 payments will have a 75 percent payment factor applied because of availability of funding.

Reports, Forms, Abbreviations, and Redelegations of Authority

Reports

None

Forms

This table lists all forms referenced in this handbook.

Number	Title	Display Reference	Reference
AD-1026	Highly Erodible Land Conservation (HELC) and Wetland Conservation (WC) Certification (Includes AD-1026 Appendix)		12, 28, 65, 66, 145, 146
AD-2007	FSA/RMA Compliance Referral Form		1
AD-2047	Customer Data Worksheet		65, 145
CCC-860	Socially Disadvantaged, Limited Resource, Beginning and Veteran Farmer or Rancher Certification		Text
CCC-770 ERP 2022 Track 1		5	5, 66,
CCC-770 ERP 2022 2Track 2		6	6, 145,
CCC-901	Members Information		18, 65, 66, 145, 146,
CCC-902	Farm Operating Plan for Payment Eligibility 2009 and Subsequent Programs Years		18, 65, 66, 145, 146,
CCC-942			26
FSA-325	Application for Payment of Amounts Due Persons Who Have Died, Disappeared, or Have Been Declared Incompetent		28
FSA-510	Request for an Exception to the \$125,000 Payment Limitation for Certain Programs	Ex. 8	4, 26, 65, 145, Ex. 9
FSA-520	Emergency Relief Program (ERP) Phase 1 Application		46

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

Forms (Continued)

Number	Title	Display Reference	Reference
FSA-523	Emergency Relief Program (ERP 2022) Track 1 Application	67	Text, Ex. 12-16
FSA-524	Emergency Relief Program (ERP 2022) Track 2 Application	148	Text, Ex. 12, 13, 16
FSA-524-A	Emergency Relief Program (ERP) 2022 Track 2 Tax Year Revenue Worksheet	129	Text
FSA-524 Appendix	Appendix to Form FSA-524 Emergency Relief Program (ERP) 2022 Track 2 Application	148	148,
FSA-524-B	Emergency Relief Program (ERP) 2022 Track 2 Expected Revenue Worksheet	130	130
FSA-525	Crop Insurance and/or Noninsured Disaster Assistance Program (NAP) Coverage Agreement	106	3, 6, 105, 106, 145, 146
FSA-578	Report of Acreage		106, 128
FSA-850	Environmental Screening Worksheet		11
IRS Schedule C (Form 1040)	Profit or Loss From Business (Sole Proprietorship)		129
IRS Schedule F (Form 1040)	Profit or Loss From Farming		26, 125, 129, 146

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

Abbreviations Not Listed in 1-CM

The following abbreviations are not listed in 1-CM.

Approved Abbreviation	Term	Reference
CCID	core customer ID	49, 65, 67
CFAP	Coronavirus Food Assistance Program	125, 129
ECO	Enhanced Coverage Option	49
ECPR	Estimated Calculated Payment Report	66. 145. 146
ERP	Emergency Relief Program	Text and Exhibits
ERP 2022	Emergency Relief Program 2022	Text
HIP-WI	Hurricane Insurance Protection-Wind Index	49
LLP	Limited Liability Partnership	26
MFP	Market Facilitation Program	125, 129
MLG	Market Loan Gain	125, 129, 130
NOFA	Notification of Funding Availability	2, 11, 65, 145
NTE	not to exceed	85, 165
OFSLP	On-Farm Storage Loss Program	125, 129
OTIS	Outreach Tracking Information System	6
PACE	Post-Application Coverage Endorsement	49
PATHH	Pandemic Assistance for Timber Harvesters and Haulers	125
PIIA	Payment Integrity Information Act	4, 5, 6
PP	prevented planted	49, 50, 130
PRF	pasture rangeland and forage	46, 48, 48. Ex. 11
QLA	Quality Loss Adjustment Program	125, 129
SBI	substantial beneficial interest	49, 65, 66, 67, 85, Ex. 2
SCO	Supplemental Coverage Option	49
STAX	Stacked Income Protection Plan	49
STRP	Seafood Trade Relief Program	125, 129
WFRP	Whole Farm Revenue Protection	Text
WFU	Whole Farm Unit	26, 49, 65, 66, 85
WHIP	2017 Wildfire and Hurricane Indemnity Program	125, 129,
WHIP+	Wildfire and Hurricane Indemnity Program+	125, 129, 146

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

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 and action. CED may not redelegate authority to review or approve routine applications to any other County Office employees.

STC may redelegate authority to a STC Representative to review and approve routine applications.

Definitions of Terms Used in This Handbook

Administrative Fee

Administrative fee means the amount an insured producer paid 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 consumptions 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 aquaculture species must be raised by a commercial operator and in water in a controlled environment.

Average Adjusted Gross Farm Income

Average adjusted gross farm income means the average of the person or legal entity's adjusted gross income derived from farming, ranching, or forestry operations, including losses, for the base period consisting of the 2018, 2019, and 2020 tax years.

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 Revenue

Benchmark Year Revenue means for producers who elect the Track 2:

- tax year option, the producer's allowable gross revenue for the 2019 or 2019 tax year, as elected by the producer
- expected revenue option, the producer's expected revenue from all eligible crops that could have been affected by a qualifying disaster event in calendar year 2022, including crops prevented from being planted, planted crops (including annual, perennial crops), inventory crops, and crops that were in storage.

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

Catastrophic coverage has the same meaning as in 7 CFR 1437.3.

Controlled Environment

Controlled Environment means an environment in which everything that can practicable 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.

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

Crop year means for:

- insured crops and trees, the crop year as defined according to the applicable federal crop insurance policy
- NAP covered crops, the crop year as defined in 7 CFR 1437.3.

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, shopper, 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, 2022.

Disaster Year Revenue

Disaster Year Revenue means for the Track 2:

- tax year option, the producer's allowable gross revenue for the 2022 or 2023 tax year, as elected by the producer
- expected revenue option, the producer's actual revenue from all crops included in the producer's expected revenue.

Eligible Crop

Eligible Crop means a crop, including eligible aquaculture, that is produced or would have been produced if the qualifying disaster event had not occurred (for example, crops prevented from planting), in the United States as part of a commercial operation. It excludes all of the following:

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

Definitions of Terms Used in This Handbook (Continued)**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 for the purposes of ERP 2022 means “lawful alien” as defined in 7 CFR part 1400
- a partnership organized under State law
- a corporation, limited liability company, or other organizational structure organized under State law.
- Indian Tribe or Tribal organization, as defined in section 4(b) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5304)
- foreign person or foreign entity who meets all requirements as described in 7 CFR part 1400.

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. A person or legal entity may have more than one farming operation if the person or legal entity is a member of one 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.

Federal Crop Insurance

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

Definitions of Terms Used in This Handbook (Continued)**Federal Crop Insurance Indemnity**

Federal 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 USC 1501-1524).

Feedstock

Feedstock means a crop including, but not limited to, grasses or legumes, algae, cotton, peanuts, coarse grains, small grains, oilseeds, or short rotation woody crops grown expressly for the purpose of producing a biobased material or product, and does not include residues and by-products of crops grown for any other purpose.

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 hemp.

High Value Crop

High Value Crop means, for Track 2 any eligible crop:

- that is not specifically identified as a specialty crop or listed in the definition of “other 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 crop, 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 for Farm Programs.

Note: High Value does not apply to Track 1.

IRS

IRS means the Department of Treasury, Internal Revenue Service.

Definitions of Terms Used in This Handbook (Continued)**Limited Resource Farmer or Rancher**

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

- A person whose direct or indirect gross farm sales, based on 2 years, did not exceed \$189,200 in each of the 2019 and 2020 calendar years.
- A person whose total household income was at or below the national poverty level for a family of four in each of the same two previous calendar years referenced in the first bullet of this definition. Limited resource farmer or rancher status can be determined using a website available through the Limited Resource Farmer and Rancher Online Self Determination Tool through National Resources Conservation Service at <https://lrftool.sc.egov.usda.gov>.

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

Materially Participating

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.

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.

Definitions of Terms Used in This Handbook (Continued)**NAP Buy-up**

NAP Buy-up 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.

NAP Service Fee

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

Non-Specialty Crop

Non-specialty crop means a crop, under Track 1, that does not meet the definition of specialty crop. Non-specialty crop does not apply to Track 2.

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 Crop

Other crop means, for Track 2, cotton, peanuts, rice, feedstock, and any crop grown with an intended use of grain, silage, or forage, unless the crop meets the requirements in paragraph (2) of the definition of “high value crop.” “Other crop” does not apply to Track 1.

Definitions of Terms Used in This Handbook (Continued)**Ownership Interest**

Ownership interest means to have either a legal ownership interest or a beneficial ownership interest in a legal entity. For the purposes of administering ERP 2022, 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.

Prevented Planting

Prevented planting means the inability to plant the intended crop acreage with proper equipment during the established planting period for the crop type.

Producer

Producer means a person or legal entity who was entitled to a share in the eligible crop or would have share had the eligible crop been produced.

Qualifying Disaster Event

Qualifying disaster event means wildfires, hurricanes, floods, derechos, excessive heat, tornadoes, winter storms, freeze (including a polar vortex), smoke exposure, excessive moisture, qualifying drought, and related conditions occurring in 2022.

Definitions of Terms Used in This Handbook (Continued)**Qualifying Drought**

Qualifying drought means an area within the county was rated by the U.S. Drought Monitor as having a drought intensity of D2 (severe drought) for 8 consecutive weeks or D3 (extreme drought) or higher level for any period of time during the 2022 calendar year.

Related Condition

Related condition means 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:

- excessive wind that occurred as a direct result of a derecho
- silt and debris that occurred as a direct and proximate result of flooding
- excessive wind, storm surges, tropical storms, and tropical depressions that occurred as a direct result of a hurricane
- excessive wind and blizzards that occurred as a direct result of a winter storm.

Share

Share means the producer's percentage interest in the eligible crop as an owner, operator, or tenant at the time of planting or beginning of the crop 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 for Farm Programs:

- American Indians or Alaskan Natives;
- Asians or Asian-Americans;
- Blacks or African Americans;
- Hispanics or Hispanic Americans;
- Native Hawaiians or other Pacific Islanders; and
- 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 DAFP. This term also includes trees covered by federal crop insurance policies included in Track 1.

Substantial Beneficial Interest (SBI)

SBI has the same meaning as specified in 7 CFR 457.8. For the purposes of ERP 2022 Track 1, Federal crop insurance records for “transfer of coverage, right to indemnity” are considered the same as SBI’s.

Definitions of Terms Used in This Handbook (Continued)**Tree**

Tree means a tall, woody plant having comparatively great height, and a single trunk from which an annual crop is produced for commercial market for human consumption, such as a maple tree for syrup, or papaya or orchard tree for fruit. It includes immature trees that are intended for commercial purposes.

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.

Unit

Unit means the unit structure as defined under the applicable crop insurance policy for insured crops or in 7 CFR 1437.9 for NAP-covered crops.

United States

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

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 can be found at <http://droughtmonitor.unl.edu>.

Value Loss Crop

Value loss crop means ornamental nursery, Christmas trees, aquaculture, or other crops determined by DAFP that because of their unique nature do not lend themselves to yield calculations or expected yield loss situations. Eligibility for a crop categorized or value loss is determined based on a loss of value at the time of the disaster, as determined by DAFP.

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

Veteran Farmer or Rancher means a farmer or rancher who has served in the Armed Forces (as defined in 38 U.S.C.101(10) and:

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

For an entity to be considered a veteran farmer or rancher, at least 50 percent of the ownership interest must be held by members who have served in the Armed Forces and meet the criteria in paragraph (1) or (2) of this definition.

Whole Farm Revenue Protection (WFRP)

WFRP means a policy that provides a risk management safety net for all commodities on the farm under one 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.

List of Specialty Crops

The following crops are considered specialty crops.

RMA Specialty Crops

RMA Specialty Crop List		
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		Trees (all except bananas)
Limes		Walnuts

List of Specialty Crops (Continued)

NAP Specialty Crops

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
Flowers	Tigridia	7501	001
Flowers	Trachelium	7501	001
Flowers	Tritoma	7501	001
Flowers	Tuberose	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	Adalimiina	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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

NAP Specialty Crop List			
Crop Name	Crop Type Name	Pay Crop	Pay Type
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 (Continued)

	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

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.
Customer must complete Items 2 – 7	
2	<p>Enter Customer's Name and Address.</p> <p>Note: If submitting the form on behalf of a general partnership or joint venture, only enter the name and address of one member per form.</p> <p>Each member must complete a separate form.</p>
3	Enter the Customer's TIN.
Part A Requirements for Payment Limitation Exception for Certain Programs	
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 one year may be entered per form. If you need to complete the certification for more than one 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>
Only place a mark in item 4B or item 4C	

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

A Completing FSA-510 (Continued)

Item	Instructions
Part B Certification by Individual or Entity	
5	Customer signs. Note: Prior to 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).
Part C Certification by Certified Public Accountant/Attorney	
8	CPA or Attorney signs Note: Prior to 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 two 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

B Example of FSA-510

Following is an example of FSA-510.

OMB Control Number: 0560-0309 OMB Expiration Date: 12/31/2025	
FSA-510 (03-07-23)	U.S. DEPARTMENT OF AGRICULTURE Farm Service Agency
REQUEST FOR AN EXCEPTION TO THE \$125,000 PAYMENT LIMITATION FOR CERTAIN PROGRAMS	
1. Return completed form to: (Name and Address) FSA County office or USDA Service Center	
<p>NOTE: The following statement is made in accordance with the Privacy Act of 1974 (5 USC 552a – as amended). The authority for requesting the information identified on this form is the Disaster Relief Supplemental Appropriations Act, 2022 (Extending Government Funding and Delivering Emergency Assistance Act) (Pub. L. 117-43), the Consolidated Appropriations Act, 2023 (Pub. L. 117-328), 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). Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility to request an exception to the \$125,000 payment limitation for programs authorized by Public Law 117-43, Division B, Title I and Public Law 117-328, Division HH, Title V.</p> <p>Public Burden Statement (Paperwork Reduction Act): 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. RETURN THIS COMPLETED FORM TO YOUR COUNTY FSA OFFICE.</p>	
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)
PART A – REQUIREMENTS FOR PAYMENT LIMITATION EXCEPTION FOR CERTAIN PROGRAMS	
<p>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:</p> <ul style="list-style-type: none"> 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. 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. <p><u>Based on the above statements, complete 4A and select the applicable box 4B or 4C below:</u></p> <p>4A. 20 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.</p> <p>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</p> <p>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)</p>	
PART B – CERTIFICATION BY INDIVIDUAL OR ENTITY	
<p>By signing this form:</p> <ul style="list-style-type: none"> I acknowledge that I have read and reviewed all definitions and requirements on Page 2 of this form; I certify, 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; 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; 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). 	
5. Signature (By)	6. Title/Relationship of the Individual if Signing in a Representative Capacity for a Legal Entity
7. Date (MM-DD-YYYY)	
PART C – CERTIFICATION BY CERTIFIED PUBLIC ACCOUNTANT / ATTORNEY	
<p>By signing this form:</p> <ul style="list-style-type: none"> I acknowledge that I have read and reviewed all definitions and requirements on Page 2 of this form; I certify the producer identified in 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. 	
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

B Example of FSA-510 (Continued)

FSA-510 (03-07-23)

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 <u>complete</u> 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, <i>before</i> 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, <i>before</i> 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.ascr.usda.gov/complaint_filing_cust.html and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov. USDA is an equal opportunity provider, employer, and lender.

NAP Crops Covered Under PRF and Annual Forage Policies

The following table provides a listing of certain NAP crops covered under PRF and Annual Forage Policies.

RMA Crop	RMA Crop Code	NAP Crop	NAP Crop Code	NAP Crop Type	NAP Planting Period	NAP Intended Use	Producers Can Receive the ERP 2022 Payment Based on Data From:
PRF	0088	Alfalfa	0027	001	01	FG	RMA or NAP
		Grass	0102	001	01	FG	RMA or NAP
		Grass	0102	001	01	SD	RMA and NAP
		Mixed Forage	0296	001	01	FG	RMA or NAP
		Perennial Peanuts	9033	001	01	FG	RMA or NAP
Annual Forage	0332	Barley	0091	002	01	FG	RMA or NAP
		Buckwheat	0114	001	01	GR	RMA or NAP
		Flax	0031	001	01	GR	RMA or NAP
		Grass	0102	001	01	FG	RMA or NAP
		Grass	0102	001	01	SD	RMA and NAP
		Millet	0080	001	01	FG	RMA or NAP
		Mixed Forage	0296	001	01	FG	RMA or NAP
		Oats	0016	002	01	FG	RMA or NAP
		Oats	0016	001	01	GR	RMA or NAP
		Peas	0067	001	01	FG	RMA or NAP
		Rye	0094	001	01	GR	RMA or NAP
		Rye	0094	002	01	FG	RMA or NAP
		Sorghum	0051	002	01	FG	RMA or NAP
		Sorghum Forage	0050	001	01	FG	RMA or NAP
		Soybeans	0081	001	01	FG	RMA or NAP
		Triticale	0158	002	01	FG	RMA or NAP
		Wheat	0011	002	01	FG	RMA or NAP
		Wheat	0011	001	01	GR	RMA or NAP

Track 1 Letter Sent to Producers

Following is an example of the Track 1 letter issued to producers.



Farm
Production
and
Conservation

Farm
Service
Agency

1400 Independence Avenue, SW
Mail Stop 0510
Washington, DC 20250-0510

RE: Emergency Relief Program 2022 (ERP 2022) Track 1 Signup

Dear Producer:

You are receiving this letter because Risk Management Agency (RMA) and/or Farm Service Agency (FSA) records indicate you have received a crop insurance indemnity or Noninsured Crop Disaster Assistance Program (NAP) payment for the 2022 and/or 2023 crop year and you **may** be eligible for additional benefits under the recently announced Emergency Relief Program 2022 (ERP 2022).

The ERP 2022 provides assistance for losses due in whole or in part, to crop production, revenue, or quality loss or a loss of trees due to qualifying disaster events, as discussed below, **that occurred in calendar year 2022**. FSA will follow a two-track process to administer ERP 2022. Track 1 provides payments to producers who received crop insurance indemnities and/or NAP payments. This letter advises you of your **option** to participate in Track 1 if you suffered a loss due to a qualifying event in calendar year 2022. Track 2 enrollment will be available at the same time as Track 1 and will encompass eligible losses not included under Track 1. Additional information pertaining to Track 2 and the application process is available at local FSA service centers and at <https://www.fsa.usda.gov/programs-and-services/emergency-relief/index>.

Qualifying disaster events include wildfires, hurricanes (including related excessive wind, storm surges, 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, tornadoes, 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 occurring in calendar year 2022. Related conditions must have occurred as a direct result of the indicated disaster event. "Qualifying drought" includes only those counties in which the drought intensity was rated by the U.S. Drought Monitor as having a D2 (severe drought) for eight consecutive weeks or a D3 (extreme drought) or higher level at any point during the applicable calendar year. A list of counties that experienced a qualifying drought in calendar year 2022 is available through local FSA service centers and at <https://www.fsa.usda.gov/programs-and-services/emergency-relief/index>.

Instructions:

- To request an ERP 2022 Track 1 payment, you must complete the enclosed FSA-523 Emergency Relief Program 2022 Application **and submit it to FSA as soon as possible for expedited processing**. The FSA-523 is pre-filled with information based on your crop insurance and/or NAP participation. Please complete items 17 through 19 and item 24 under Part C and/or items 32 through 33 under Part D and item 35 as applicable and return to the FSA County Office listed in item 5 of the form. For further guidance on how to complete the form, instructions may be found at <https://forms.sc.egov.usda.gov/eForms/welcomeAction.do?Home>.

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Track 1 Letter Sent to Producers (Continued)

Note: If you are not currently an FSA customer, one or more of the forms identified in Part A of the FSA-523 may be required.

- To receive a payment under ERP 2022, you must agree to 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 catastrophic level of coverage or higher for NAP crops for the next two available crop years.

For more information, additional details are available online at <https://www.fsa.usda.gov/programs-and-services/emergency-relief/index>. If you have questions on any of the pre-filled information on Part C, items 11 through 16 of the application, please contact your crop insurance agent. If you have additional questions, contact the FSA Call Center at 1-877-508-8364 or the FSA County Office listed in item 5 of the application.

Sincerely,



Marcia Bungler
Administrator
Risk Management Agency



Zach Ducheneaux
Administrator
Farm Service Agency

Enclosure: Producer Specific Pre-filled FSA-523

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Sample Letter of Incomplete Application

Following is an example of a sample letter notifying of an incomplete application.

[Date]

Mr. ERP 2022 Farmer
1400 Independence Avenue
Anytown, USA 12345-9876

Dear Mr. Farmer:

This letter is in response to your Track [insert 1 or 2] application for the Emergency Relief Program (ERP) 2022.

FSA has received form [insert FSA-523 or FSA-524]; however, we have determined that your application package is incomplete. Please submit the following information and/or documentation to FSA so that we may process your application:

- [List additional information needed]

Please submit the requested information by [insert deadline]. If the requested information is not received by [insert deadline], your application will not be processed.

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

Sincerely,

CED

Sample Letter Notifying of Duplicate RMA and NAP Benefits

Following is a sample letter for resolving duplicate benefits when the producer requests both the RMA and NAP payment for the same crop and unit.

RE: Emergency Relief Program 2022, Track 1 Signup

Dear Producer:

This letter is in response to your 2022 program year FSA-523, Emergency Relief Program (ERP) 2022 Track 1 Application, that includes a crop or crops in which you received both an indemnity from crop insurance and a payment under the Noninsured Crop Disaster Assistance Program (NAP).

FSA has received form FSA-523, however, we have determined that your application included crops that are ineligible for payment due to a duplicate benefit. Applications cannot be processed in cases where a producer has elected to receive the ERP 2022 payment based on their crop insurance indemnity and the NAP payment for the same loss.

Please contact the FSA recording County Office within 15 days from the date of this letter with the desired selection for calculating the ERP 2022 payment for [insert crop] based on either the insured or NAP payment.

The County Office will:

- record your selection in the software for the desired option
- generate a new application for you to sign.
-

Note: No entries for share (if applicable), qualifying disaster event, or linkage will appear on the application for the unselected option.

If you do not contact FSA with your selected option, the County Committee will disapprove the crop/units applicable to the duplicate benefit.

CED

Sample Letter Notifying of Disapproval Due to Duplicate Benefits

Following is a sample letter for disapproving a crop and unit because of duplicate benefits.

Dear Producer:

This letter is in response to your FSA-523, Emergency Relief Program (ERP) 2022 Track 1 Application.

The County Committee determined that your application included crops and/or units that are ineligible for payment under ERP 2022 due to a duplicate benefit. Your application cannot be processed as filed, as you elected to receive the ERP 2022 payment for a loss *[insert reason for disapproval or partial disapproval.]* Therefore, the County Committee disapproved the specific crop/unit(s) associated with the duplicate benefit that are identified on the enclosed FSA-523.

If you do not concur with the County Committee's determination you may *[insert applicable appeal rights per 1-APP]*.

Sincerely,

CED

Enclosure: FSA-523

Sample Letter Requesting Supportive Documentation

Following is a sample letter for requesting supporting documentation.

Dear Mr. Farmer:

This letter is in response to your FSA-XXX [Insert FSA-523 or FSA-524], Emergency Relief Program (ERP) 2022 Track [1 or 2] Application.

FSA has received your application; however, we have determined that additional information is required for processing.

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; documentation regarding insured status of crop/acreage, percent of expected revenue or liability from specialty crops for WFRP, Micro Farm, or Whole-Farm Unit policy; 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, in whole or in part.

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

Sincerely,

CED

