

UNITED STATES DEPARTMENT OF AGRICULTURE

Farm Service Agency
Washington, DC 20250

Payment Eligibility, Payment Limitation, and Average Adjusted Gross Income - Agricultural Act of 2014 5-PL	Amendment 3
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Approved by: Deputy Administrator, Farm Programs



Amendment Transmittal

A Background

The 2014 Act required the promulgation of a regulation to define the term “significant contribution of active personal management” and if determined appropriate by the Secretary, to establish limits on the number of individuals who may be considered actively engaged in farming only using a contribution of active personal management. A proposed rule was published and written comments were received and evaluated. A final rule was published and included new provisions to be made effective for the 2016 through 2018 program years. This amendment contains the new provisions, new and revised manual forms, and instructions for implementation in Part 4, Section 3.5, titled “Joint Operations of Non-Family Members.”

The new provisions **are** applicable for the:

- **2016 crop or program year** to all non-family joint operations that plant any crop on or after February 1, 2016, with an intended use in 2016
- **2017 crop or program year** to all non-family joint operations that have already planted any crop, or have reported prevented planted 2016 crop acreage before February 1, 2016, with an intended use in 2016
- **2017 and subsequent crop or program years** to all non-family joint operations with either spring or fall planted crops.

The new provisions **are not** applicable to:

- joint operations comprised entirely of family members, as defined
- the contributions of land, capital, or equipment
- landowners who share a risk in the crop
- spouses and spousal operations
- trusts, corporations, LLC’s, LLP’s, and LP’s.

Amendment Transmittal (Continued)

A Background (Continued)

Joint operations comprised entirely of family members means that all persons in the farming operation who are partners, stockholders, or persons with an ownership interest in the farming operation or of any entity that is a member of the farming operation, are family members. For example, a joint operation's member are all LLC's and/or corporations, but the interest holders of all the legal entities meet the definition of family member. This is considered a joint operation comprised of family members for the application of these new provisions.

B Reasons for Amendment

Subparagraph 1 B has been amended to change all references of 3-PL (Rev. 1) to 3-PL (Rev. 2) for information on web-based subsidiary files.

Subparagraph 3 S has been added to include additional provisions subsequently implemented by final rule, as required by the Agricultural Act of 2014, and made effective for 2016 through 2018 program years.

Subparagraph 175:

- A has been amended to include instructions for completing a manual CCC-902 E, as revised, for the collection of additional information on management contributions when necessary for the members of joint operations.
- C has been amended to include a completed CCC-902 E, as revised, for a public school.

Subparagraph 177 B has been amended to include a completed CCC-902 E, as revised, for a charitable organization.

Subparagraph 215 B has been amended to include a completed CCC-902 E, as revised, for a general partnership comprised of family members.

Subparagraph 216:

- A has been amended to include instructions for completing a manual CCC-902 E Continuation, as revised, to collect additional information on management contributions when necessary for the members of joint operations.
- B has been amended to include a completed CCC-902 E Continuation, as revised, for a corporation.

Amendment Transmittal (Continued)

B Reasons for Amendment (Continued)

Part 4, Section 3.5 has been added to provide guidance for the implementation of additional provisions required under the Agricultural Act of 2014 and made effective for 2016, 2017 and/or 2018. Section 3.5 includes examples of the following new and revised forms:

- CCC-902E and CCC-902E Continuation
- CCC-902FM
- CCC-902MR
- CCC-903
- CCC-905.

Subparagraph 229 C has been amended to include instructions on using 1 payment limitation exception when the total of all program payments and benefits for the applicable program year are unknown at the time the payment eligibility and payment limitation determinations are made for a farming operation that requests this exception to the Member Contribution Requirements for 1 or more partners, stockholders, or members.

Subparagraph 232 B has been amended to include a completed CCC-902 E, as revised, for a limited liability company (LLC).

Subparagraph 246 B has been amended to include a completed CCC-902 E, as revised, for an estate.

Subparagraph 262 B has been amended to include a completed CCC-902 E, as revised, for a trust.

Subparagraph 296 B has been amended to provide a note applicable only to subchapter S corporations in the determination of AGI.

Subparagraph 326 C had been amended to provide a completed CCC-903, as revised to include the requirements in Section 3.5, for 2016 and subsequent program years.

Subparagraphs 484 C and 485 A have been amended to include a link for authorized users to access the EYRT system.

Exhibit 6 has been amended to provide that the \$900,000 average AGI limitation is a payment eligibility requirement applicable to all payments and benefits from CRP for 2015 through 2018.

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Part 1 Introduction

1 Handbook Purpose and References

A Purpose

This handbook provides instructions and uniform methods to:

- apply direct attribution for payment limitation purposes
- determine payment eligibility for each program participant.

The provisions of this handbook apply to various programs administered by State and County Offices for 2014 and subsequent crop years, program years, and FY's.

B Related Handbooks

This table lists all handbooks related to payment eligibility and payment limitation.

IF the questions or concern is about...	THEN see...
acreage and compliance determinations	2-CP.
appeals	1-APP (Rev. 2).
audits and investigations	9-AO.
common land units	8-CM.
common management and operating provisions	1-CM.
cotton price support payments	7-CN.
CRP	1-CRP and 2-CRP.
debts, receivables, and claims	58-FI.
directives management	1-AS.
ECP	1-ECP.
EFRP	1-EFRP.
farm, tract, and crop data	3-CM.
finality rule and equitable relief	7-CP.
grain and oilseeds price support programs	2-LP Grains and Oilseeds.

1 Handbook Purpose and References (Continued)

B Related Handbooks (Continued)

IF the questions or concern is about...	THEN see...
livestock disaster assistance programs	1-LDAP.
marketing assistance, loan, and LDP programs	8-LP.
MILC programs	11-LD.
noninsured crop disaster assistance	1-NAP.
payment eligibility and payment limitation for 2009 through 2013	4-PL.
peanut price support programs	2-LP Peanuts.
quality control	1-COR.
record operations	25-AS.
special programs	1-SP.
State and County organization and administration	16-AO.
TAP	1-TAP.
web-based subsidiary files	*--3-PL (Rev. 2).--*

2 Sources of Authority

A Statutory Reference

Authority for administering payment eligibility and payment limitation provisions is provided by Food Security Act of 1985, Sections 1001, 1001A, 1001B, 1001C, and 1001D, as amended.

B Regulatory Reference

Authority for administering payment eligibility and payment limitation provisions is provided by 7 CFR Part 1400. References from CFR applicable to each paragraph will be provided and updated through amendments.

3 **Legislative History of Payment Eligibility and Payment Limitation Provisions (Continued)**

O The Food, Conservation, and Energy Act of 2008, as Amended for 2010 and Subsequent Crop Years, Program Years, and FY's (Continued)

- an average AGI validation process using IRS tax data
- effective for 2010 through 2012 crop years, program years, and FY's, June 1 of the current year will be used as the date for determining:
 - minor child for applying minor child rules
 - ownership interest in a legal entity for applying direct attribution for payment limitation purposes.

P The Consolidated and Further Continuing Appropriations Act of 2012

The Consolidated and Further Continuing Appropriations Act of 2012 amended the provisions of the Food Security Act of 1985 and the Food, Conservation, and Energy Act of 2008, and provided a \$1,000,000 average AGI limitation that:

- represents the total amount of the average AGI (including all income, both farm and nonfarm) of the person or legal entity
- is based on the same 3-year period as the other average AGI limitations
- applies only to 2012 direct payments under DCP and ACRE
- is in addition to the \$500,000 average nonfarm AGI, the \$750,000 average farm AGI, and the \$1,000,000 average nonfarm AGI limitations.

Q The American Taxpayer Relief Act of 2012

The American Taxpayer Relief Act of 2012:

- amended the Food, Conservation, and Energy Act of 2008 (Pub. L. 110-246)
- extended all payment eligibility and payment limitation provisions, including AGI limitations, for 2013 crop years, program years, and FY's.

3 Legislative History of Payment Eligibility and Payment Limitation Provisions (Continued)

R The Agricultural Act of 2014

The Agricultural Act of 2014 (Pub. L. 113-79) amended the provisions of the Food Security Act of 1985 to provide the following:

- annual payment limitation of \$125,000 per person or legal entity, which includes all payments and benefits from ARC, PLC, LDP's, and MLG's

Note: This limitation is separate for peanuts.

- cotton transition assistance for producers of upland cotton limited to \$40,000 effective for 2014 and 2015 program years only
- combined payment limitation of \$125,000 per person or legal entity for ELAP, LFP, and LIP benefits
- average AGI limitation of \$900,000 per person, legal entity, and all interest holders of a legal entity, effective for 2014 and subsequent crop years, program years, and FY's for commodity, price support, and disaster assistance; most conservation programs effective for FY 2015.

Note: This limitation is also applicable to ELAP, LFP, LIP, and TAP payments for October 1, 2011, and subsequent years.

*--S The Agricultural Act of 2014 – Following Publication of Final Rule

The 2014 Act required the promulgation of a rule to address the definition of a significant contribution of active personal management. As a result, and after publication of a final rule, the following provisions were made effective for 2016 through 2018:

- revised definition of an active personal management contribution
- application of a measurable standard for the determination of a significant contribution of active personal management; and, a significant contribution of the combination of active personal labor and active personal management
- restriction on the number of persons or members of a non-family joint operation that may qualify as actively engaged in farming, based only on a significant contribution of active personal management; or a significant contribution of the combination of active personal labor and active personal management to the farming operation--*

3 Legislative History of Payment Eligibility and Payment Limitation Provisions (Continued)

*--S The Agricultural Act of 2014 – Following Publication of Final Rule (Continued)

- one person's contribution of active personal management, or the combination of active personal labor and active personal management, to a farming operation qualifies only 1 member of the farming operation as actively engaged in farming and with a separate payment limitation
- management record or log is required to be kept and maintained of all eligible management activities performed by each person or member of a farming operation in which more than 1 person or member is making a significant contribution of active personal management, or a combination of active personal labor and active personal management, to qualify as actively engaged in farming.

The new provisions **are** applicable for the:

- **2016 crop or program year** to all non-family joint operations that plant any crop on or after February 1, 2016, with an intended use in 2016
- **2017 crop or program year** to all non-family joint operations that have already planted any crop, or have reported prevented planted 2016 crop acreage prior to February 1, 2016, with an intended use in 2016
- **2017 and subsequent crop or program years** to all non-family joint operations with either spring or fall planted crops.

The new provisions **are not** applicable to:

- joint operations comprised entirely of family members, as defined
- the contributions of land, capital, or equipment
- landowners who share a risk in the crop
- spouses and spousal operations
- trusts, corporations, LLC's, LLP's, and LP's.

Joint operations comprised entirely of family members means that all persons in the farming operation who are partners, stockholders, or persons with an ownership interest in the farming operation or of any entity that is a member of the farming operation, are family members. Family member includes great grandparent, grandparent, parent, child, including legally adopted children and stepchildren, grandchild, great child, sibling of a family member in the farming operation, and spouse of a family member in the farming operation.--*

4-14 (Reserved)

175 Completing CCC-902E's for Public Schools

A Completing CCC-902E's

Complete CCC-902E according to this table.

Item	Instruction
1 and 2	Enter name of the control county and State for this farming operation. The control county most often is the administrative county for the entity's or joint operation's farming operation.
3	Enter crop year for which this certification applies.
Part A	
1	Enter name of the general partnership, joint venture, Indian tribe, corporation, LP, LLC, trust, estate, charitable/tax-exempt organization, public school, city/county/State-owned entity, or other similar entity.
2	Enter TIN of the entity or joint operation in item 1. Note: If complete TIN is already on file, only last 4 digits are required .
3	Enter date the entity or joint operation was formed. This is not applicable to public schools, city/county/State-owned entities, or Indian tribes.
Part B	
1	Select the box that defines the type of entity or joint operation in Part A. If "Other" is selected specify or describe.
2	Note: Supporting documentation, such as articles of incorporation, trust papers for an irrevocable trust, partnership agreement, and evidence of heirship, are required for each type of operation represented, except for public schools, States, State entities, and counties.

175 Completing CCC-902E's for Public Schools (Continued)

A Completing CCC-902E's (Continued)

Item	Instruction
Part C	If additional space is needed for any information in Part C, complete and attach CCC-902E Continuation.
1	Enter the following for each member of the entity or joint operation.
A	Enter member's name.
B	Enter last 4 digits of member's TIN. Note: If complete TIN is already on file, only last 4 digits are required .
C	Enter percent share of or interest in the operation.
D	Enter member's position in and salary or bonus from the operation.
E	Enter member's family relationship to the first member listed in item 1A.
	IF entity is... THEN show...
	an estate member's relationship to the deceased individual.
	a trust beneficiary's relationship to the grantor.
F	Select either of the following, as applicable: <ul style="list-style-type: none"> • "Yes", if the member has signature authority for entity in Part A • "No", if the member does not have signature authority for entity in Part A. Note: For joint operations, joint ventures, and general partnerships, each member must initial the response in Column F.
***	***
2A and 2B	If entity in Part A is an estate or trust, or if any member in Part C is an estate or trust, enter the name of estate or trust in item 2A and enter the name of the executors, administrators, or grantors in item 2B. If there is more than 1 executor, administrator, or grantor, provide the additional information in the space provided or attach additional sheets.

175 Completing CCC-902E's for Public Schools (Continued)

A Completing CCC-902E's (Continued)

Item	Instruction							
Entity's Name	Enter name of the entity or joint operation in Part A at the top of the page.							
Part H								
1	Using custom services by the farming operation in Part A does not apply: <ul style="list-style-type: none"> to services for chemical and fertilizer application to harvesting crops if all the land in the farming operation is owned. <table border="1"> <thead> <tr> <th>IF custom farming services will...</th><th>THEN select...</th></tr> </thead> <tbody> <tr> <td>not be used in this operation</td><td>"No" and go to Part I.</td></tr> <tr> <td>be used in the farming operation</td><td>"Yes" and complete items 1A through 1D.</td></tr> </tbody> </table>		IF custom farming services will...	THEN select...	not be used in this operation	"No" and go to Part I.	be used in the farming operation	"Yes" and complete items 1A through 1D.
IF custom farming services will...	THEN select...							
not be used in this operation	"No" and go to Part I.							
be used in the farming operation	"Yes" and complete items 1A through 1D.							
1A	Enter type of custom service, including but not limited to, tillage, planting, cultivating, chemical application, insect/pest scouting, etc.							
1B	Enter farm numbers the service will be applied.							
1C	Enter total number of acres for which custom services will be used.							
1D	Enter name of the custom farming service provider. Go to Part I.							
Part I								
1	Enter percent or number of hours of active personal labor donated to the farming operation in Part A by family members or neighbors for which payment is not issued and is not owed.							
	IF...	THEN select...						
2A	none of the hired labor for the farming operation in Part A originated from the source of leased equipment in Part G	"No".						
	any of the hired labor for the farming operation in Part A originated from the source of leased equipment in Part G	"Yes".						
	Note: Acceptable documentation of equipment lease and hired labor agreements may be required for compliance purposes.							
2B	none of the hired labor for the farming operation in Part A was included in the custom services shown in Part H	"No" and go to Part J.						
	any of the hired labor for the farming operation in Part A was included in the custom services shown in Part H	"Yes" and go to Part J.						
	Note: Acceptable documentation of equipment lease and hired labor agreements may be required for compliance purposes.							

175 Completing CCC-902E's for Public Schools (Continued)

A Completing CCC-902E's (Continued)

Item	Instruction
Part J	
1	<p>*--In column A list each member or shareholder of the farming operation who is contributing active personal management.</p> <p>In column B, enter for each person in column A, the type of management duties provided to the farming operation. The duties and/or activities must be:</p> <ul style="list-style-type: none"> performed on a regular basis identifiable and documentable separate and distinct from the management activities performed by any other members or shareholders. <p>Note: These specific requirements are not applicable to heirs of estates or to the beneficiaries of trusts.</p> <p>In column C, for nonfamily joint operations only, enter the amount of time expended annually by each person listed in column A in the performance of the management duties and activities described in column B. Enter the amount either in hours or the percentage of the total management required annually for the farming operation. Enter "NA" if not applicable.--*</p>
2	Enter name of any person, other than a member or shareholder, who will be providing hired management and briefly describe the types of management duties hired for the farming operation in Part A, including management by an administrator or trustee who receives compensation for this service or activity.
3	<p>Enter name of any person, other than a member or shareholder, who will be providing other management and briefly describe the types of management duties provided for the farming operation in Part A, including management by an administrator or trustee who does not receive compensation for this activity.</p> <p>If entity is an estate or trust, list management provided by the executor, administrator, or trustees. Go to Part K.</p>
Part K	<p>Enter any additional and relevant information about this farming operation and/or the members and shareholders who could not be entered in any other part.</p> <p>Include references to any part and the number of CCC-902E Continuation pages completed and attached. Go to Part L.</p>
Part L	
1	An individual member, or an authorized representative of the legal entity identified in Part A, must sign the certification. If a joint operation, each member of the joint operation identified in Part A must sign the certification.
2	<p>If the individual members sign CCC-902E, this item should be left blank.</p> <p>If an authorized representative for the legal entity in Part A signs CCC-902E, use this item to show the individual's representative capacity. For example, "Agent" or "Attorney-in-fact."</p>
3	Enter the date CCC-902E was signed.

175 Completing CCC-902E's for Public Schools (Continued)

B Example of CCC-902E

Following is an example of CCC-902E completed for a public school.

*--

This form is available electronically. (See Page 5 for Privacy Act Statement.)

CCC-902E (02-10-16) U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation FARM OPERATING PLAN FOR AN ENTITY <i>Agricultural Act of 2014</i>	1. County Brazos	3. Program Year 2014
	2. State TX	

For "actively engaged in farming" and other payment eligibility/limitation determinations.
 This form is to be completed for an entity, including a joint operation, that is seeking benefits from the Farm Service Agency (FSA) under one or more programs that are subject to the regulations at 7 CFR Part 1400. This form collects farming and other information about the entity that receives program benefits directly using the tax identification number listed in Part A. This form also collects information about the members of such entity. An individual who receives program benefits directly as an individual must complete a CCC-902I with respect to that individual's operation. Payment eligibility is based upon the contribution of certain inputs to a farming operation such as land, capital, equipment, labor, and management by the entity listed in Part A. The information on this form will be used by FSA to determine payment eligibility and limitation of payments by direct attribution.

PART A - ENTITY INFORMATION

1. Farming Entity's Name and Address (Include Zip Code) Wixon Valley USD #427 427 Wixon Rd. Wixon Valley, TX XXXXX-XXXX	2. Tax Identification Number (If the taxpayer identification number is already on file with FSA, only the last 4 digits are required) XXXX
	3. Date of Formation (MM-DD-YYYY) 01-10-1973

PART B - TYPE OF OPERATION (Select only one)

1. Select appropriate type of operation that defines the entity identified in Part A:

<input type="checkbox"/> General Partnership	<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> Estate	<input type="checkbox"/> City, County or State-owned Entity
<input type="checkbox"/> Joint Venture	<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Charitable/Tax-exempt Organization	<input type="checkbox"/> Indian Tribe
<input type="checkbox"/> Sole Proprietorship/DBA	<input type="checkbox"/> Revocable/Living Trust	<input checked="" type="checkbox"/> Public School	<input type="checkbox"/> Other:
<input type="checkbox"/> Corporation	<input type="checkbox"/> Irrevocable Trust		

2. Supporting documentation (such as articles of incorporation, trust papers, partnership agreement, evidence of heirship, and operational authorities of all shareholders, members and owners) is required, except for public schools, States, State entities, cities, and counties, to verify the legal status of the entity and the authority of its shareholders, members or owners to the satisfaction of CCC.

PART C - MEMBER INFORMATION (Use CCC-902E Continuation if additional space is needed for any information in Part C)

1. Members - List all members/shareholders of the entity identified in Part A of this form:

A. Name	B. Tax ID Number (Last 4 digits if already on file)	C. % Share	D. Position and Salary (If applicable)	E. Family Member Relationship* (If applicable)	F. Does this member have signature authority for the legal entity? (Yes or No)
Public School No Members			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO

* Family member means great grandparent, grandparent, parent, child (including legally adopted children and stepchildren), grandchild, great grandchild, sibling of family member in the farming operation, spouse of family member in the farming operation.

2. If the entity in Part A is an Estate or Trust, or if any member/shareholder is listed above is an Estate or Trust, list the Executor, Administrator, or Grantor:

A. Name of Estate or Trust	B. Name of Executor/Administrator/Grantor

3. Embedded Entities - If any member/shareholder of the entity identified in Part A is an entity, a CCC-901, Member's Information, must also be completed and submitted concurrent with this CCC-902E. Additionally, a CCC-902E must be completed and submitted for each embedded entity.

☐ Check if CCC-901 is attached. ☐ Check if CCC-902E is attached for an embedded entity.

4. Other farming interests: Complete this item for any member/shareholder identified in Part C that has an interest in other farming operations.

A. Member's name	B. Name of Farming interest(s)	C. Tax ID Number of farming interest (Last 4 digits if already on file)	D. County(ies) and State(s) where farming interest(s) are located

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175 Completing CCC-902E's for Public Schools (Continued)

B Example of CCC-902E (Continued)

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CCC-902E (02-10-16)		Name of Entity (as identified in Part A): <u>Wixon Valley USD #427</u>		Page 2 of 6						
5. Minor Members or Shareholders – For any Member or Shareholder who is a minor, provide the following: <input checked="" type="checkbox"/> N/A										
A. Minor's Name	B. Date of Birth	C. Parent's or Guardian's Name	D. Parent's or Guardian's Address	E. Parent or Guardian's SSN or Tax ID Number (Last 4 digits if already on file)						
F. Separate Status of Minors:										
(1) Is any minor a producer on a farm in which the parent or guardian has no interest? <input type="checkbox"/> YES <input type="checkbox"/> NO										
(2) Does any minor maintain a separate household from the parent or guardian and personally carry out farming Activities with respect to the minor's farming operation, including maintaining separate accounting? <input type="checkbox"/> YES <input type="checkbox"/> NO										
(3) Does any minor who is represented by a court-appointed guardian or conservator responsible for the minor a) live in a household other than the parents' household(s), and b) have a vested ownership in the farm? <input type="checkbox"/> YES <input type="checkbox"/> NO										
(4) If any minor with an interest in this farming operation can answer "YES" to Items F(1) through F(3), list that minor's name:										
6A. Citizenship Status - Is each Member and Shareholder of the entity or joint operation identified in Part A, and any embedded entity identified in Part C a U.S. Citizen?										
<input checked="" type="checkbox"/> YES, all members/shareholders are US Citizens - Go to Part D <input type="checkbox"/> NO, one or more members/shareholders is not a US Citizen – Complete Item 6B										
6B. For each member or shareholder (direct or embedded) who is not a US Citizen, provide the following:										
(1) Name of Individual		(2) This individual has a valid Form I-551		FOR FSA USE ONLY						
				Form I-551 Presented to FSA CCC Initials						
		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO						
		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO						
		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO						
		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO						
PART D - SUMMARY OF CONTRIBUTIONS TO THE FARMING OPERATION										
1. For the farming operation of the entity identified in Part A, what percentages of the overall inputs will be contributed directly by the Entity? Enter the following information for contributions to be made by the entity identified in Part A. These percentages should reflect the capital provided directly by the legal entity; land and equipment owned and/or cash leased by the legal entity and used in the farming operation; labor hired by the legal entity; and management hired by the legal entity. (Provide detailed information about these contributions in Items A through E.)										
A. Capital %	B. Land 100 %	C. Equipment %	D. Hired Labor %	E. Hired Management 100 %						
2. For the farming operation of the entity identified in Part A, what percentages of the following farm inputs will be contributed by the Members listed in PART C? Enter the following information for the contributions to be made by the members. These percentages should reflect any capital originating from members' funds rather than from the entity; land and equipment owned or obtained by the member(s) and contributed to this farming operation without compensation to the member(s); labor and management hired by the members for the entity; and labor and management performed personally by the member(s) for the benefit of the farming operation identified in Part A. (Provide information about these contributions in Items B through H).										
A. Member's Name	B. Capital (Current Year) %	C. Land %	D. % of Owned Land	E. Equipment %	F. % of Owned Equipment	G. Labor (%)		H. Management (%)		
						Hired	Active Personal	Check if 1000 Hours	Hired	Active Personal
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
For additional space, use and attach CCC-902E Continuation										

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175 Completing CCC-902E's for Public Schools (Continued)

B Example of CCC-902E (Continued)

*--

CCC-902E (02-10-16)		Name of Entity (as identified in Part A): <u>Wixon Valley USD #427</u>		Page 3 of 6				
PART E - LAND								
1. Land: Enter the following information for ALL land in the farming operation of the entity identified in Part A. <i>If land is cash leased from an individual or entity that has an interest in the crop or crop proceeds, include the rental rate in \$/acre in Column F; otherwise enter "cash."</i> (For additional space, complete CCC-902 Continuation and attach to this form)								
A. Farm No. and Location (County and State)	B. Land Leased or Contributed By	C. Check as applicable			D. Name of Person or Entity Whom Land is Leased to and/or From (includes names of landowners and landlords)	E. Acres Owned or Leased	F. Rental Rate \$ per Acre/ % or Crop Share	G. Check here if same land interest was held last year
		Owned	Leased To	Leased From				
Farm No.: 200 Location: Brazos, TX	Wixon Valley USD #327	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	George Jones	15.0	25%	<input type="checkbox"/>
Farm No.: Location:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Farm No.: Location:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Farm No.: Location:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Farm No.: Location:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
PART F - CAPITAL SOURCES and USES								
1. Indicate the source(s) of all farming capital for the entity identified in Part A? (Check ALL that apply.) <input checked="" type="checkbox"/> Non-borrowed capital <input type="checkbox"/> Private loans/credit <input type="checkbox"/> FSA program payments from this crop year <input type="checkbox"/> Commercial loans/credit <input type="checkbox"/> Other: _____								
2. Will contributions of capital, farming equipment or land be acquired as a result of a loan or credit arrangement? <input type="checkbox"/> YES go to Item 3 <input checked="" type="checkbox"/> NO go to Part G								
3. Will such loan or credit be acquired from, guaranteed by, co-signed by, or secured by an individual, joint operation or entity that has an interest in the farming operation identified in Part A (Such interest may be as a landowner or other tenant)? <input type="checkbox"/> YES. Complete Items 3(A) through 3(E) <input type="checkbox"/> NO. Go to Part G.								
A Type of Contribution	B Name of Loan or Credit Source	C Guarantor's Name	D Credit Source or Guarantor's Affiliation or Interest in the Farming Operation	E Percent of Total Capital				
				%				
				%				
				%				
PART G - EQUIPMENT (All percentages are based on annual rental values.)								
1. Owned Equipment: Enter the percent of ALL equipment owned by the farming operation of the entity identified in Part A that will be used on the farms identified in Part C by the entity: _____ 0 %								
2. Leased Equipment: Enter the following information for ALL leased equipment to be used in the farming operation of the entity identified in Part A. If leased equipment is not used in this farm operation, enter 0%.								
A. Percent of Total Equipment Used in the Farming Operation	B. Name of Individual/Entity Equipment is Leased From	C. Type of Equipment Leased	D. Does the Individual/Entity the equipment is leased from have an interest in this farming operation?					
%			<input type="checkbox"/> YES <input type="checkbox"/> NO					
%			<input type="checkbox"/> YES <input type="checkbox"/> NO					
%			<input type="checkbox"/> YES <input type="checkbox"/> NO					
3. Lease Agreements: If Item 2D is "YES," copies of lease agreement and documentation may be required for compliance purposes. GO TO Part H.								

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175 Completing CCC-902E's for Public Schools (Continued)

B Example of CCC-902E (Continued)

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CCC-902E (02-10-16)	Name of Entity (as identified in Part A): <u>Wixon Valley USD #427</u>	Page 4 of 6
PART H - CUSTOM SERVICES		
1. Will custom services be utilized by the entity identified in Part A on the farms listed in Part E?		
<input type="checkbox"/> NO. GO TO PART I <input checked="" type="checkbox"/> YES. Complete Items 1A through 1D.		
A. Type of Services	B. Farm Number(s)	C. Number of Acres
D. Name of Provider		
PART I - LABOR NOT PROVIDED BY MEMBERS/SHAREHOLDERS IDENTIFIED IN PART C		
For the farms listed in Part E, enter the information for contributions of labor to the farming operation that will not be provided by the members or shareholders listed in Part C:		
Type	Amount	
1. Other labor: Enter the percentage or the number of hours to be donated by family members or others for which no payment will be issued or owed.	0 %	
	hrs.	
2. Hired labor:		
A. Will any of the hired labor for the farming operation identified in Part A originate from the same source as the leased equipment in Part G?		
<input checked="" type="checkbox"/> NO <input type="checkbox"/> YES If "YES", acceptable documentation to prove such relationship may be required for compliance purposes.		
B. Will any of the hired labor for the farming operation identified in Part A be included in the custom services shown in Part H?		
<input type="checkbox"/> NO <input type="checkbox"/> YES If "YES", acceptable documentation to prove such relationship may be required for compliance purposes.		
PART J - MANAGEMENT		
Enter all managerial duties and/or activities required for the farming operation identified in Part A which will be provided personally by member(s) or shareholder(s) of the entity or joint operation; or by hired management.		
1. Active personal management:		
List each member or shareholder in column A; the specific managerial duties/activities that will be performed personally by each member or shareholder in column B. For nonfamily member operations only, complete items in column C to include the amount of time expended annually, either in hours or as a percentage of the total management hours required for the farming operation.		
A. Member/Shareholder	B. Duties/Activities	C. Time expended annually (For nonfamily member operations only)
		NA hrs. %
		hrs. %
		hrs. %
		hrs. %
		hrs. %
		hrs. %
For additional space, use and attach CCC-902E Continuation		
2. Hired management:		
Describe any hired management duties/activities that will be provided by someone other than a member or shareholder (include management by an administrator or trustee who receives compensation for this service or activity):		
School Superintendent Daniel Weeks manages the land owned by the school district and rented to George Jones. Mr. Weeks has full responsibility for decisions for cropping, marketing of the district's share of the crop production, paying all expenses associated with this property; and conduction all business at the FSA Office.		
3. Other management:		
Describe any non-compensated management that will be provided by someone other than a member or shareholder (include management by an administrator or trustee who does not receive compensation for this activity):		

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175 Completing CCC-902E's for Public Schools (Continued)

B Example of CCC-902E (Continued)

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CCC-902 E (02-10-16)	Name of Entity (as identified in Part A): <u>Wixon Valley USD #427</u>	Page 5 of 6
PART K - REMARKS		
<p>Check all of the following that apply:</p> <p><input type="checkbox"/> CCC-902 Continuation attached for additional information for Part E - Land</p> <p><input type="checkbox"/> CCC-902E Continuation attached for additional information for the following Parts:</p> <p style="margin-left: 20px;"> <input type="checkbox"/> Part C – Member information <input type="checkbox"/> Part D – Summary of Contributions <input type="checkbox"/> Part F – Capital <input type="checkbox"/> Part G – Equipment <input type="checkbox"/> Part H – Custom Services </p>		
PART L - CERTIFICATION - (FOR JOINT VENTURES AND GENERAL PARTNERSHIPS, A SIGNATURE IS REQUIRED FOR EACH MEMBER)		
<p><i>I certify that all the information entered on this document and any supporting documentation is true and correct. I understand that furnishing incorrect information will result in forfeiture of payments and may result in the assessment of a penalty. I will timely provide written notification to the Farm Service Agency committees for the county and State listed on this form of any changes in this farming operation. By signing this form I acknowledge that:</i></p> <ul style="list-style-type: none"> all supporting documentation has been submitted as required I have reviewed and understand all definitions and requirements on Page 6 of this form. all information will be considered in effect continuously unless changes or revisions are submitted. it is my responsibility to timely notify FSA in writing of any changes that may affect these representations, including, but not limited to: the composition of the entity identified in Part A; the farming, ranching or forestry operation of the entity identified in Part A; financial status of the entity identified in Part A. evidence such as tax records, certified public accountant's certification, or other documentation may be required to validate these representations and I will take all necessary actions to provide such materials to the applicable State or county committee if requested by FSA. it is my responsibility to timely notify FSA in writing of any successors who acquire an interest in this farming operation as the result of the death of a member or shareholder. 		
1. Signature (By)	2. Title/Relationship of Individual Signing in the Representative Capacity	3. Date (MM-DD-YYYY)
<i>/s/ Daniel Weeks</i>	Superintendent, USD #427	06/06/2014
<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 7 CFR Part 1400, the Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), and the Agricultural Act of 2014 (Pub. L. 113-79). The information will be used to identify the farm operating plan data needed to determine a legal entity's eligibility for program benefits. The information collected on this form may be disclosed to other Federal, State, Local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in applicable Routine Uses identified in the System of Records Notice for USDA/FSA-2, Farm Records File (Automated). Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility for program benefits.</p> <p>This information collection is exempted from the Paperwork Reduction Act as specified in the Agricultural Act of 2014 (Pub. L. 113-79, Title I, Subtitle F, Administration). The provisions of criminal and civil fraud, privacy, and other statutes may be applicable to the information provided. RETURN THIS COMPLETED FORM TO YOUR COUNTY FSA OFFICE.</p>		
<p><i>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, age, disability, sex, gender identity including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from 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.</i></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, S.W., 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>		

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175 Completing CCC-902E's for Public Schools (Continued)

B Example of CCC-902E (Continued)

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CCC-902 E (02-10-16)	DEFINITIONS	Page 6 of 6
<p>The following definitions apply to Form CCC-902E.</p> <ol style="list-style-type: none"> 1. ACTIVELY ENGAGED IN FARMING – means providing both: 1) significant contributions of capital, equipment, or land, or combination thereof to the farming operation; and 2) significant contributions of active personal labor or active personal management, or a combination thereof, to the farming operation as described. Further, for a person or legal entity to be considered actively engaged in farming for program payment purposes, the contributions of the person or legal entity must be at-risk and commensurate with the person's or legal entity's claimed share of the profit and loss of the farming operation. Failure to meet these requirements will result in the determination of ineligibility for payments under programs specified in 7 CFR Part 1400. 2. INTEREST IN A FARMING OPERATION – a person or legal entity is considered to have an interest in a particular farming operation if the person or legal entity owns or rents land to or from that farming operation; has an interest in the agricultural commodities produced on the operation; or is a member of a joint operation that either owns or rents land to or from the farming operation, or has an interest in the agricultural commodities produced on that operation. 3. JOINT OPERATION - is a general partnership, joint venture, or similar organization. 4. PERSON – is a natural person (an individual) and does not include a legal entity. 5. ACTIVE PERSONAL LABOR – a person is considered to be providing active personal labor with respect to a farming operation if that person is directly and personally providing physical activities necessary to conduct the farming operation, including land preparation, planting, cultivating, harvesting, and marketing of agricultural commodities in the farming operation. Other qualifying physical activities include establishing and maintaining conserving covers and those physical activities necessary for livestock production for the farming operation. 6. ACTIVE PERSONAL MANAGEMENT – a person is considered to be providing active personal management with respect to a farming operation if that person is directly and personally providing the general supervision and direction of activities and labor involved in the farming operation; or providing services (whether performed on-site or off-site) reasonably related and necessary to the farming operation. The management activities must be critical to the profitability of the farming operation and performed under one or more of the following categories: 1) <u>Capital</u> which includes arranging financing and managing capital; acquiring equipment; acquiring land and negotiating leases; managing insurance and participating in USDA programs; 2) <u>Labor</u> which includes hiring and managing of hired labor; 3) <u>Agronomics and marketing</u> which includes selecting crops and making planting decisions; acquiring and purchasing of crop inputs; managing crops and making harvesting decisions; pricing and marketing of crop production. 7. CAPITAL – with respect to a farming operation is the funding provided by a person or legal entity to the farming operation in order for such operation to conduct farming activities. To be considered a countable contribution for a person or legal entity, the capital must have been derived from a fund or account separate and distinct from that of any other person or entity involved in such operation. Countable capital does not include the value of any labor or management which is contributed to the farming operation. A capital contribution may be a direct out-of-pocket input of a specified sum or an amount borrowed by the person or entity. Capital does not include advance program payments. 8. CONTRIBUTION – with respect to a farming operation is the provision of land, capital or equipment assets, and providing active personal labor, or active personal management to the farming operation in exchange for, or the expectation of, deriving benefits based solely on the success of the farming operation. 9. CUSTOM SERVICES – with respect to a farming operation is the hiring of a contractor or vendor that is in the business of providing such specialized services to perform services for the farming operation in exchange for the payment of a fee for such services performed. 10. ENTITY - is a corporation, joint stock company, limited liability company, association, limited partnership, limited liability partnership, irrevocable trust, revocable trust, estate, charitable organization, or other similar organization including any such organization participating in the farming operation as a partner in a general partnership, participant in a joint venture, a grantor of a revocable trust, or as a participant in a similar organization. 11. EQUIPMENT – with respect to a farming operation is the machinery and implements needed by the farming operation to conduct activities of the farming operation including machinery and implements involved in land preparation, planting, cultivating, harvesting or marketing of the crops produced by the farming operation. Equipment also includes machinery and implements needed to establish and maintain conserving covers. 12. FAMILY MEMBER – a person is considered to be a family member of another person in the farming operation if that person is related to the other as a lineal ancestor, lineal descendant, sibling, spouse, or otherwise by marriage. This relationship includes great grandparent, grandparent, parent, child (including legally adopted children and stepchildren), grandchild, great grandchild, sibling of family member in the farming operation, spouse of family member in the farming operation. 13. FARMING ENTITY – is the entity, including a combination of entities, conducting a farming operation at one or more locations. 14. FARMING OPERATION - is a business enterprise engaged in the production of agricultural products which is operated by a person or formal or informal entity which is eligible to receive payments, directly or indirectly. 15. LAND – with a respect to a contribution to a farming operation is agricultural land consisting of cropland, pastureland, wetland, or rangeland which meets the specific requirements of the applicable program for which payments or benefits are sought. 16. SUPPORTING DOCUMENTATION – is any information that supports the relevant representations made such as, but not limited to: articles of incorporation; corporate meeting minutes; stock certificates; organizational papers; trust agreement; last will or testament of a deceased individual; affidavit of heirship approved by Office of General Counsel; partnership agreement; property lease agreement; purchase agreement; land deed; lending security agreement; and financial statement. 17. All other terms utilized in this form shall be defined pursuant to 7 CFR Part 1400. 		

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176 Clubs, Societies, and Fraternal and Religious Organizations**A Rule [7 CFR 1400.103]**

Charitable organizations, including clubs, societies, fraternal, and religious organizations, shall be considered separate and distinct farming operations from the members of the organization or any other legal entity.

B Exceptions to Rule

If the land operated by the organization, or the production from the operation, may transfer to a legal entity that exercises control over the organization, the payments to the organization shall be attributed to the parent organization.

Note: If parent organization's TIN is used by the organization, the payments to the organization shall be attributed to the parent organization.

Important: The fact that an organization has a separate TIN does **not** mean that it qualifies for a separate limitation. If there is any indication that 1 organization exercises control over another organization and land or proceeds transfer to the parent organization, the payments shall be attributed to the parent organization and payments limited accordingly.

Example: If land owned by a church within a diocese would transfer to the diocese upon closure of the church, payments to the church would be attributed to the diocese.

C Example of Determinations for Charitable Organizations

Situation: A charitable organization forms other charitable organizations that are represented to be separate organizations. The other organizations have separate TIN's and each is recognized by IRS as qualifying as a charitable organization. However, there is evidence that the parent organization continues to exercise control over the other organizations, and that the land, or proceeds from the land, may transfer to the parent organization.

Result: All payments will be attributed to the parent organization.

177 **Completing CCC-902E's for Charitable/Tax-Exempt Organizations**

A Completing CCC-902E's

For detailed instructions on completing CCC-902E's, see subparagraph 175 A.

B Example of CCC-902E

Following is an example of CCC-902E completed for a charitable/tax-exempt organization.

* _ _

This form is available electronically. CCC-902E (02-10-16)		U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation FARM OPERATING PLAN FOR AN ENTITY <i>Agricultural Act of 2014</i>		(See Page 5 for Privacy Act Statement) 1. County Blackwood 2. State MO		3. Program Year 2016	
For "actively engaged in farming" and other payment eligibility/limitation determinations. <i>This form is to be completed for an entity, including a joint operation, that is seeking benefits from the Farm Service Agency (FSA) under one or more programs that are subject to the regulations at 7 CFR Part 1400. This form collects farming and other information about the entity that receives program benefits directly using the tax identification number listed in Part A. This form also collects information about the members of such entity. An individual who receives program benefits directly as an individual must complete a CCC-902I with respect to that individual's operation. Payment eligibility is based upon the contribution of certain inputs to a farming operation such as land, capital, equipment, labor, and management by the entity listed in Part A. The information on this form will be used by FSA to determine payment eligibility and limitation of payments by direct attribution.</i>							
PART A - ENTITY INFORMATION							
1. Farming Entity's Name and Address (Include Zip Code) Raccoon Valley Wildlife Preservation Society 87979 Raccoon Rd. Erie, MO XXXXX-XXXX				2. Tax Identification Number (If the taxpayer identification number is already on file with FSA, only the last 4 digits are required) XXXX 3. Date of Formation (MM-DD-YYYY) 01-10-1986			
PART B - TYPE OF OPERATION (Select only one)							
1. Select appropriate type of operation that defines the entity identified in Part A: <div style="display: flex; flex-wrap: wrap;"> <div style="width: 50%;"> <input type="checkbox"/> General Partnership </div> <div style="width: 50%;"> <input type="checkbox"/> Limited Partnership </div> <div style="width: 50%;"> <input type="checkbox"/> Estate </div> <div style="width: 50%;"> <input type="checkbox"/> City, County or State-owned Entity </div> <div style="width: 50%;"> <input type="checkbox"/> Joint Venture </div> <div style="width: 50%;"> <input type="checkbox"/> Limited Liability Company </div> <div style="width: 50%;"> <input checked="" type="checkbox"/> Charitable/Tax-exempt Organization </div> <div style="width: 50%;"> <input type="checkbox"/> Indian Tribe </div> <div style="width: 50%;"> <input type="checkbox"/> Sole Proprietorship/DBA </div> <div style="width: 50%;"> <input type="checkbox"/> Revocable/Living Trust </div> <div style="width: 50%;"> <input type="checkbox"/> Public School </div> <div style="width: 50%;"> <input type="checkbox"/> Other: </div> <div style="width: 50%;"> <input type="checkbox"/> Corporation </div> <div style="width: 50%;"> <input type="checkbox"/> Irrevocable Trust </div> </div>							
2. Supporting documentation (such as articles of incorporation, trust papers, partnership agreement, evidence of heirship, and operational authorities of all shareholders, members and owners) is required, except for public schools, States, State entities, cities, and counties, to verify the legal status of the entity and the authority of its shareholders, members or owners to the satisfaction of CCC.							
PART C - MEMBER INFORMATION (Use CCC-902E Continuation if additional space is needed for any information in Part C)							
1. Members - List all members/shareholders of the entity identified in Part A of this form:							
A. Name	B. Tax ID Number (Last 4 digits if already on file)	C. % Share	D. Position and Salary (if applicable)	E. Family Member Relationship* (if applicable)	F. Does this member have signature authority for the legal entity? (Yes or No)		
501(c)3 Non-profit Tax-exempt entity No shareholders			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO		
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO		
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO		
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO		
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO		
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO		
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO		
* Family member means great grandparent, grandparent, parent, child (including legally adopted children and stepchildren), grandchild, great grandchild, sibling of family member in the farming operation, spouse of family member in the farming operation.							
2. If the entity in Part A is an Estate or Trust, or if any member/shareholder is listed above is an Estate or Trust, list the Executor, Administrator, or Grantor:							
A. Name of Estate or Trust				B. Name of Executor/Administrator/Grantor			
3. Embedded Entities – If any member/shareholder of the entity identified in Part A is an entity, a CCC-901, Member's Information, must also be completed and submitted concurrent with this CCC-902E. Additionally, a CCC-902E must be completed and submitted for each embedded entity.							
<input type="checkbox"/> Check if CCC-901 is attached. <input type="checkbox"/> Check if CCC-902E is attached for an embedded entity.							
4. Other farming interests: Complete this item for any member/shareholder identified in Part C that has an interest in other farming operations.							
A. Member's name	B. Name of Farming interest(s)	C. Tax ID Number of farming interest (Last 4 digits if already on file)	D. County(ies) and State(s) where farming interest(s) are located				

177 Completing CCC-902E's for Charitable/Tax-Exempt Organizations (Continued)

B Example of CCC-902E (Continued)

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CCC-902E (02-10-16)		Name of Entity (as Identified in Part A): <u>Raccoon Valley Wildlife Preservation Society</u>		Page 2 of 6						
5. Minor Members or Shareholders – For any Member or Shareholder who is a minor, provide the following: <input checked="" type="checkbox"/> N/A										
A. Minor's Name	B. Date of Birth	C. Parent's or Guardian's Name	D. Parent's or Guardian's Address	E. Parent or Guardian's SSN or Tax ID Number (Last 4 digits if already on file)						
F. Separate Status of Minors:										
(1) Is any minor a producer on a farm in which the parent or guardian has no interest?			<input type="checkbox"/> YES <input type="checkbox"/> NO							
(2) Does any minor maintain a separate household from the parent or guardian and personally carry out farming Activities with respect to the minor's farming operation, including maintaining separate accounting?			<input type="checkbox"/> YES <input type="checkbox"/> NO							
(3) Does any minor who is represented by a court-appointed guardian or conservator responsible for the minor a) live in a household other than the parents' household(s), and b) have a vested ownership in the farm?			<input type="checkbox"/> YES <input type="checkbox"/> NO							
(4) If any minor with an interest in this farming operation can answer "YES" to Items F(1) through F(3), list that minor's name:										
6A. Citizenship Status - Is each Member and Shareholder of the entity or joint operation identified in Part A, and any embedded entity identified in Part C a U.S. Citizen?										
<input checked="" type="checkbox"/> YES, all members/shareholders are US Citizens - Go to Part D <input type="checkbox"/> NO, one or more members/shareholders is not a US Citizen – Complete Item 6B										
6B. For each member or shareholder (direct or embedded) who is not a US Citizen, provide the following:										
(1) Name of Individual		(2) This individual has a valid Form I-551		FOR FSA USE ONLY						
				Form I-551 Presented to FSA	CCC Initials					
		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO						
		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO						
		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO						
		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO						
PART D - SUMMARY OF CONTRIBUTIONS TO THE FARMING OPERATION										
1. For the farming operation of the entity identified in Part A, what percentages of the overall inputs will be contributed directly by the Entity? Enter the following information for contributions to be made by the entity identified in Part A. These percentages should reflect the capital provided directly by the legal entity; land and equipment owned and/or cash leased by the legal entity and used in the farming operation; labor hired by the legal entity; and management hired by the legal entity. (Provide detailed information about these contributions in Items A through E.)										
A. Capital	B. Land	C. Equipment	D. Hired Labor	E. Hired Management						
%	100 %	%	%	100 %						
2. For the farming operation of the entity identified in Part A, what percentages of the following farm inputs will be contributed by the Members listed in PART C? Enter the following information for the contributions to be made by the members. These percentages should reflect any capital originating from members' funds rather than from the entity; land and equipment owned or obtained by the member(s) and contributed to this farming operation without compensation to the member(s); labor and management hired by the members for the entity; and labor and management performed personally by the member(s) for the benefit of the farming operation identified in Part A. (Provide information about these contributions in Items B through H).										
A. Member's Name	B. Capital (Current Year) %	C. Land %	D. % of Owned Land	E. Equipment %	F. % of Owned Equipment	G. Labor (%)	H. Management (%)			
						Hired	Active Personal	Check if 1000 Hours	Hired	Active Personal
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
For additional space, use and attach CCC-902E Continuation										

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177 Completing CCC-902E's for Charitable/Tax-Exempt Organizations (Continued)

B Example of CCC-902E (Continued)

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CCC-902E (02-10-16) Name of Entity (as identified in Part A): Raccoon Valley Wildlife Preservation Society Page 3 of 6

PART E - LAND

1. Land: Enter the following information for ALL land in the farming operation of the entity identified in Part A. If land is cash leased from an individual or entity that has an interest in the crop or crop proceeds, include the rental rate in \$/acre in Column F; otherwise enter "cash." (For additional space, complete CCC-902 Continuation and attach to this form)

A. Farm No. and Location (County and State)	B. Land Leased or Contributed By	C. Check as applicable			D. Name of Person or Entity Whom Land is Leased to and/or From (Includes names of landowners and landlords)	E. Acres Owned or Leased	F. Rental Rate \$ per Acre/ % or Crop Share	G. Check here if same land interest was held last year
		Owned	Leased To	Leased From				
Farm No.: 425 Location: Blackwood, TX	Raccoon Valley Wildlife Preservation Society	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Junior Evans	15.0	25%	<input checked="" type="checkbox"/>
Farm No.: Location:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Farm No.: Location:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Farm No.: Location:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Farm No.: Location:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>

PART F - CAPITAL SOURCES and USES

1. Indicate the source(s) of all farming capital for the entity identified in Part A? (Check ALL that apply.)

☒ Non-borrowed capital ☐ Private loans/credit ☐ FSA program payments from this crop year
☐ Commercial loans/credit ☐ Other: _____

2. Will contributions of capital, farming equipment or land be acquired as a result of a loan or credit arrangement?
☐ YES go to Item 3 ☒ NO go to Part G

3. Will such loan or credit be acquired from, guaranteed by, co-signed by, or secured by an individual, joint operation or entity that has an interest in the farming operation identified in Part A (Such interest may be as a landowner or other tenant)?
☐ YES. Complete Items 3(A) through 3(E) ☐ NO. Go to Part G.

A Type of Contribution	B Name of Loan or Credit Source	C Guarantor's Name	D Credit Source or Guarantor's Affiliation or Interest in the Farming Operation	E Percent of Total Capital
				%
				%
				%

PART G - EQUIPMENT (All percentages are based on annual rental values.)

1. **Owned Equipment:** Enter the percent of ALL equipment owned by the farming operation of the entity identified in Part A that will be used on the farms identified in Part C by the entity: _____ 0 %

2. **Leased Equipment:** Enter the following information for ALL leased equipment to be used in the farming operation of the entity identified in Part A. If leased equipment is not used in this farm operation, enter 0%.

A. Percent of Total Equipment Used in the Farming Operation	B. Name of Individual/Entity Equipment is Leased From	C. Type of Equipment Leased	D. Does the Individual/Entity the equipment is leased from have an interest in this farming operation?
%			<input type="checkbox"/> YES <input type="checkbox"/> NO
%			<input type="checkbox"/> YES <input type="checkbox"/> NO
%			<input type="checkbox"/> YES <input type="checkbox"/> NO

3. **Lease Agreements:** If Item 2D is "YES," copies of lease agreement and documentation may be required for compliance purposes. GO TO Part H.

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177 Completing CCC-902E's for Charitable/Tax-Exempt Organizations (Continued)

B Example of CCC-902E (Continued)

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CCC-902E (02-10-16)		Name of Entity (as identified in Part A): <u>Raccoon Valley Wildlife Preservation Society</u>		Page 4 of 6
PART H - CUSTOM SERVICES				
1. Will custom services be utilized by the entity identified in Part A on the farms listed in Part E?				
<input type="checkbox"/> NO. GO TO PART I <input type="checkbox"/> YES. Complete items 1A through 1D.				
A. Type of Services	B. Farm Number(s)	C. Number of Acres	D. Name of Provider	
PART I - LABOR NOT PROVIDED BY MEMBERS/SHAREHOLDERS IDENTIFIED IN PART C				
For the farms listed in Part E, enter the information for contributions of labor to the farming operation that will not be provided by the members or shareholders listed in Part C:				
Type			Amount	
1. Other labor: Enter the percentage or the number of hours to be donated by family members or others for which no payment will be issued or owed.			0	%
				hrs.
2. Hired labor:				
A. Will any of the hired labor for the farming operation identified in Part A originate from the same source as the leased equipment in Part G?				
<input checked="" type="checkbox"/> NO <input type="checkbox"/> YES If "YES", acceptable documentation to prove such relationship may be required for compliance purposes.				
B. Will any of the hired labor for the farming operation identified in Part A be included in the custom services shown in Part H?				
<input type="checkbox"/> NO <input type="checkbox"/> YES If "YES", acceptable documentation to prove such relationship may be required for compliance purposes.				
PART J - MANAGEMENT				
Enter all managerial duties and/or activities required for the farming operation identified in Part A which will be provided personally by member(s) or shareholder(s) of the entity or joint operation; or by hired management.				
1. Active personal management:				
List each member or shareholder in column A; the specific managerial duties/activities that will be performed personally by each member or shareholder in column B. For nonfamily member operations only, complete items in column C to include the amount of time expended annually, either in hours or as a percentage of the total management hours required for the farming operation.				
A. Member/Shareholder	B. Duties/Activities	C. Time expended annually (For nonfamily member operations only)		
		NA	hrs.	%
			hrs.	%
			hrs.	%
			hrs.	%
			hrs.	%
			hrs.	%
			hrs.	%
For additional space, use and attach CCC-902E Continuation				
2. Hired management: Describe any hired management duties/activities that will be provided by someone other than a member or shareholder (include management by an administrator or trustee who receives compensation for this service or activity): President, Jake Taylor, manages the land owned by the Society and rented to Junior Evans. Mr. Taylor has full responsibility for decisions for cropping; marketing of the Society's share of the crop production; paying all expenses associated with this property; and conduction all business at the FSA office.				
3. Other management: Describe any non-compensated management that will be provided by someone other than a member or shareholder (include management by an administrator or trustee who does not receive compensation for this activity):				

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177 Completing CCC-902E's for Charitable/Tax-Exempt Organizations (Continued)

B Example of CCC-902E (Continued)

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CCC-902 E (02-10-16)	Name of Entity (as Identified in Part A): <u>Raccoon Valley Wildlife Preservation Society</u>	Page 5 of 6
PART K - REMARKS		
<p>Check all of the following that apply:</p> <p><input type="checkbox"/> CCC-902 Continuation attached for additional information for Part E - Land</p> <p><input type="checkbox"/> CCC-902E Continuation attached for additional information for the following Parts:</p> <p style="margin-left: 20px;"> <input type="checkbox"/> Part C – Member information <input type="checkbox"/> Part D – Summary of Contributions <input type="checkbox"/> Part F – Capital <input type="checkbox"/> Part G – Equipment <input type="checkbox"/> Part H – Custom Services </p>		
PART L - CERTIFICATION - (FOR JOINT VENTURES AND GENERAL PARTNERSHIPS, A SIGNATURE IS REQUIRED FOR EACH MEMBER)		
<p><i>I certify that all the information entered on this document and any supporting documentation is true and correct. I understand that furnishing incorrect information will result in forfeiture of payments and may result in the assessment of a penalty. I will timely provide written notification to the Farm Service Agency committees for the county and State listed on this form of any changes in this farming operation. By signing this form I acknowledge that:</i></p> <ul style="list-style-type: none"> • all supporting documentation has been submitted as required • I have reviewed and understand all definitions and requirements on Page 6 of this form. • all information will be considered in effect continuously unless changes or revisions are submitted. • it is my responsibility to timely notify FSA in writing of any changes that may affect these representations, including, but not limited to: the composition of the entity identified in Part A; the farming, ranching or forestry operation of the entity identified in Part A; financial status of the entity identified in Part A. • evidence such as tax records, certified public accountant's certification, or other documentation may be required to validate these representations and I will take all necessary actions to provide such materials to the applicable State or county committee if requested by FSA. • it is my responsibility to timely notify FSA in writing of any successors who acquire an interest in this farming operation as the result of the death of a member or shareholder. 		
1. Signature (By)	2. Title/Relationship of Individual Signing in the Representative Capacity	3. Date (MM-DD-YYYY)
<i>/s/ John Taylor</i>	President	02/12/2016
<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 7 CFR Part 1400, the Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), and the Agricultural Act of 2014 (Pub. L. 113-79). The information will be used to identify the farm operating plan data needed to determine a legal entity's eligibility for program benefits. The information collected on this form may be disclosed to other Federal, State, Local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in applicable Routine Uses identified in the System of Records Notice for USDA/FSA-2, Farm Records File (Automated). Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility for program benefits.</p> <p>This information collection is exempted from the Paperwork Reduction Act as specified in the Agricultural Act of 2014 (Pub. L. 113-79, Title I, Subtitle F, Administration). The provisions of criminal and civil fraud, privacy, and other statutes may be applicable to the information provided. RETURN THIS COMPLETED FORM TO YOUR COUNTY FSA OFFICE.</p>		
<p><small>In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, age, disability, sex, gender identity including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.</small></p> <p><small>Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.</small></p> <p><small>To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at http://www.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, S.W., Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov. USDA is an equal opportunity provider, employer, and lender.</small></p>		

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177 Completing CCC-902E's for Charitable/Tax-Exempt Organizations (Continued)

B Example of CCC-902E (Continued)

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CCC-902 E (02-10-16)	DEFINITIONS	Page 6 of 6
<p>The following definitions apply to Form CCC-902E.</p> <ol style="list-style-type: none"> 1. ACTIVELY ENGAGED IN FARMING – means providing both: 1) significant contributions of capital, equipment, or land, or combination thereof to the farming operation; and 2) significant contributions of active personal labor or active personal management, or a combination thereof, to the farming operation as described. Further, for a person or legal entity to be considered actively engaged in farming for program payment purposes, the contributions of the person or legal entity must be at-risk and commensurate with the person's or legal entity's claimed share of the profit and loss of the farming operation. Failure to meet these requirements will result in the determination of ineligibility for payments under programs specified in 7 CFR Part 1400. 2. INTEREST IN A FARMING OPERATION – a person or legal entity is considered to have an interest in a particular farming operation if the person or legal entity owns or rents land to or from that farming operation; has an interest in the agricultural commodities produced on the operation; or is a member of a joint operation that either owns or rents land to or from the farming operation, or has an interest in the agricultural commodities produced on that operation. 3. JOINT OPERATION - is a general partnership, joint venture, or similar organization. 4. PERSON – is a natural person (an individual) and does not include a legal entity. 5. ACTIVE PERSONAL LABOR – a person is considered to be providing active personal labor with respect to a farming operation if that person is directly and personally providing physical activities necessary to conduct the farming operation, including land preparation, planting, cultivating, harvesting, and marketing of agricultural commodities in the farming operation. Other qualifying physical activities include establishing and maintaining conserving covers and those physical activities necessary for livestock production for the farming operation. 6. ACTIVE PERSONAL MANAGEMENT – a person is considered to be providing active personal management with respect to a farming operation if that person is directly and personally providing the general supervision and direction of activities and labor involved in the farming operation; or providing services (whether performed on-site or off-site) reasonably related and necessary to the farming operation. The management activities must be critical to the profitability of the farming operation and performed under one or more of the following categories: 1) <u>Capital</u> which includes arranging financing and managing capital; acquiring equipment; acquiring land and negotiating leases; managing insurance and participating in USDA programs; 2) <u>Labor</u> which includes hiring and managing of hired labor; 3) <u>Agronomics and marketing</u> which includes selecting crops and making planting decisions; acquiring and purchasing of crop inputs; managing crops and making harvesting decisions; pricing and marketing of crop production. 7. CAPITAL – with respect to a farming operation is the funding provided by a person or legal entity to the farming operation in order for such operation to conduct farming activities. To be considered a countable contribution for a person or legal entity, the capital must have been derived from a fund or account separate and distinct from that of any other person or entity involved in such operation. Countable capital does not include the value of any labor or management which is contributed to the farming operation. A capital contribution may be a direct out-of-pocket input of a specified sum or an amount borrowed by the person or entity. Capital does not include advance program payments. 8. CONTRIBUTION – with respect to a farming operation is the provision of land, capital or equipment assets, and providing active personal labor, or active personal management to the farming operation in exchange for, or the expectation of, deriving benefits based solely on the success of the farming operation. 9. CUSTOM SERVICES – with respect to a farming operation is the hiring of a contractor or vendor that is in the business of providing such specialized services to perform services for the farming operation in exchange for the payment of a fee for such services performed. 10. ENTITY - is a corporation, joint stock company, limited liability company, association, limited partnership, limited liability partnership, irrevocable trust, revocable trust, estate, charitable organization, or other similar organization including any such organization participating in the farming operation as a partner in a general partnership, participant in a joint venture, a grantor of a revocable trust, or as a participant in a similar organization. 11. EQUIPMENT – with respect to a farming operation is the machinery and implements needed by the farming operation to conduct activities of the farming operation including machinery and implements involved in land preparation, planting, cultivating, harvesting or marketing of the crops produced by the farming operation. Equipment also includes machinery and implements needed to establish and maintain conserving covers. 12. FAMILY MEMBER – a person is considered to be a family member of another person in the farming operation of that person is related to the other as a lineal ancestor, lineal descendant, sibling, spouse, or otherwise by marriage. This relationship includes great grandparent, grandparent, parent, child (including legally adopted children and stepchildren), grandchild, great grandchild, sibling of family member in the farming operation, spouse of family member in the farming operation. 13. FARMING ENTITY – is the entity, including a combination of entities, conducting a farming operation at one or more locations. 14. FARMING OPERATION - is a business enterprise engaged in the production of agricultural products which is operated by a person or formal or informal entity which is eligible to receive payments, directly or indirectly. 15. LAND – with a respect to a contribution to a farming operation is agricultural land consisting of cropland, pastureland, wetland, or rangeland which meets the specific requirements of the applicable program for which payments or benefits are sought. 16. SUPPORTING DOCUMENTATION – is any information that supports the relevant representations made such as, but not limited to: articles of incorporation; corporate meeting minutes; stock certificates; organizational papers; trust agreement; last will or testament or a deceased individual; affidavit of heirship approved by Office of General Counsel; partnership agreement; property lease agreement; purchase agreement; land deed; lending security agreement; and financial statement. 17. All other terms utilized in this form shall be defined pursuant to 7 CFR Part 1400. 		

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178-190 (Reserved)

2-10-16

5-PL Amend. 3

Page 4-33
(through 4-60)

Section 2 Persons

191 Actively Engaged in Farming Determinations

A Rule [7 CFR 1400.201]

A person shall be considered to be actively engaged in farming if **all** of the requirements in this table are met.

Item	Requirement
1	The person makes a significant contribution to the farming operation of both of the following: <ul style="list-style-type: none"> • capital, equipment, land, or a combination thereof • active personal labor, active personal management, or a combination thereof.
2	The person's share of the profits or losses from the farming operation is commensurate with the person's contribution to the farming operation.
3	The person's contributions are at risk.

B Other Participants Who Use This Rule

This rule also applies to a person who is a:

- partner in a general partnership
- participant in a joint venture.

C Military Personnel

[7 CFR 1400.213] COC may determine a person who is called to active duty in the military during the program year actively engaged in farming according to this table.

IF the person is called to active duty in the military...	THEN COC...
before the determination is made	must determine that the person was making a conscious effort to be, and would have been determined to be, actively engaged in farming if not for being called to active duty in the military.
after the determination is made	shall allow the determination to be in effect for the program year.

192 Sharecroppers**A Rule [7 CFR 1400.209]**

A sharecropper shall be considered actively engaged in farming if **all** of the requirements in this table are met.

Item	Requirement
1	The sharecropper makes a significant contribution of active personal labor to the farming operation for which the sharecropper receives a specified share of the crop produced on the farm.
2	The sharecropper's share of the profits or losses from the farming operation is commensurate with the contribution to the operation.
3	The sharecropper's contributions are at risk.

Note: To be considered actively engaged in farming under this provision, the person may:

- **not** receive wages for labor and be considered a sharecropper for this purpose
- be provided housing and “draw” cash advances to be deducted later from proceeds of the crop.

B Example

Situation: Person Y provides labor for Landowner Z on 500 acres of rice in exchange for a share of the crop. Person Y **only** contributes active personal labor to the farming operation and receives a cash advance that will be set off from the proceeds of the crop after harvest. Landowner Z provides Person Y with housing.

Determination: Person Y is considered to be actively engaged in farming since Person Y is a sharecropper and the requirements in subparagraph A are met. Landowner Z is considered to be actively engaged in farming since Landowner Z is a landowner.

193 Incapacitated Persons

A Introduction

This paragraph describes the requirements for a person who dies or becomes incapacitated during the program year to be determined actively engaged in farming.

B Rule [7 CFR 1400.210]

COC may determine a person who dies or becomes incapacitated during the program year actively engaged in farming according to this table.

IF the person dies or becomes incapacitated...	THEN COC...
before the determination is made	must determine that the person would have been determined to be actively engaged in farming, if not for the person's death or incapacitation.
after the determination is made	shall allow the determination to be in effect for the program year.

Notes: This rule is also applicable to an entity if COC determines that the person who died or who became incapacitated would have qualified the legal entity as actively engaged in farming.

The following year, the person, person's estate, or legal entity, as applicable, **must** meet all of the necessary requirements to be actively engaged in farming for that year.

194 Case Examples

A Example 1

Situation: Person Z rents 1,500 acres of land on a share-rent basis. Person Z owns the equipment and contributes at least 50 percent of the commensurate share of active personal labor and contributes 100 percent of the farming operation's management. In this situation, Person Z's share of the profits or losses from the farming operation is commensurate with Person Z's contributions to the operation and the contributions are at risk.

Determination: Person A is considered to be actively engaged in farming.

B Example 2

Situation: Person A rents land on a share-rent basis. Person A contributes a significant amount of leased equipment and a significant amount of active personal management to the farming operation. Capital is borrowed from another producer on the farm at the prevailing interest rate. The labor needed for Person Z's farming operation is hired. Person A's share of the profits or losses from the farming operation is commensurate with Person A's contribution to the operation and the contributions are at risk.

Determination: Person A is considered to be actively engaged in farming since Person A contributes a significant amount of both equipment and active personal management. A contribution of capital, equipment, or land is used to meet the significant contribution.

214 Joint Operation Case Examples**A Example 1**

Situation: Partnership AB farms 2,000 acres of land. The partnership owns the equipment and the partners provide at least 50 percent of their commensurate share of active personal labor and a significant amount of active personal management. Each partner's share of the profits or losses from the farming operation is commensurate with the partner's contribution to the operation and each partner's contributions are at risk.

Determination: Partners A and B are considered to be actively engaged in farming and each have a separate payment limitation.

B Example 2

Situation: Partnership CD farms 2,000 acres of land. Each partner contributes a significant amount of both capital and active personal management to the farming operation. Labor is hired. Equipment and land are rented from third parties. Each partner's share of the profits or losses from the farming operation is commensurate with the partner's contribution to the operation and each partner's contributions are at risk.

Determination: Partners C and D are considered to be actively engaged in farming and each have their own respective payment limitation.

C Example 3

Situation: Partnership EFG farms 2,000 acres of land. The contributions of capital, land, and equipment are acquired from loans from a banking institution. The bank requires that all partners sign to guarantee the loan. The partners provide at least 50 percent of their commensurate share of active personal labor and a significant amount of active personal management. Each partner's share of the profits or losses from the farming operation is commensurate with the partner's contributions to the operation and each partner's contributions are at risk. None of the partners have any other farming interests.

Determination: Partners E, F, and G are considered to be actively engaged in farming. The fact that the contributions of capital, land, and equipment are guaranteed by the members does **not** prevent the contributions from being considered for a significant contribution. See subparagraphs 106 C, 106 D, and 107 C.

215 Completing CCC-902E's for Joint Operations

A Completing CCC-902E's

For detailed instructions on completing CCC-902E's, see subparagraph 175 A.

B Example of CCC-902E

Following is an example of CCC-902E completed for a joint operation.

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This form is available electronically.		(See Page 5 for Privacy Act Statement.)																																														
CCC-902E (02-10-16)	U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation FARM OPERATING PLAN FOR AN ENTITY <i>Agricultural Act of 2014</i>	1. County Jones	3. Program Year 2016																																													
		2. State TX																																														
For "actively engaged in farming" and other payment eligibility/limitation determinations. This form is to be completed for an entity, including a joint operation, that is seeking benefits from the Farm Service Agency (FSA) under one or more programs that are subject to the regulations at 7 CFR Part 1400. This form collects farming and other information about the entity that receives program benefits directly using the tax identification number listed in Part A. This form also collects information about the members of such entity. An individual who receives program benefits directly as an individual must complete a CCC-9021 with respect to that individual's operation. Payment eligibility is based upon the contribution of certain inputs to a farming operation such as land, capital, equipment, labor, and management by the entity listed in Part A. The information on this form will be used by FSA to determine payment eligibility and limitation of payments by direct attribution.																																																
PART A - ENTITY INFORMATION																																																
1. Farming Entity's Name and Address (Include Zip Code)		2. Tax Identification Number (If the taxpayer identification number is already on file with FSA, only the last 4 digits are required)																																														
Southland Partners 205 Berns Rd Claburne, TX XXXXX-XXXX		XXXX 3. Date of Formation (MM-DD-YYYY) 01-10-2014																																														
PART B - TYPE OF OPERATION (Select only one)																																																
1. Select appropriate type of operation that defines the entity identified in Part A:																																																
<input checked="" type="checkbox"/> General Partnership <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Estate <input type="checkbox"/> City, County or State-owned Entity <input type="checkbox"/> Joint Venture <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Charitable/Tax-exempt Organization <input type="checkbox"/> Indian Tribe <input type="checkbox"/> Sole Proprietorship/DBA <input type="checkbox"/> Revocable/Living Trust <input type="checkbox"/> Public School <input type="checkbox"/> Other: <input type="checkbox"/> Corporation <input type="checkbox"/> Irrevocable Trust																																																
2. Supporting documentation (such as articles of incorporation, trust papers, partnership agreement, evidence of heirship, and operational authorities of all shareholders, members and owners) is required, except for public schools, States, State entities, cities, and counties, to verify the legal status of the entity and the authority of its shareholders, members or owners to the satisfaction of CCC.																																																
PART C - MEMBER INFORMATION (Use CCC-902E Continuation if additional space is needed for any information in Part C)																																																
1. Members - List all members/shareholders of the entity identified in Part A of this form:																																																
A. Name	B. Tax ID Number (Last 4 digits if already on file)	C. % Share	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">D. Position and Salary (if applicable)</td> <td style="width: 20%;">E. Family Member Relationship* (if applicable)</td> <td style="width: 60%;">F. Does this member have signature authority for the legal entity? (Yes or No)</td> </tr> <tr> <td>Jack Brooks</td> <td>XXXX</td> <td>25</td> </tr> <tr> <td>partner</td> <td>sibling</td> <td><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</td> </tr> <tr> <td>\$0</td> <td></td> <td></td> </tr> <tr> <td>Joanne Brooks</td> <td>XXXX</td> <td>25</td> </tr> <tr> <td>partner</td> <td>spouse</td> <td><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</td> </tr> <tr> <td>\$0</td> <td></td> <td></td> </tr> <tr> <td>John Brooks</td> <td>XXXX</td> <td>25</td> </tr> <tr> <td>partner</td> <td>sibling</td> <td><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</td> </tr> <tr> <td>\$0</td> <td></td> <td></td> </tr> <tr> <td>Judy Brooks</td> <td>XXXX</td> <td>25</td> </tr> <tr> <td>partner</td> <td>spouse</td> <td><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</td> </tr> <tr> <td>\$0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td><input type="checkbox"/> YES <input type="checkbox"/> NO</td> </tr> <tr> <td></td> <td></td> <td><input type="checkbox"/> YES <input type="checkbox"/> NO</td> </tr> </table>	D. Position and Salary (if applicable)	E. Family Member Relationship* (if applicable)	F. Does this member have signature authority for the legal entity? (Yes or No)	Jack Brooks	XXXX	25	partner	sibling	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	\$0			Joanne Brooks	XXXX	25	partner	spouse	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	\$0			John Brooks	XXXX	25	partner	sibling	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	\$0			Judy Brooks	XXXX	25	partner	spouse	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	\$0					<input type="checkbox"/> YES <input type="checkbox"/> NO			<input type="checkbox"/> YES <input type="checkbox"/> NO
D. Position and Salary (if applicable)	E. Family Member Relationship* (if applicable)	F. Does this member have signature authority for the legal entity? (Yes or No)																																														
Jack Brooks	XXXX	25																																														
partner	sibling	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO																																														
\$0																																																
Joanne Brooks	XXXX	25																																														
partner	spouse	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO																																														
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John Brooks	XXXX	25																																														
partner	sibling	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO																																														
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partner	spouse	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO																																														
\$0																																																
		<input type="checkbox"/> YES <input type="checkbox"/> NO																																														
		<input type="checkbox"/> YES <input type="checkbox"/> NO																																														
* Family member means great grandparent, grandparent, parent, child (including legally adopted children and stepchildren), grandchild, great grandchild, sibling of family member in the farming operation, spouse of family member in the farming operation.																																																
2. If the entity in Part A is an Estate or Trust, or if any member/shareholder is listed above is an Estate or Trust, list the Executor, Administrator, or Grantor:																																																
A. Name of Estate or Trust		B. Name of Executor/Administrator/Grantor																																														
3. Embedded Entities - If any member/shareholder of the entity identified in Part A is an entity, a CCC-901, Member's Information, must also be completed and submitted concurrent with this CCC-902E. Additionally, a CCC-902E must be completed and submitted for each embedded entity.																																																
<input type="checkbox"/> Check if CCC-901 is attached. <input type="checkbox"/> Check if CCC-902E is attached for an embedded entity.																																																
4. Other farming interests: Complete this item for any member/shareholder identified in Part C that has an interest in other farming operations.																																																
A. Member's name	B. Name of Farming Interest(s)	C. Tax ID Number of farming interest (Last 4 digits if already on file)	D. County(ies) and State(s) where farming interest(s) are located																																													

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215 Completing CCC-902E's for Joint Operations (Continued)

B Example of CCC-902E (Continued)

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CCC-902E (02-10-16)		Name of Entity (as Identified in Part A): <u>Southland Partners</u>		Page 2 of 6						
5. Minor Members or Shareholders – For any Member or Shareholder who is a minor, provide the following: <input checked="" type="checkbox"/> N/A										
A. Minor's Name	B. Date of Birth	C. Parent's or Guardian's Name	D. Parent's or Guardian's Address	E. Parent or Guardian's SSN or Tax ID Number (Last 4 digits if already on file)						
F. Separate Status of Minors: (1) Is any minor a producer on a farm in which the parent or guardian has no interest? <input type="checkbox"/> YES <input type="checkbox"/> NO (2) Does any minor maintain a separate household from the parent or guardian and personally carry out farming Activities with respect to the minor's farming operation, including maintaining separate accounting? <input type="checkbox"/> YES <input type="checkbox"/> NO (3) Does any minor who is represented by a court-appointed guardian or conservator responsible for the minor a) live in a household other than the parents' household(s), and b) have a vested ownership in the farm? <input type="checkbox"/> YES <input type="checkbox"/> NO (4) If any minor with an interest in this farming operation can answer "YES" to Items F(1) through F(3), list that minor's name:										
6A. Citizenship Status - Is each Member and Shareholder of the entity or joint operation identified in Part A, and any embedded entity identified in Part C a U.S. Citizen? <input checked="" type="checkbox"/> YES, all members/shareholders are US Citizens - Go to Part D <input type="checkbox"/> NO, one or more members/shareholders is not a US Citizen – Complete Item 6B										
6B. For each member or shareholder (direct or embedded) who is not a US Citizen, provide the following:										
(1) Name of Individual		(2) This individual has a valid Form I-551		FOR FSA USE ONLY Form I-551 Presented to FSA CCC Initials						
		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO						
		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO						
		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO						
		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO						
PART D - SUMMARY OF CONTRIBUTIONS TO THE FARMING OPERATION										
1. For the farming operation of the entity identified in Part A, what percentages of the overall inputs will be contributed directly by the Entity? Enter the following information for the contributions to be made by the entity identified in Part A. These percentages should reflect the capital provided directly by the legal entity; land and equipment owned and/or cash leased by the legal entity and used in the farming operation; labor hired by the legal entity; and management hired by the legal entity. (Provide detailed information about these contributions in Items A through E.)										
A. Capital	B. Land	C. Equipment	D. Hired Labor	E. Hired Management						
100 %	90 %	100 %	70 %	0 %						
2. For the farming operation of the entity identified in Part A, what percentages of the following farm inputs will be contributed by the Members listed in PART C? Enter the following information for the contributions to be made by the members. These percentages should reflect any capital originating from members' funds rather than from the entity; land and equipment owned or obtained by the member(s) and contributed to this farming operation without compensation to the member(s); labor and management hired by the members for the entity; and labor and management performed personally by the member(s) for the benefit of the farming operation identified in Part A. (Provide information about these contributions in Items B through H).										
A. Member's Name	B. Capital (Current Year) %	C. Land %	D. % of Owned Land	E. Equipment %	F. % of Owned Equipment	G. Labor (%)			H. Management (%)	
						Hired	Active Personal	Check if 1000 Hours	Hired	Active Personal
Jack Brooks							10	<input type="checkbox"/>		25
Joanne Brooks							5	<input type="checkbox"/>		25
John Brooks							10	<input type="checkbox"/>		25
Judy Brooks							5	<input type="checkbox"/>		25
								<input type="checkbox"/>		
								<input type="checkbox"/>		
For additional space, use and attach CCC-902E Continuation										

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215 Completing CCC-902E's for Joint Operations (Continued)

B Example of CCC-902E (Continued)

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CCC-902E (02-10-16) Name of Entity (as identified in Part A): Southland Partners Page 3 of 6

PART E - LAND

1. Land: Enter the following information for ALL land in the farming operation of the entity identified in Part A. If land is cash leased from an individual or entity that has an interest in the crop or crop proceeds, include the rental rate in \$/acre in Column F; otherwise enter "cash."
(For additional space, complete CCC-902 Continuation and attach to this form)

A. Farm No. and Location (County and State)	B. Land Leased or Contributed By	C. Check as applicable			D. Name of Person or Entity Whom Land is Leased to and/or From (Includes names of landowners and landlords)	E. Acres Owned or Leased	F. Rental Rate \$ per Acre/ % or Crop Share	G. Check here if same land interest was held last year
		Owned	Leased To	Leased From				
Farm No.: 42 Location: Jones, TX	Southland Partners	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rod Beckham Estate	364.0	75%	<input checked="" type="checkbox"/>
Farm No.: 948 Location: Jubal, TX	Southland Partners	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Ben Thomas Heirs	175.0	75%	<input checked="" type="checkbox"/>
Farm No.: 1314 Location: Erath, TX	Southland Partners	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Kirk Dilhar	508.0	75%	<input checked="" type="checkbox"/>
Farm No.: 24 Location: Hill, TX	Southland Partners	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Ludlow Properties Ltd.	900.0	75%	<input checked="" type="checkbox"/>
Farm No.: 42 Location: Mesquite, TX	Southland Partners	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	J Bar Ranch	15,000.0	cash	<input checked="" type="checkbox"/>

PART F - CAPITAL SOURCES and USES

1. Indicate the source(s) of all farming capital for the entity identified in Part A? (Check ALL that apply.)

☒ Non-borrowed capital ☐ Private loans/credit ☐ FSA program payments from this crop year
☒ Commercial loans/credit ☐ Other: _____

2. Will contributions of capital, farming equipment or land be acquired as a result of a loan or credit arrangement?
☒ YES go to Item 3 ☒ NO go to Part G

3. Will such loan or credit be acquired from, guaranteed by, co-signed by, or secured by an individual, joint operation or entity that has an interest in the farming operation identified in Part A (Such interest may be as a landowner or other tenant)?
☐ YES. Complete Items 3(A) through 3(E) ☒ NO. Go to Part G.

A Type of Contribution	B Name of Loan or Credit Source	C Guarantor's Name	D Credit Source or Guarantor's Affiliation or Interest in the Farming Operation	E Percent of Total Capital
				%
				%
				%

PART G - EQUIPMENT (All percentages are based on annual rental values.)

1. **Owned Equipment:** Enter the percent of ALL equipment owned by the farming operation of the entity identified in Part A that will be used on the farms identified in Part C by the entity: _____ **90** %

2. **Leased Equipment:** Enter the following information for ALL leased equipment to be used in the farming operation of the entity identified in Part A. If leased equipment is not used in this farm operation, enter 0%.

A. Percent of Total Equipment Used in the Farming Operation	B. Name of Individual/Entity Equipment is Leased From	C. Type of Equipment Leased	D. Does the Individual/Entity the equipment is leased from have an interest in this farming operation?
10 %	Rogers Implement Co.	Air Seeder	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
%			<input type="checkbox"/> YES <input type="checkbox"/> NO
%			<input type="checkbox"/> YES <input type="checkbox"/> NO

3. **Lease Agreements:** If Item 2D is "YES," copies of lease agreement and documentation may be required for compliance purposes. GO TO Part H.

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215 Completing CCC-902E's for Joint Operations (Continued)

B Example of CCC-902E (Continued)

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CCC-902E (02-10-16)		Name of Entity (as identified in Part A): <u>Southland Partners</u>		Page 4 of 6
PART H - CUSTOM SERVICES				
1. Will custom services be utilized by the entity identified in Part A on the farms listed in Part E?				
<input checked="" type="checkbox"/> NO. GO TO PART I <input type="checkbox"/> YES. Complete Items 1A through 1D.				
A. Type of Services	B. Farm Number(s)	C. Number of Acres	D. Name of Provider	
PART I - LABOR NOT PROVIDED BY MEMBERS/SHAREHOLDERS IDENTIFIED IN PART C				
For the farms listed in Part E, enter the information for contributions of labor to the farming operation that will not be provided by the members or shareholders listed in Part C:				
Type			Amount	
1. Other labor: Enter the percentage or the number of hours to be donated by family members or others for which no payment will be issued or owed.			0	%
				hrs.
2. Hired labor:				
A. Will any of the hired labor for the farming operation identified in Part A originate from the same source as the leased equipment in Part G?				
<input checked="" type="checkbox"/> NO <input type="checkbox"/> YES If "YES", acceptable documentation to prove such relationship may be required for compliance purposes.				
B. Will any of the hired labor for the farming operation identified in Part A be included in the custom services shown in Part H?				
<input type="checkbox"/> NO <input type="checkbox"/> YES If "YES", acceptable documentation to prove such relationship may be required for compliance purposes.				
PART J - MANAGEMENT				
Enter all managerial duties and/or activities required for the farming operation identified in Part A which will be provided personally by member(s) or shareholder(s) of the entity or joint operation; or by hired management.				
1. Active personal management:				
List each member or shareholder in column A; the specific managerial duties/activities that will be performed personally by each member or shareholder in column B. For nonfamily member operations only, complete items in column C to include the amount of time expended annually, either in hours or as a percentage of the total management hours required for the farming operation.				
A. Member/Shareholder	B. Duties/Activities	C. Time expended annually <i>(For nonfamily member operations only)</i>		
Jack Brooks	Crops, equipment, irrigation, financing, pasture cattle	NA	hrs.	%
Joanne Brooks	Bookkeeping, financing, marketing, FSA business	NA	hrs.	%
John Brooks	Crops, feeder cattle and feedyard, financing, hired labor	NA	hrs.	%
Judy Brooks	Financing, daily marketing of commodities and livestock	NA	hrs.	%
			hrs.	%
			hrs.	%
For additional space, use and attach CCC-902E Continuation				
2. Hired management: Describe any hired management duties/activities that will be provided by someone other than a member or shareholder <i>(Include management by an administrator or trustee who receives compensation for this service or activity):</i>				
3. Other management: Describe any non-compensated management that will be provided by someone other than a member or shareholder <i>(include management by an administrator or trustee who does not receive compensation for this activity):</i>				

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215 Completing CCC-902E's for Joint Operations (Continued)

B Example of CCC-902E (Continued)

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CCC-902 E (02-10-16)	Name of Entity (as identified in Part A): <u>Southland Partners</u>	Page 5 of 6
PART K - REMARKS		
<p>Check all of the following that apply:</p> <p><input type="checkbox"/> CCC-902 Continuation attached for additional information for Part E - Land</p> <p><input checked="" type="checkbox"/> CCC-902E Continuation attached for additional information for the following Parts:</p> <p style="margin-left: 20px;"> <input type="checkbox"/> Part C - Member information <input type="checkbox"/> Part D - Summary of Contributions <input type="checkbox"/> Part F - Capital <input type="checkbox"/> Part G - Equipment <input type="checkbox"/> Part H - Custom Services </p>		
PART L - CERTIFICATION - (FOR JOINT VENTURES AND GENERAL PARTNERSHIPS, A SIGNATURE IS REQUIRED FOR EACH MEMBER)		
<p><i>I certify that all the information entered on this document and any supporting documentation is true and correct. I understand that furnishing incorrect information will result in forfeiture of payments and may result in the assessment of a penalty. I will timely provide written notification to the Farm Service Agency committees for the county and State listed on this form of any changes in this farming operation. By signing this form I acknowledge that:</i></p> <ul style="list-style-type: none"> • all supporting documentation has been submitted as required • I have reviewed and understand all definitions and requirements on Page 6 of this form. • all information will be considered in effect continuously unless changes or revisions are submitted. • it is my responsibility to timely notify FSA in writing of any changes that may affect these representations, including, but not limited to: the composition of the entity identified in Part A; the farming, ranching or forestry operation of the entity identified in Part A; financial status of the entity identified in Part A. • evidence such as tax records, certified public accountant's certification, or other documentation may be required to validate these representations and I will take all necessary actions to provide such materials to the applicable State or county committee if requested by FSA. • it is my responsibility to timely notify FSA in writing of any successors who acquire an interest in this farming operation as the result of the death of a member or shareholder. 		
1. Signature (By)	2. Title/Relationship of Individual Signing in the Representative Capacity	3. Date (MM-DD-YYYY)
<i>/s/ Joanne Brooks</i>	Partner	02/17/2016
<i>/s/ Jack Brooks by Joanne Brooks, POA</i>	Partner	02/17/2016
<i>/s/ John Brooks by Joanne Brooks, POA</i>	Partner	02/17/2016
<i>/s/ Judy Brooks by Joanne Brooks, POA</i>	Partner	02/17/2016
<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 7 CFR Part 1400, the Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), and the Agricultural Act of 2014 (Pub. L. 113-79). The information will be used to identify the farm operating plan data needed to determine a legal entity's eligibility for program benefits. The information collected on this form may be disclosed to other Federal, State, Local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in applicable Routine Uses identified in the System of Records Notice for USDA/FSA-2, Farm Records File (Automated). Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility for program benefits.</p> <p>This information collection is exempted from the Paperwork Reduction Act as specified in the Agricultural Act of 2014 (Pub. L. 113-79, Title I, Subtitle F, Administration). The provisions of criminal and civil fraud, privacy, and other statutes may be applicable to the information provided. RETURN THIS COMPLETED FORM TO YOUR COUNTY FSA OFFICE.</p>		
<p><small>In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, age, disability, sex, gender identity including gender expression, sexual orientation, disability, age, marital status, family/parental status, income derived from public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.</small></p> <p><small>Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.</small></p> <p><small>To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at http://www.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, S.W., Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov. USDA is an equal opportunity provider, employer, and lender.</small></p>		

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215 Completing CCC-902E's for Joint Operations (Continued)

B Example of CCC-902E (Continued)

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CCC-902 E (02-10-16)	DEFINITIONS	Page 6 of 6
<p>The following definitions apply to Form CCC-902E.</p> <ol style="list-style-type: none"> 1. ACTIVELY ENGAGED IN FARMING – means providing both: 1) significant contributions of capital, equipment, or land, or combination thereof to the farming operation; and 2) significant contributions of active personal labor or active personal management, or a combination thereof, to the farming operation as described. Further, for a person or legal entity to be considered actively engaged in farming for program payment purposes, the contributions of the person or legal entity must be at-risk and commensurate with the person's or legal entity's claimed share of the profit and loss of the farming operation. Failure to meet these requirements will result in the determination of ineligibility for payments under programs specified in 7 CFR Part 1400. 2. INTEREST IN A FARMING OPERATION – a person or legal entity is considered to have an interest in a particular farming operation if the person or legal entity owns or rents land to or from that farming operation; has an interest in the agricultural commodities produced on the operation; or is a member of a joint operation that either owns or rents land to or from the farming operation, or has an interest in the agricultural commodities produced on that operation. 3. JOINT OPERATION - is a general partnership, joint venture, or similar organization. 4. PERSON – is a natural person (an individual) and does not include a legal entity. 5. ACTIVE PERSONAL LABOR – a person is considered to be providing active personal labor with respect to a farming operation if that person is directly and personally providing physical activities necessary to conduct the farming operation, including land preparation, planting, cultivating, harvesting, and marketing of agricultural commodities in the farming operation. Other qualifying physical activities include establishing and maintaining conserving covers and those physical activities necessary for livestock production for the farming operation. 6. ACTIVE PERSONAL MANAGEMENT – a person is considered to be providing active personal management with respect to a farming operation if that person is directly and personally providing the general supervision and direction of activities and labor involved in the farming operation; or providing services (whether performed on-site or off-site) reasonably related and necessary to the farming operation. The management activities must be critical to the profitability of the farming operation and performed under one or more of the following categories: 1) <u>Capital</u> which includes arranging financing and managing capital; acquiring equipment; acquiring land and negotiating leases; managing insurance and participating in USDA programs; 2) <u>Labor</u> which includes hiring and managing of hired labor; 3) <u>Agronomics and marketing</u> which includes selecting crops and making planting decisions; acquiring and purchasing of crop inputs; managing crops and making harvesting decisions; pricing and marketing of crop production. 7. CAPITAL – with respect to a farming operation is the funding provided by a person or legal entity to the farming operation in order for such operation to conduct farming activities. To be considered a countable contribution for a person or legal entity, the capital must have been derived from a fund or account separate and distinct from that of any other person or entity involved in such operation. Countable capital does not include the value of any labor or management which is contributed to the farming operation. A capital contribution may be a direct out-of-pocket input of a specified sum or an amount borrowed by the person or entity. Capital does not include advance program payments. 8. CONTRIBUTION – with respect to a farming operation is the provision of land, capital or equipment assets, and providing active personal labor, or active personal management to the farming operation in exchange for, or the expectation of, deriving benefits based solely on the success of the farming operation. 9. CUSTOM SERVICES – with respect to a farming operation is the hiring of a contractor or vendor that is in the business of providing such specialized services to perform services for the farming operation in exchange for the payment of a fee for such services performed. 10. ENTITY - is a corporation, joint stock company, limited liability company, association, limited partnership, limited liability partnership, irrevocable trust, revocable trust, estate, charitable organization, or other similar organization including any such organization participating in the farming operation as a partner in a general partnership, participant in a joint venture, a grantor of a revocable trust, or as a participant in a similar organization. 11. EQUIPMENT – with respect to a farming operation is the machinery and implements needed by the farming operation to conduct activities of the farming operation including machinery and implements involved in land preparation, planting, cultivating, harvesting or marketing of the crops produced by the farming operation. Equipment also includes machinery and implements needed to establish and maintain conserving covers. 12. FAMILY MEMBER – a person is considered to be a family member of another person in the farming operation of that person is related to the other as a lineal ancestor, lineal descendant, sibling, spouse, or otherwise by marriage. This relationship includes great grandparent, grandparent, parent, child (including legally adopted children and stepchildren), grandchild, great grandchild, sibling of family member in the farming operation, spouse of family member in the farming operation. 13. FARMING ENTITY – is the entity, including a combination of entities, conducting a farming operation at one or more locations. 14. FARMING OPERATION - is a business enterprise engaged in the production of agricultural products which is operated by a person or formal or informal entity which is eligible to receive payments, directly or indirectly. 15. LAND – with a respect to a contribution to a farming operation is agricultural land consisting of cropland, pastureland, wetland, or rangeland which meets the specific requirements of the applicable program for which payments or benefits are sought. 16. SUPPORTING DOCUMENTATION – is any information that supports the relevant representations made such as, but not limited to: articles of incorporation; corporate meeting minutes; stock certificates; organizational papers; trust agreement; last will or testament of a deceased individual; affidavit of heirship approved by Office of General Counsel; partnership agreement; property lease agreement; purchase agreement; land deed; lending security agreement; and financial statement. 17. All other terms utilized in this form shall be defined pursuant to 7 CFR Part 1400. 		

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Following is an example of CCC-902 Continuation.

4-24-14

216 Completing CCC-902E Continuations (Continued)

A Completing CCC-902E Continuations for 2014 and Subsequent Years (Continued)

Item	Instruction						
Part G							
1A through 1C	Enter information for all equipment used in the farming operation that is leased by the joint operation or entity in CCC-902E, Part A. For each type of equipment leased, enter the following: <ul style="list-style-type: none"> in item 1A, percent of total equipment used in the farming operation in item 1B, name of the party or entity from whom equipment is leased in item 1C, type of equipment leased. 						
1D	If joint operation or entity in CCC-902E, Part A leased equipment, indicate whether the equipment was leased from an individual or entity who has an interest in the farming operation of the joint operation or entity in CCC-902E, Part A.						
	<table border="1"> <thead> <tr> <th>IF the equipment was...</th><th>THEN select...</th></tr> </thead> <tbody> <tr> <td>leased from an individual or entity who has an interest in the farming operation of the joint operation or entity in CCC-902E, Part A</td><td>"Yes" and go to item 2.</td></tr> <tr> <td>not leased from an individual or entity who has an interest in the farming operation of the joint operation or entity in CCC-902E, Part A</td><td>"No" and go to Part H.</td></tr> </tbody> </table>	IF the equipment was...	THEN select...	leased from an individual or entity who has an interest in the farming operation of the joint operation or entity in CCC-902E, Part A	"Yes" and go to item 2.	not leased from an individual or entity who has an interest in the farming operation of the joint operation or entity in CCC-902E, Part A	"No" and go to Part H.
IF the equipment was...	THEN select...						
leased from an individual or entity who has an interest in the farming operation of the joint operation or entity in CCC-902E, Part A	"Yes" and go to item 2.						
not leased from an individual or entity who has an interest in the farming operation of the joint operation or entity in CCC-902E, Part A	"No" and go to Part H.						
2	If item 1D is "Yes", copies of lease agreements may be required for compliance purposes.						
Part H							
1A	Enter type of custom service, including but not limited to, tillage, planting, cultivating, chemical application, insect/pest scouting, etc.						
1B	Enter farm numbers the service will be applied.						
1C	Enter total number of acres for which custom services will be used.						
1D	Enter name of the custom farming service provider.						
Part J							
1	<p>In column A list each member or shareholder of the farming operation who is contributing active personal management.</p> <p>In column B, enter for each person in column A, the type of management duties provided to the farming operation. The duties and/or activities must be:</p> <ul style="list-style-type: none"> performed on a regular basis identifiable and documentable separate and distinct from the management activities performed by any other members or shareholders. <p>Note: These specific requirements are not applicable to heirs of estates or to the beneficiaries of trusts.</p> <p>In column C, for nonfamily joint operations only, enter the amount of time expended annually by each person listed in column A in the performance of the management duties and activities described in column B. Enter the amount either in hours or in the percentage of the total management required annually for the farming operation. Enter "NA" if not applicable.</p>						

216 Completing CCC-902E Continuations (Continued)

A Completing CCC-902E Continuations for 2014 and Subsequent Years (Continued)

Item	Instruction	
Part C		
5	IF...	THEN...
	none of the members listed in Part C, item 1A is a minor	select “N/A” (not applicable).
	any member listed in Part C, item 1A is a minor	provide the following information about that member.
A	Enter minor’s name.	
B	Enter minor’s date of birth.	
C	Enter name of the minor’s parent or guardian.	
D	Enter address of the parent or guardian.	
E	Enter parent or guardian’s TIN. Note: If complete TIN is already on file, only last 4 digits are required .	
F	IF any minor in item 5A...	THEN select...
(1)	is a producer on a farm and the parent or guardian has no interest	“Yes”.
	is a producer on a farm and the parent or guardian has an interest in the farming operation	“No”.
(2)	maintains a separate household from the parent or guardian and personally carries out all farming activities with respect to the minor’s own farming operation, including maintaining separate accounting	“Yes”.
	does not maintain a separate household from the parent or guardian and does not personally carry out all farming activities with respect to the minor’s own farming operation, including maintaining separate accounting	“No”.
(3)	who is represented by a court-appointed guardian or conservator, lives in a household other than the parents’ households, and has a vested ownership in the farm	“Yes”.
	who is represented by a court-appointed guardian or conservator, does not live in a separate household other than the parents’ households, and does not have a vested ownership in the farm	“No”.
(4)	If “Yes” is selected for all items F(1) through F(3), for the minor who has an interest in the farming operation of the entity or joint operation in CCC-902E, Part A, enter the name of the minor in the space provided.	

216 Completing CCC-902E Continuations (Continued)

A Completing CCC-902E Continuations for 2014 and Subsequent Years (Continued)

Item	Instruction
6	Select either of the following, as applicable: <ul style="list-style-type: none"> • “Yes”, if all individual members and shareholders in embedded entities and joint operations listed in Part C are U.S. citizens • “No”, if any individual member and shareholder in embedded entities and joint operations listed in Part C is not a U.S. citizen.
6A 1 and 2	For each member or shareholder who is an alien lawfully admitted into the U.S., list that member’s name and indicate whether this person possesses a valid I-551. Select “ No ” for any non-U.S. citizen who does not possess I-551.
FSA Only	FSA shall select “ Yes ” or “ No ” indicating that I-551 was presented, and initial.

216 Completing CCC-902E Continuations (Continued)

B Example of CCC-902E Continuation

Following is an example of CCC-902E Continuation.

*--

This form is available electronically. (See Page 5 for Privacy Act Statement.)

CCC-902E Continuation (02-10-16)	U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation	1. County Rio Lobo	3. Program Year 2016
CONTINUATION SHEET FOR FARM OPERATING PLAN FOR AN ENTITY Agricultural Act of 2014		2. State New Mexico	

For "actively engaged in farming" and other payment eligibility/limitation determinations.

This form is to be completed for an entity, including a joint operation, that is seeking benefits from the Farm Service Agency (FSA) under one or more programs that are subject to the regulations at 7 CFR Part 1400. This form collects farming and other information about the entity that receives program benefits directly using the tax identification number listed in Part A. This form also collects information about the members of such entity. An individual who receives program benefits directly as an individual must complete a CCC-902I with respect to that individual's operation. Payment eligibility is based upon the contribution of certain inputs to a farming operation such as land, capital, equipment, labor, and management by the entity listed in Part A. The information on this form will be used by FSA to determine payment eligibility and limitation of payments by direct attribution.

This form provides additional space for specific items on the CCC-902E.

Name of Legal Entity filing CCC-902E: **Parker Family Organics, Inc.**

2 Number of additional CCC-902E Continuations are used to record all information for this entity

PART C - MEMBER/SHAREHOLDER INFORMATION (Continued from CCC-902E)

1. Members - List all Members/Shareholders of the entity identified in Part A of this form.

A. Name	B. Tax ID Number (Last 4 digits if already on file)	C. % Share	D. Position and Salary (if applicable)	E. Family Member* Relationship (if applicable)	F. Does this member have signature authority for the legal entity? (Yes or No)
Justin Parker	XXXX	5	\$	sibling	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Jason Parker	XXXX	5	\$	sibling	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Jennifer Parker	XXXX	5	\$	sibling	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Jackson Parker	XXXX	5	\$	sibling	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO

* Family member means great grandparent, grandparent, parent, child (including legally adopted children and stepchildren), grandchild, great grandchild, sibling of family member in the farming operation, spouse of family member in the farming operation.

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.

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216 Completing CCC-902E Continuations (Continued)

B Example of CCC-902E Continuation (Continued)

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CCC-902E Continuation (02-10-16)				Page 2 of 5						
Name of Legal Entity filing CCC-902E: <u>Parker Family Organics, Inc.</u>										
2. Number of additional CCC-902E Continuations are used to record all information for this entity										
PART C - MEMBER/SHAREHOLDER INFORMATION (Continued from CCC-902E)										
2. If any member listed above is an Estate or Trust, list the Executor, Administrator or Grantor.										
A. Name of Estate or Trust		B. Name of Executor/Administrator/Grantor(s)								
3. Embedded Entities - if any member or shareholder listed in item 1 is a legal entity, a CCC-901, Member's Information, must also be completed and submitted concurrent with this CCC-902E. Additionally, CCC-902E must be completed and submitted for each embedded entity.										
<input type="checkbox"/> Check if CCC-901 is attached. <input type="checkbox"/> Check if CCC-902Es for embedded entities are attached.										
4. Other Farming Interests – Members of the entity shown in Part A have interest in the following farming operations conducted under other names.										
A. Member Name	B. Name of Farming Interest(s)	C. Tax ID Number of Farming Interest <small>(Last 4 digits if already on file)</small>	D. Count(ies) and State(s) where Farming Interest(s) are Located							
Justin Parker	Parker Organics Inc.	XXXX	Yuma, CO							
Jason Parker	Parker Enterprises Inc.	XXXX	Pecos, TX							
Jennifer Parker	Parker Holdings LLC	XXXX	Parmer, NM							
Jackson Parker	Parker Commodities Inc.	XXXX	Parmer, NM							
PART D – SUMMARY OF MEMBER/SHAREHOLDER CONTRIBUTIONS TO THE FARMING OPERATION (Continued from CCC-902E)										
1. What contributions to the farming operation identified in Part A will be made by the Members listed in PART I? Enter the following information for the contributions to be made by the members/shareholders.										
A. Member's Name	B. Capital (Current Year)%	C. Land %	D. % of Owned Land	E. Equipment %	F. % of Owned Equipment	G. Labor (%)			H. Management (%)	
						Hired	Active Personal	Check if 1000 Hours	Hired	Active Personal
Justin Parker							5	<input type="checkbox"/>		5
Jason Parker							5	<input type="checkbox"/>		5
Jennifer Parker							5	<input type="checkbox"/>		5
Jackson Parker							5	<input type="checkbox"/>		5
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		

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216 Completing CCC-902E Continuations (Continued)

B Example of CCC-902E Continuation (Continued)

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CCC-902E Continuation (02-10-16)				Page 3 of 5	
Name of Legal Entity filing CCC-902E: Parker Family Organics, Inc.					
2 Number of additional CCC-902E Continuations are used to record all information for this entity					
PART F - CAPITAL SOURCES and USES (Continued from CCC-902E)					
A. Type of Capital Contribution	B. Name of Loan or Credit Source	C. Guarantor's Name	D. Credit Source or Guarantor's Affiliation or Interest in the Farming Operation	E. % of Total Capital	
				%	
				%	
				%	
				%	
				%	
				%	
				%	
				%	
PART G - LEASED EQUIPMENT (All percentages are based on annual rental values.) (Continued from CCC-902E)					
1. Leased Equipment: Enter the following information for ALL leased equipment to used by the farming operation identified in Part A:					
A. Percent of Total Equipment Used in the Farming Operation	B. Name of Individual/Entity Equipment is Leased From	C. Type of Equipment Leased	D. Does Individual/Entity the equipment is leased from have an interest in this farming operation?		
%			<input type="checkbox"/> Yes <input type="checkbox"/> No		
%			<input type="checkbox"/> Yes <input type="checkbox"/> No		
%			<input type="checkbox"/> Yes <input type="checkbox"/> No		
%			<input type="checkbox"/> Yes <input type="checkbox"/> No		
%			<input type="checkbox"/> Yes <input type="checkbox"/> No		
%			<input type="checkbox"/> Yes <input type="checkbox"/> No		
%			<input type="checkbox"/> Yes <input type="checkbox"/> No		
2. Lease Agreements: If Item 1D is "YES" acceptable documentation for this relationship may be required for compliance purposes.					
PART H - CUSTOM SERVICES (Continued from CCC-902E)					
1. Custom Services to be used in the farming operation.					
A. Type of Service(s)	B. Farm Number(s)	C. Number of Acres	D. Name of Provider		
Insect Scouting	580, 1651, 2927	80	Varmint Exterminators Inc.		
Weed Removal	429, 579, 1459	290	Weed Pullers Inc.		

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216 Completing CCC-902E Continuations (Continued)

B Example of CCC-902E Continuation (Continued)

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CCC-902E Continuation (02-10-16)		Page 4 of 5	
Name of Legal Entity filing CCC-902E: Parker Family Organics, Inc.			
2 Number of additional CCC-902E Continuations are used to record all information for this entity			
PART J – MANAGEMENT (Continued from CCC-902E)			
Enter the managerial duties required for this farming operation which are provided personally by member(s) or shareholders of the entity or joint operation identified in Part A.			
1. Active personal management: List each member or shareholder in column A; the specific managerial duties/activities that will be performed personally by each member or shareholder in column B. For nonfamily member operations only , complete items in column C to include the amount of time expended annually, either in hours or as a percentage of the total management hours required for the farming operation.			
A. Member/Shareholder	B. Duties/Activities	C. Time expended annually (For nonfamily member operations only)	
Justin Parker	Marketing and Promotion	NA hrs.	%
Jason Parker	Direct Sales to Public	NA hrs.	%
Jennifer Parker	Direct Sales to Public	NA hrs.	%
Jackson Parker	Storage and Transportation	NA hrs.	%
		hrs.	%
		hrs.	%
		hrs.	%
		hrs.	%
		hrs.	%
		hrs.	%
		hrs.	%
PART K – INFORMATION ABOUT MINORS (Continued from CCC-902E)			
1. Minor Members or Interest Holders – For any Member or Interest Holder who is minor, provide the following: <input checked="" type="checkbox"/> N/A			
A. Minor's Name	B. Date of Birth	C. Parent or Guardian's Name	D. Parent or Guardian's Address
			E. Parent or Guardian's SSN or Tax ID Number (Last 4 digits if already on file)
F. Separate Status of Minors:			
(1) Is any minor a producer on a farm in which the parent or guardian has no interest?			<input type="checkbox"/> YES <input type="checkbox"/> NO
(2) Does any minor maintain a separate household from the parent or guardian and personally carry out farming activities with respect to the minor's farming operation, including maintaining separate accounting?			<input type="checkbox"/> YES <input type="checkbox"/> NO
(3) Does any minor who is represented by a court-appointed guardian or conservator responsible for the minor, a) live in a household other than the parents' household(s), and b) have a vested ownership interest in the farm?			<input type="checkbox"/> YES <input type="checkbox"/> NO
(4) If any minor with interest in this farming operation can answer "YES" to Items F(1) through F(3), list that minor's name:			
PART L – INFORMATION ABOUT CITIZENSHIP (Continued from CCC-902E)			
1. Citizenship Status – Is each member and interest holder of the entity identified in Part A, and any embedded entity identified in Item I, a US Citizen? <input checked="" type="checkbox"/> YES, all members/interest holders are US Citizens <input type="checkbox"/> NO, one or more members is not a US Citizen – Complete Item A			
A. For each member or interest holder (direct or embedded) who is not a US Citizen provide the following:			
1. Name of Individual	2. This individual has a valid Form I-551	FOR FSA USE ONLY	
		Form I-551 Presented to FSA	CCC Initials
	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	
	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	
	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	

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B Example of CCC-902E Continuation (Continued)

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[illegible]

***--Section 3.5 Joint Operations of Non-Family Members**

217 General Partnerships, Joint Operations, and Joint Ventures of Non-family Members

A Applicability

This section does not apply and does not change the requirements for actively engaged in farming and payment eligibility for the following:

- spouses
- landowner using the landowner exemption
- farming operations comprised of all family members as defined in subparagraph 213 A.

B Requirements effective for 2016 through 2018

Requirements of this section **are applicable** when a farming operation represents for 2016, 2017, and/or 2018 program years, all of the following:

- general partnership, joint operation, or joint venture
- all members do not meet the definition of family member in subparagraph 213 A
- more than 1 member is seeking an actively engaged in farming determination with only a significant contribution of active personal management, or a significant contribution of the combination of active personal labor and active personal management.

Requirements of this section **do not apply** if a farming operation for 2016, 2017, and/or 2018 program years represents either of the following:

- all persons who are partners, stockholders, or persons with an ownership interest in the farming operation, or of a legal entity that is a member of the farming operation, meet the definition of family member in subparagraph 213 A; or

Example: A joint operation's member are all LLC's and/or corporations, but the interest holders of all the legal entities meet the definition of family member. This is considered a joint operation comprised of family members for the application of these new provisions.

- only 1 person with an interest in the farming operation is seeking an actively engaged in farming determination with only a significant contribution of active personal management, or a significant contribution of the combination of active personal labor and active personal management.

Note: All other requisite and at-risk contributions of land, capital, equipment, and labor are collectively made by the general partnership, joint operation, or joint venture, or by its members.--*

--218 Definitions*A Terms and Documents**

All terms defined and all documents issued according to this handbook are applicable to this section, except as otherwise provided.

B Additional Definitions

The following definitions are also applicable to this section:

Active personal management means:

- personally providing and participating in management activities considered critical to the profitability of the farming operation; and,
- duties performed under 1 or more of the following categories.

Capital	Labor	Agronomics
Arranging financing and managing capital.	Hiring or all labor services.	Selecting crops.
Acquiring equipment.	Arranging custom services.	Planting decisions.
Acquiring land and negotiation of leases.	Management of all labor resources used in the operation.	Acquiring and purchasing of crop inputs.
Managing insurance.		Managing growing crops.
Managing the operation's participation in USDA programs.		Making harvest decisions
		Pricing and marketing of crop production.

Farm manager means a person with an interest in the farming operation who uses a significant contribution of active personal management, or a significant contribution of the combination of active personal labor and active personal management to meet the requirements to be considered actively engaged in farming.

Significant contribution of active personal management means the active personal management performed by a person, with a direct or indirect ownership interest in the farming operation that is:

- on a regular, continuous, and substantial basis for the farming operation; and
- meets at least 1 of the following to be considered significant:
 - (1) equals at least 25 percent of the total management hours required for the farming operation on an annual basis; **or**
 - (2) equals at least 500 hours of management activities annually for the farming operation.--*

--218 Definitions (Continued)*B Additional Definitions (Continued)**

Significant contribution of the combination of active personal labor and active personal management means a contribution of active personal labor and active personal management by a person with direct or indirect interest in the farming operation that:

- is critical to the profitability of the farming operation
- is performed on a regular, continuous, and substantial basis; and
- when added together, meets the following required number of hours.

Combination of Active Personal Labor and Active Personal Management – Requirement for a Significant Contribution (In hours) (Annually)		
Management Contribution in Hours	Labor Contribution in Hours	Meets the Minimum Threshold for Significant Contribution, in Hours
475	75	550
450	100	550
425	225	650
400	250	650
375	375	750
350	400	750
325	425	750
300	550	850
275	575	850
250	600	850
225	625	850
200	650	850
175	675	850
150	800	950
125	825	950
100	850	950
75	875	950
50	900	950
25	925	950

There are 5 total hourly thresholds for a significant contribution of the combination of active personal labor and active personal management, based on a prorated combination of each type of contribution.

Example: A combined contribution where the majority of the contribution is management is measured against the 550 total hour threshold which is weighted toward the 500 hour standard for management; whereas a combined contribution, where the majority of the contribution is labor, is measured against a 950 hour threshold which is weighted toward the 1,000 hours required for a significant contribution of labor.--*

--218 Definitions (Continued)*B Additional Definitions (Continued)**

This standard will apply to each person that a farming operation requests to qualify as actively engaged in farming by making a significant contribution of the combination of labor and management, rather than only a significant contribution of management.

Under these weighted thresholds, 2 contributions of the same total contributed number of hours could have a different result, as it will depend upon how many hours of total contribution are management and how many hours are labor.

Example: A total combined contribution of 650 hours consisting of 250 hours of management and 400 hours of labor would not qualify as a significant contribution, whereas a total combined contribution of 650 hours consisting of 400 hours management and 250 hours of labor would qualify as a significant contribution.

219 Restrictions on Active Personal Management Contributions**A One Member**

A person's contribution of active personal management, or the combination of active personal labor and active personal management, to a farming operation will qualify only 1 member of the farming operation as actively engaged in farming and with a separate payment limitation as defined in this section.

B Other Members

Other persons in the same farming operation are not precluded from making management contributions, but such contributions will not be recognized to meet the requirements of being a significant contribution of active personal management under this section.--*

--220 Restrictions on Farm Managers*A One Farm Manager**

Only 1 Farm Manager, as defined in this section, will be allowed for a farming operation with any nonfamily members, except as provided in subparagraph B.

B Exceptions for Additional Farm Managers

A farming operation with nonfamily members may qualify for additional farm managers, for a maximum of 3 managers for the operation, if the farming operation and its members meet the criteria in the following table.

OPERATION SIZE	OPERATION COMPLEXITY
<p>Produces:</p> <ul style="list-style-type: none"> • and markets crops on 2,500 acres or more of cropland; or • honey with more than 10,000 hives; or • wool from a flock of more than 3,500 ewes. <p>FSA STC's may adjust the limitations described up or down by not more than 15 percent if the FSA STC determines that the relative size of a farming operation in the State requires a modification of either or both of these limitations.</p> <p>If the FSA STC seeks to make a larger adjustment, DAFP review and approval is required of such request.</p>	<ul style="list-style-type: none"> • Number and types of livestock, and/or crops. • Other agricultural products produced. • Marketing channels used. • Geographical area covered by the farming operation. <p>Any determination by an FSA STC that a farming operation is complex must be reviewed by and concurrence obtained from DAFP to be applied.</p>
Member Records of Management Activities	
Each person must maintain contemporaneous records or logs of management activities performed throughout the entire crop year.	

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--221 Request and Approval of Additional Farm Managers*A Additional Farm Managers**

Any farming operation requesting 1 or 2 additional farm managers must do the following:

- submit a completed CCC-902 FM to COC for the approval of additional farm managers
- provide the required documentation specified in subparagraph 220 B (operation size, operation complexity, and member records of management activities).

B Review and Approval of Written Requests

Approval authority for additional farm managers resides with the local COC and STC as follows.

Approval Authority	Operational Size	Operational Complexity	Both Operational Size and Complexity
COC only.	X		
STC with DAFP concurrence.		X	X

Both operational size and operational complexity standards must be met by the farming operation for the approval of 2 additional farm managers, not to exceed a total of 3 farm managers for the farming operation.

Written requests for 1 additional farm manager based on operational size only require review and approval or disapproval by the local COC.

Written requests for 1 additional farm manager based on operational complexity only require:

- acceptance and review by COC
- recommendation from COC to STC
- completion of CCC-905 by STC
- approval or disapproval by STC
- concurrence from DAFP, if necessary.--*

***--221 Request and Approval of Additional Farm Managers (Continued)**

B Review and Disapproval of Written Requests (Continued)

Written requests for 2 additional farm managers require **all** of the following:

- acceptance and review by COC
- recommendation from FSA COC to STC
- completion of CCC-905 by STC
- approval or disapproval by STC
- concurrence from DAFP, if necessary.

C Review and Disapproval of Written Requests

Any request for additional farm managers that is disapproved requires timely written notice to the farming operation and its members and shall include all of the following:

- explanation and reason(s) for the disapproval
- administrative appeal rights according to 1-APP.--*

--222 Recordkeeping Requirements*A Management Activity Record**

Any farming operation requesting more than 1 person qualify as actively engaged in farming by making a significant contribution of active personal management, must maintain contemporaneous records or activity logs for **all** persons that make contribution of management to the farming operation under this section, but are **not** limited to the following:

- location, either on-site or remote, where the management activity was performed
- time expended and duration of the management activity performed
- description of management activity.

B Activity Record Maintenance and Availability

To qualify as providing a contribution of active personal management, each person in a farming operation covered by the section must:

- maintain these records and supporting business documentation; and
- timely make the records available for review by the appropriate FSA reviewing authority, if requested.

C Failure to Maintain Required Management Activity Records

If a person fails to meet the requirements of subparagraphs A and B, then both of the following will apply:

- the person's contribution of active personal management as represented to the farming operation for payment eligibility purposes will be disregarded; and
- the person's payment eligibility status will be re-determined for the applicable program year.

D CCC-902MR

The management activity record may be used in the following situations:

- for producers to meet the recordkeeping requirements in this paragraph
- for consistency in the evaluation by COC and other FSA reviewing authority of the management activities represented as performed by producers.

See paragraph 226 for an example of a management activity record.--*

***--223 Forms and Information Collections**

A Manual forms

For manual collections when the business file process is not available, use the following:

- CCC-901, members information of legal entities
- CCC-902, continuation and addendum when necessary
- CCC-902E, for legal entities and joint operations.

B Business file process

Whenever possible, use the business file process for all of the following:

- updates to the current farm operating plan on file
- filing of a new farm operating plan, either for an existing farming operation or for a new farming operation.--*

--224 Application of this section*A Options available**

Each multi-member, non-family joint operation will be required to choose 1 of the following options, each with associated conditions for compliance with the revised payment eligibility provisions.

Note: The “Default” is only 1 member in the farming operation can claim a significant contribution of active personal management, either exclusively, or in combination with active personal labor, to qualify as actively engaged in farming.

Option No. 1 (1manager)	Option No. 2 (2-3 managers)
<p>Accept this Option with the following conditions.</p> <ul style="list-style-type: none"> Choose which member is the farm manager. This means only this member may claim a significant contribution of active personal management, either exclusively or in combination with active personal labor, for a determination actively engaged in farming. The farm manager must meet the measurable standards for a significant contribution of active personal management; or the significant contribution of the combination of active personal labor and active personal management for a determination of actively engaged in farming. All other members must claim significant contributions of active personal labor for a determination of actively engaged in farming. Any contributions of management will not apply toward meeting the requirements of actively engaged in farming. Management activity records are not required from each member. A contribution of active personal management or active personal labor by a person or member will qualify only 1 person or member of the farming operation as actively engaged in farming. 	<p>Accept this Option with the following conditions.</p> <ul style="list-style-type: none"> Choose which members, not to exceed 3 members total, claim a significant contribution of active personal management, either exclusively or in combination with active personal labor, for a determination of actively engaged in farming. Submit request(s) for the 1 or 2 additional members (farm managers) based on size and/or complexity of the farming operation. Include documentation that support the request(s) for these members to be approved in a management role. Upon approval of the request(s): <ul style="list-style-type: none"> all members are required to keep and maintain a management activity record for the program year each farm manager must meet the measurable standards for a significant contribution of active personal management; or the significant contribution of the combination of active personal labor and active personal management for the purpose of being determined actively engaged in farming. All other members must claim significant contributions of active personal labor for a determination of actively engaged in farming. Any contributions of management will not apply toward meeting the requirements of actively engaged in farming. A contribution of active personal management or active personal labor by a person or member will qualify only 1 person or member of the farming operation as actively engaged in farming.

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*--225 Request for Additional Farm Managers

A Written Request

The following is an example of a completed CCC-902FM, which is to be used for a written request for additional farm managers.

This form is available electronically.		(See Page 2 for Privacy and Paperwork Reduction Act Statements)	
CCC-902FM (02-10-16)		U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation	
REQUEST FOR ADDITIONAL FARM MANAGERS		1. County	3. Program Year
		2. State	
		Front	2016
		KS	
4. Name and Address of Farming Operation Wildcat Land & Cattle 1200 Maverick Rd Blue Stem, KS XXXXX-XXXX			
PART A - DEFINITIONS, REQUIREMENTS, RESTRICTIONS, EXCEPTIONS			
<p><u>Farm Manager</u> means a person with an interest in a farming operation who meets all requirements to be considered actively engaged in farming with only a significant contribution of active personal management, and no labor, or a significant contribution of the combination of active personal labor and active personal management.</p> <p>Only one (1) <u>Farm Manager</u> will be allowed for any 2016 through 2018 farming operation with any nonfamily members.</p> <p>A farming operation with nonfamily members may qualify for additional farm managers, for a maximum of three (3) for the operation, if the farming operation and its members meet the criteria described in 1, 2, and 3 below.</p>			
1. Operation Size		2. Operation Complexity	
<ul style="list-style-type: none"> • Produces and markets crops on 2,500 acres or more of cropland; or • Produces honey with more than 10,000 hives; or • Produces wool from a flock of more than 3,500 ewes. 		<ul style="list-style-type: none"> • Number and types of livestock, crops, and other agricultural products produced • Marketing channels utilized • Geographical area covered by the farming operation. 	
3. Member Records of Management Activities			
<p>Each person in the farming operation must maintain contemporaneous records or logs (CCC-902 MR) of the management activities performed throughout the entire crop year.</p> <ul style="list-style-type: none"> • For one additional farm manager, 1 or 2, and 3 must be met. A written request for one additional farm manager based only on operation size is approved or disapproved by the local FSA County Committee. • For two additional farm managers, 1, 2, and 3 must all be met. A written request for two additional farm managers is accepted by the local FSA County Committee; submitted to the State FSA Committee for approval or disapproval; and subject to review by the Deputy Administrator for Farm Programs (DAFP) for concurrence. 			
PART B - REQUEST FOR ADDITIONAL FARM MANAGERS (Select Only One)			
<p><u>This request is for:</u></p> <p><input type="checkbox"/> One additional farm manager. (Criteria in 1 or 2, and 3 must be met.)</p> <p><input checked="" type="checkbox"/> Two additional farm managers. (Criteria in 1, 2, and 3 must all be met.)</p>			
PART C - SUPPORTING DOCUMENTATION			
<p>Check the items of supporting documentation attached and/or provided.</p>			
1. Operation Size		2. Operation Complexity	
<input checked="" type="checkbox"/> CCC-902E, Farm Operating Plan, Part E, Land		<input checked="" type="checkbox"/> CCC-902E, Farm Operating Plan, Part E, Land	
<input checked="" type="checkbox"/> FSA-578, Report of Acreage		<input checked="" type="checkbox"/> FSA-578, Report of Acreage	
<input checked="" type="checkbox"/> Copies of land leases.		<input type="checkbox"/> Copies of land leases.	
<input type="checkbox"/> Inventories of livestock and production assets reported for tax purposes.		<input checked="" type="checkbox"/> Inventories of livestock and production assets reported for tax purposes.	
<input type="checkbox"/> Copies of applications for program benefits or loan assistance that include inventories of livestock, livestock products, and agricultural commodities produced.		<input checked="" type="checkbox"/> Copies of applications for program benefits or loan assistance that include the inventories of livestock, livestock products, and agricultural commodities produced.	
<input type="checkbox"/> Other.		<input checked="" type="checkbox"/> Copies of marketing agreements and sales receipts.	
3. Signature of Authorized Representative (By)		4. Title/Relationship of the Individual Signing in Representative Capacity	
/s/ John Smith		President, Wildcat Land & Cattle	
		5. Date (MM-DD-YYYY)	
		03-29-2016	

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*--225 Request for Additional Farm Managers (Continued)

A Written Request (Continued)

CCC-902FM (02-10-16)

Page 2 of 2

General Information

The Agricultural Act of 2014; placed restrictions on the number of members of a non-family joint operation that may qualify as actively engaged in farming by a contribution of active personal management to the farming operation. Effective for the 2016 program year, such farming operations are afforded one member that may use a significant contribution of active personal management, or a significant contribution of the combination of active personal labor and active personal management, exclusively to meet the requirements to be considered actively engaged in farming. The person or member afforded this active management role is also defined as a Farm Manager for the purpose of administering this new management provision. Additional persons or members of the farming operation who also have this active management role and who may meet the definition of Farm Manager, may be requested by the farming operation to be allowed to use such contribution to meet the requirements to be considered actively engaged in farming. However, as provided on page 1 of this form, specific size and/or complexity standards must be met by the farming operation for the approval of up to 2 additional Farm Managers. The completion of this form is to make the request for the approval of up to 2 additional Farm Managers for the specified farming operation. Supporting documentation is required before this request will be considered completed and filed with the local FSA County Committee for consideration.

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 7 CFR Part 1400, the Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), and the Agricultural Act of 2014 (Pub. L. 113-79). The information disclosed will be used to determine eligibility to participate in and receive program payments and benefits under a CCC or FSA program for members of the farming operation documented on this Request for Additional Farm Managers. The information collected on this form may be disclosed to other Federal, State, Local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in applicable Routine Uses identified in the System of Records Notice for USDA/FSA-2, Farm Records File (Automated). Providing the requested information is voluntary. However, failure to furnish the requested information may result in a determination of ineligibility for program benefits for one or more members of the specified farming operation.

This information collection is exempted from the Paperwork Reduction Act as specified in the Agricultural Act of 2014 (Pub. L. 113-79, Title I, Subtitle F, Administration). The provisions of criminal and civil fraud, privacy, and other statutes may be applicable to the information provided.
RETURN THIS COMPLETED FORM TO YOUR COUNTY FSA OFFICE.

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.

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*--225 Request for Additional Farm Managers (Continued)

B CCC-905

Following is an example of a completed worksheet for the determination of operational complexity for additional farm managers.

This form is available electronically.		(See Page 2 for Instructions)		
CCC-905 (02-10-16)		U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation		1. County Front
For State FSA Committee use only WORKSHEET FOR THE DETERMINATION OF OPERATIONAL COMPLEXITY FOR ADDITIONAL FARM MANAGERS		2. State KS		3. Program Year 2016
		4. Name and Address of Farming Operation Wildcat Land & Cattle 1200 Maverick Rd. Blue Stem, KS XXXXX-XXXX		
PART A – ELEMENTS AND CHARACTERISTICS OF THE FARMING OPERATION Enter an "X" next to following elements, characteristics, and practices that describe the farming operation listed in Item 4 and as evidenced by the information provided with the CCC-902 FM.				
1. Crops	2. Livestock (Foundation herds and flocks)	3. Livestock Products (Offspring and results)	4. Geographical Area Covered	5. Farm Program Participation (Check all that applies)
<input checked="" type="checkbox"/> NAP Crops <input checked="" type="checkbox"/> Non-NAP Crops	<input checked="" type="checkbox"/> Beef <input checked="" type="checkbox"/> Dairy <input checked="" type="checkbox"/> Swine <input checked="" type="checkbox"/> Poultry <input checked="" type="checkbox"/> Sheep <input checked="" type="checkbox"/> Goats	<input checked="" type="checkbox"/> Feeders <input checked="" type="checkbox"/> Finished <input checked="" type="checkbox"/> Milk <input checked="" type="checkbox"/> Eggs <input checked="" type="checkbox"/> Wool <input checked="" type="checkbox"/> Mohair	<input checked="" type="checkbox"/> Multiple counties located in one State <input checked="" type="checkbox"/> Multiple counties located in multiple States	<input checked="" type="checkbox"/> FSA administered programs <input type="checkbox"/> NRCS administered programs <input checked="" type="checkbox"/> RMA administered programs
6. Marketing channels utilized		7. Remarks		
<input checked="" type="checkbox"/> Cash/conventional (sale upon delivery) <input checked="" type="checkbox"/> Forward contracting, futures, options <input type="checkbox"/> Fresh/Direct to consumer <input type="checkbox"/> Processed (bottled, bagged, or packaged before sale)				
PART B – FINDINGS AND CONCLUSIONS				
1. Number of elements, characteristics, and practices indicated by a "X"		2. Operation Complexity		
Are the majority of the elements, characteristics, and practices specified in Part A indicated with a "X"? Select only one of the following: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Majority means more than 50 percent of the 13 total possible elements, characteristics, and practices of operational complexity.		If "Yes," the farming operation listed in Item 4 can be considered a complex farming operation for the approval of an additional farm manager. If "No," the farming operation listed in Item 4 cannot be considered a complex farming operation.		
3. Signature of State Committee Chairperson or representative			4. Date (MM-DD-YYYY)	
/s/ Martha J. Farmer, Chairperson			04/12/2016	

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*--225 Request for Additional Farm Managers (Continued)

B CCC-905 (Continued)

CCC-905 (02-10-16)

Page 2 of 2

General Information

Under regulations at 7 CFR Part 1400, as amended by the Agricultural Act of 2014, restrictions were placed on the number of members of a non-family joint operation that may qualify as actively engaged in farming by a contribution of active personal management to the farming operation. Effective for the 2016 program year, such farming operations are afforded one member that may use a significant contribution of active personal management, or a significant contribution of the combination of active personal labor and active personal management, exclusively to meet the requirements to be considered actively engaged in farming. The person or member afforded this active management role is also defined as a Farm Manager for the purpose of administering this new management provision. Additional persons or members of the farming operation who also have this active management role and who may meet the definition of Farm Manager, may be requested by the farming operation to be allowed to use such contribution to meet the requirements to be considered actively engaged in farming.

The purpose of this form is to:

- document the observations made of the farm operation's supporting evidence of complexity
- provide all STC's a means for the consistent evaluation of evidence in the determination of complexity for farming operations nationwide
- record a STC's actions in consideration of the respective farming operation's request for additional manager(s), submitted by the completion of the CCC-902 FM,
- document a STC's determination of operation complexity in the event of an appeal of the result.

This form is for State FSA Committee use only.

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, age, disability, sex, gender identity including gender expression, sexual orientation, disability, age, marital status, family/parental status, income derived from 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, 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.

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, S.W., 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.

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*--226 Management Activity Record

A Written Record

The following is an example of CCC-902MR (Management Activity Record), to be completed for **each** member, for 1 month's time.

This form is available electronically.		(See Page 2 for Privacy Act and Paperwork Reduction Act Statements)																													
CCC-902MR (02-10-16)		U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation MANAGEMENT ACTIVITY RECORD (See Page 2 for information on eligible management activities and recordkeeping requirements)																													
		1. Program Year 2016 2. Month April																													
Enter the number of hours of time expended for performance of each management activity item in the column for day of the month the actions were completed.																															
3. Management Activities	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
Capital																															
Banking and Financing					5	5					5							5		5						4					
Money Management	4							4				4	5	8	8							4							8		
Equipment Acquisition																															
Land Acquisition																															
RMA and Insurance Acquisition				3															5		6										
USDA and NRCS Programs																										3					
Labor																															
Hiring Labor Services																															
Labor Management																															
Custom Services																															
Agronomics																															
Crop Selection																															
Planting Decisions																															
Acquisition of Inputs																															
Crop Management																															
Harvest Decisions and Harvest Management																															
Marketing Decisions and Actions																															
4. TOTAL HOURS	94	4		3	5	5		4			5	4	5	8	8			5	5	5	6	4				7		8			
5. Location																															
Farm (F) Remote (R)	F			F	F	F		F			F	F	F	F	F			F	F	F	F	F				F		F			
I certify that all the information entered on this document and any supporting documentation is true and correct. I understand furnishing incorrect information will result in forfeiture of payments and may result in the assessment of a penalty.																															
6. Name of Farming Operation Wildcat Land & Cattle										7. Signature of Individual Member of the Farming Operation /s/ Wanda Wildcat										8. Date (MM-DD-YYYY) 05-05-2016											

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--226 Management Activity Record (Continued)*A Written Record (Continued)**

The following is the reverse side of the CCC-902MR.

CCC-902MR (02-10-16)	Page 2 of 2
<p style="text-align: center;">Active Personal Management Activities</p> <p>Active personal management means personally providing and participating in management activities considered critical to the profitability of the farming operation and performed under one or more of the following categories:</p> <ol style="list-style-type: none"> 1. Capital, which includes: <ol style="list-style-type: none"> A. Arranging financing and managing capital; B. Acquiring equipment; C. Acquiring land and negotiating leases; D. Managing insurance; and E. Managing participation in USDA programs; 2. Labor, which includes hiring and managing of hired labor; and 3. Agronomics and marketing, which includes: <ol style="list-style-type: none"> A. Selecting crops and making planting decisions; B. Acquiring and purchasing crop inputs; C. Managing crops and making harvest decisions; and D. Pricing and marketing of crop production. 	<p style="text-align: center;">Recordkeeping Requirements</p> <p>Any person or member seeking to qualify as making a significant contribution of active personal management must maintain contemporaneous records of activity logs for all persons that make any contribution of any management to a farming operation under this subpart that must include, but are not limited to, the following:</p> <ol style="list-style-type: none"> 1. Location where the management activity was performed; and 2. Time expended and duration of the management activity performed. 3. To qualify as providing a significant contribution of active personal management each person covered by this subpart must: <ol style="list-style-type: none"> A. Maintain these records and supporting business documentation; and B. If requested, timely make these records available for review by the appropriate FSA reviewing authority.
<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 7 CFR Part 1400, the Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), and the Agricultural Act of 2014 (Pub. L. 113-79). The information disclosed will be used to determine eligibility to participate in and receive program payments and benefits under a CCC or FSA program as a member of the farming operation documented and certified on this Management Activity Record. The information collected on this form may be disclosed to other Federal, State, Local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in applicable Routine Uses identified in the System of Records Notice for USDA/FSA-2, Farm Records File (Automated). Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility for program benefits.</p> <p style="text-align: center;">This information collection is exempted from the Paperwork Reduction Act as specified in the Agricultural Act of 2014 (Pub. L. 113-79, Title I, Subtitle F, Administration). The provisions of criminal and civil fraud, privacy, and other statutes may be applicable to the information provided. RETURN THIS COMPLETED FORM TO YOUR COUNTY FSA OFFICE.</p> <p><i>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.</i></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>	

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*--227 Farm Operating Plan

A CCC-902E

The following is an example of a completed manual CCC-902E for a joint operation that illustrates the requirements covered in this section.

This form is available electronically. CCC-902E (02-10-16)		U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation FARM OPERATING PLAN FOR AN ENTITY <i>Agricultural Act of 2014</i>		(See Page 5 for Privacy Act Statement.)	
		1. County Front		3. Program Year 2016	
		2. State KS			
For "actively engaged in farming" and other payment eligibility/limitation determinations. <i>This form is to be completed for an entity, including a joint operation, that is seeking benefits from the Farm Service Agency (FSA) under one or more programs that are subject to the regulations at 7 CFR Part 1400. This form collects farming and other information about the entity that receives program benefits directly using the tax identification number listed in Part A. This form also collects information about the members of such entity. An individual who receives program benefits directly as an individual must complete a CCC-902I with respect to that individual's operation. Payment eligibility is based upon the contribution of certain inputs to a farming operation such as land, capital, equipment, labor, and management by the entity listed in Part A. The information on this form will be used by FSA to determine payment eligibility and limitation of payments by direct attribution.</i>					
PART A - ENTITY INFORMATION					
1. Farming Entity's Name and Address (Include Zip Code) Wildcat Land & Cattle 1200 Maverick Rd Blue Stem, KS XXXXX-XXXX			2. Tax Identification Number (If the taxpayer identification number is already on file with FSA, only the last 4 digits are required) XXXX		
			3. Date of Formation (MM-DD-YYYY) 01-10-2014		
PART B - TYPE OF OPERATION (Select only one)					
1. Select appropriate type of operation that defines the entity identified in Part A: <input checked="" type="checkbox"/> General Partnership <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Estate <input type="checkbox"/> City, County or State-owned Entity <input type="checkbox"/> Joint Venture <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Charitable/Tax-exempt Organization <input type="checkbox"/> Indian Tribe <input type="checkbox"/> Sole Proprietorship/DBA <input type="checkbox"/> Revocable/Living Trust <input type="checkbox"/> Public School <input type="checkbox"/> Other: <input type="checkbox"/> Corporation <input type="checkbox"/> Irrevocable Trust					
2. Supporting documentation (such as articles of incorporation, trust papers, partnership agreement, evidence of heirship, and operational authorities of all shareholders, members and owners) is required, except for public schools, States, State entities, cities, and counties, to verify the legal status of the entity and the authority of its shareholders, members or owners to the satisfaction of CCC.					
PART C - MEMBER INFORMATION (Use CCC-902E Continuation if additional space is needed for any information in Part C)					
1. Members - List all members/shareholders of the entity identified in Part A of this form:					
A. Name	B. Tax ID Number (Last 4 digits if already on file)	C. % Share	D. Position and Salary (If applicable)	E. Family Member Relationship* (If applicable)	F. Does this member have signature authority for the legal entity? (Yes or No)
William Wildcat	XXXX	20	Partner \$ 0	spouse	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
Wanda Wildcat	XXXX	20	partner \$ 0	spouse	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
Jack B Morgan	XXXX	20	partner \$ 0		<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
Wiley C Smith	XXXX	20	partner \$ 0		<input type="checkbox"/> YES <input type="checkbox"/> NO
William Wildcat Jr	XXXX	20	partner \$ 0		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
* Family member means great grandparent, grandparent, parent, child (including legally adopted children and stepchildren), grandchild, great grandchild, sibling of family member in the farming operation, spouse of family member in the farming operation.					
2. If the entity in Part A is an Estate or Trust, or if any member/shareholder is listed above is an Estate or Trust, list the Executor, Administrator, or Grantor:					
A. Name of Estate or Trust			B. Name of Executor/Administrator/Grantor		
3. Embedded Entities - If any member/shareholder of the entity identified in Part A is an entity, a CCC-901, Member's Information, must also be completed and submitted concurrent with this CCC-902E. Additionally, a CCC-902E must be completed and submitted for each embedded entity. <input type="checkbox"/> Check if CCC-901 is attached. <input type="checkbox"/> Check if CCC-902E is attached for an embedded entity.					
4. Other farming interests: Complete this item for any member/shareholder identified in Part C that has an interest in other farming operations.					
A. Member's name	B. Name of Farming interest(s)	C. Tax ID Number of farming interest (Last 4 digits if already on file)	D. County(ies) and State(s) where farming interest(s) are located		

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*--227 Farm Operating Plan (Continued)

A CCC-902E (Continued)

CCC-902E (02-10-16)		Name of Entity (as identified in Part A):		Wildcat Land & Cattle		Page 2 of 6			
5. Minor Members or Shareholders – For any Member or Shareholder who is a minor, provide the following: <input checked="" type="checkbox"/> N/A									
A. Minor's Name	B. Date of Birth	C. Parent's or Guardian's Name	D. Parent's or Guardian's Address	E. Parent or Guardian's SSN or Tax ID Number (Last 4 digits if already on file)					
F. Separate Status of Minors:									
(1) Is any minor a producer on a farm in which the parent or guardian has no interest?						<input type="checkbox"/> YES	<input type="checkbox"/> NO		
(2) Does any minor maintain a separate household from the parent or guardian and personally carry out farming Activities with respect to the minor's farming operation, including maintaining separate accounting?						<input type="checkbox"/> YES	<input type="checkbox"/> NO		
(3) Does any minor who is represented by a court-appointed guardian or conservator responsible for the minor a) live in a household other than the parents' household(s), and b) have a vested ownership in the farm?						<input type="checkbox"/> YES	<input type="checkbox"/> NO		
(4) If any minor with an interest in this farming operation can answer "YES" to Items F(1) through F(3), list that minor's name:									
6A. Citizenship Status - Is each Member and Shareholder of the entity or joint operation identified in Part A, and any embedded entity identified in Part C a U.S. Citizen?									
<input checked="" type="checkbox"/> YES, all members/shareholders are US Citizens - Go to Part D <input type="checkbox"/> NO, one or more members/shareholders is not a US Citizen - Complete Item 6B									
6B. For each member or shareholder (direct or embedded) who is not a US Citizen, provide the following:									
(1) Name of Individual		(2) This individual has a valid Form I-551		FOR FSA USE ONLY					
				Form I-551 Presented to FSA		CCC Initials			
		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO					
		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO					
		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO					
		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO					
PART D - SUMMARY OF CONTRIBUTIONS TO THE FARMING OPERATION									
1. For the farming operation of the entity identified in Part A, what percentages of the overall inputs will be contributed directly by the Entity? Enter the following information for contributions to be made by the entity identified in Part A. These percentages should reflect the capital provided directly by the legal entity; land and equipment owned and/or cash leased by the legal entity and used in the farming operation; labor hired by the legal entity; and management hired by the legal entity. (Provide detailed information about these contributions in Items A through E.)									
A. Capital		B. Land		C. Equipment		D. Hired Labor			
100 %		100 %		100 %		30 %			
						E. Hired Management			
						0 %			
2. For the farming operation of the entity identified in Part A, what percentages of the following farm inputs will be contributed by the Members listed in PART C? Enter the following information for the contributions to be made by the members. These percentages should reflect any capital originating from members' funds rather than from the entity; land and equipment owned or obtained by the member(s) and contributed to this farming operation without compensation to the member(s); labor and management hired by the members for the entity; and labor and management performed personally by the member(s) for the benefit of the farming operation identified in Part A. (Provide information about these contributions in Items B through H.)									
A. Member's Name	B. Capital (Current Year) %	C. Land %	D. % of Owned Land	E. Equipment %	F. % of Owned Equipment	G. Labor (%)		H. Management (%)	
						Hired	Active Personal	Check if 1000 Hours	Active Personal
William Wildcat								<input type="checkbox"/>	25
Wanda Wildcat								<input type="checkbox"/>	25
Jack B Morgan								<input type="checkbox"/>	25
Wiley C Smith							35	<input checked="" type="checkbox"/>	
William Wildcat Jr							35	<input checked="" type="checkbox"/>	25
								<input type="checkbox"/>	
For additional space, use and attach CCC-902E Continuation									

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*--227 Farm Operating Plan (Continued)

A CCC-902E (Continued)

CCC-902E (02-10-16)		Name of Entity (as identified in Part A):		Wildcat Land & Cattle		Page 3 of 6		
PART E - LAND								
1. Land: Enter the following information for ALL land in the farming operation of the entity identified in Part A. If land is cash leased from an individual or entity that has an interest in the crop or crop proceeds, include the rental rate in \$/acre in Column F; otherwise enter "cash." (For additional space, complete CCC-902 Continuation and attach to this form)								
A. Farm No. and Location (County and State)	B. Land Leased or Contributed By	C. Check as applicable			D. Name of Person or Entity Whom Land is Leased to and/or From (Includes names of landowners and landlords)	E. Acres Owned or Leased	F. Rental Rate \$ per Acre/ % or Crop Share	G. Check here if same land interest was held last year
		Owned	Leased To	Leased From				
Farm No.: 55 Location: Front, KS	Wildcat Land & Cattle	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		1120.0		<input checked="" type="checkbox"/>
Farm No.: 690 Location: Dodge, KS	Wildcat Land & Cattle	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		320.0		<input checked="" type="checkbox"/>
Farm No.: 2955 Location: Merton, CO	Wildcat Land & Cattle	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rock Investment Co.	900.0	75%	<input checked="" type="checkbox"/>
Farm No.: 310 Location: Barlow, OK	Wildcat Land & Cattle	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Bertha M Evans	530.0	cash	<input checked="" type="checkbox"/>
Farm No.: 42 Location: Mesquite, TX	Wildcat Land & Cattle	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	J Bar Ranch (range land)	15,000.0	cash	<input checked="" type="checkbox"/>
PART F - CAPITAL SOURCES and USES								
1. Indicate the source(s) of all farming capital for the entity identified in Part A? (Check ALL that apply.) <input checked="" type="checkbox"/> Non-borrowed capital <input type="checkbox"/> Private loans/credit <input type="checkbox"/> FSA program payments from this crop year <input checked="" type="checkbox"/> Commercial loans/credit <input type="checkbox"/> Other: _____								
2. Will contributions of capital, farming equipment or land be acquired as a result of a loan or credit arrangement? <input checked="" type="checkbox"/> YES go to Item 3 <input checked="" type="checkbox"/> NO go to Part G								
3. Will such loan or credit be acquired from, guaranteed by, co-signed by, or secured by an individual, joint operation or entity that has an interest in the farming operation identified in Part A (Such interest may be as a landowner or other tenant)? <input type="checkbox"/> YES. Complete Items 3(A) through 3(E) <input checked="" type="checkbox"/> NO. Go to Part G.								
A Type of Contribution	B Name of Loan or Credit Source	C Guarantor's Name		D Credit Source or Guarantor's Affiliation or Interest in the Farming Operation	E Percent of Total Capital			
					%			
					%			
					%			
PART G - EQUIPMENT (All percentages are based on annual rental values.)								
1. Owned Equipment: Enter the percent of ALL equipment owned by the farming operation of the entity identified in Part A that will be used on the farms identified in Part C by the entity: _____ 0 %								
2. Leased Equipment: Enter the following information for ALL leased equipment to be used in the farming operation of the entity identified in Part A. If leased equipment is not used in this farm operation, enter 0%.								
A. Percent of Total Equipment Used in the Farming Operation	B. Name of Individual/Entity Equipment is Leased From	C. Type of Equipment Leased		D. Does the Individual/Entity the equipment is leased from have an interest in this farming operation?				
%				<input type="checkbox"/> YES <input type="checkbox"/> NO				
%				<input type="checkbox"/> YES <input type="checkbox"/> NO				
%				<input type="checkbox"/> YES <input type="checkbox"/> NO				
3. Lease Agreements: If Item 2D is "YES," copies of lease agreement and documentation may be required for compliance purposes. GO TO Part H.								

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*--227 Farm Operating Plan (Continued)

A CCC-902E (Continued)

CCC-902E (02-10-16)	Name of Entity (as identified in Part A):	Wildcat Land & Cattle	Page 4 of 6
PART H - CUSTOM SERVICES			
1. Will custom services be utilized by the entity identified in Part A on the farms listed in Part E?			
<input type="checkbox"/> NO. GO TO PART I <input checked="" type="checkbox"/> YES. Complete Items 1A through 1D.			
A. Type of Services	B. Farm Number(s)	C. Number of Acres	D. Name of Provider
Custom harvester - wheat	2955 690	1220	Brewster & Son Harvesting
PART I - LABOR NOT PROVIDED BY MEMBERS/SHAREHOLDERS IDENTIFIED IN PART C			
For the farms listed in Part E, enter the information for contributions of labor to the farming operation that will not be provided by the members or shareholders listed in Part C:			
Type			Amount
1. Other labor: Enter the percentage or the number of hours to be donated by family members or others for which no payment will be issued or owed.			0 %
			hrs.
2. Hired labor:			
A. Will any of the hired labor for the farming operation identified in Part A originate from the same source as the leased equipment in Part G?			
<input checked="" type="checkbox"/> NO <input type="checkbox"/> YES If "YES", acceptable documentation to prove such relationship may be required for compliance purposes.			
B. Will any of the hired labor for the farming operation identified in Part A be included in the custom services shown in Part H?			
<input type="checkbox"/> NO <input type="checkbox"/> YES If "YES", acceptable documentation to prove such relationship may be required for compliance purposes.			
PART J - MANAGEMENT			
Enter all managerial duties and/or activities required for the farming operation identified in Part A which will be provided personally by member(s) or shareholder(s) of the entity or joint operation; or by hired management.			
1. Active personal management:			
List each member or shareholder in column A; the specific managerial duties/activities that will be performed personally by each member or shareholder in column B. For nonfamily member operations only, complete items in column C to include the amount of time expended annually, either in hours or as a percentage of the total management hours required for the farming operation.			
A. Member/Shareholder	B. Duties/Activities	C. Time expended annually (For nonfamily member operations only)	
William Wildcat	Crops, equipment, irrigation, financing, cattle	hrs.	25 %
Wanda Wildcat	Bookkeeping, financing, insurance, FSA business	hrs.	25 %
Jack B Morgan	Feeder cattle and feedyard, marketing, hired labor	hrs.	25 %
Wiley C Smith		hrs.	%
William Wildcat Jr	Crops, equipment, irrigation, financing, pasture cattle	hrs.	25 %
		hrs.	%
For additional space, use and attach CCC-902E Continuation			
2. Hired management:			
Describe any hired management duties/activities that will be provided by someone other than a member or shareholder (include management by an administrator or trustee who receives compensation for this service or activity):			
3. Other management:			
Describe any non-compensated management that will be provided by someone other than a member or shareholder (include management by an administrator or trustee who does not receive compensation for this activity):			

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*--227 Farm Operating Plan (Continued)

A CCC-902E (Continued)

CCC-902 E (02-10-16)	Name of Entity (as Identified in Part A):	Wildcat Land & Cattle	Page 5 of 6
PART K - REMARKS			
<p>Check all of the following that apply:</p> <p><input type="checkbox"/> CCC-902 Continuation attached for additional information for Part E - Land</p> <p><input type="checkbox"/> CCC-902E Continuation attached for additional information for the following Parts:</p> <p style="margin-left: 20px;"> <input type="checkbox"/> Part C – Member information <input type="checkbox"/> Part D – Summary of Contributions <input type="checkbox"/> Part F – Capital <input type="checkbox"/> Part G – Equipment <input type="checkbox"/> Part H – Custom Services </p>			
PART L - CERTIFICATION - (FOR JOINT VENTURES AND GENERAL PARTNERSHIPS, A SIGNATURE IS REQUIRED FOR EACH MEMBER)			
<p><i>I certify that all the information entered on this document and any supporting documentation is true and correct. I understand that furnishing incorrect information will result in forfeiture of payments and may result in the assessment of a penalty. I will timely provide written notification to the Farm Service Agency committees for the county and State listed on this form of any changes in this farming operation. By signing this form I acknowledge that:</i></p> <ul style="list-style-type: none"> all supporting documentation has been submitted as required I have reviewed and understand all definitions and requirements on Page 6 of this form. all information will be considered in effect continuously unless changes or revisions are submitted. it is my responsibility to timely notify FSA in writing of any changes that may affect these representations, including, but not limited to: the composition of the entity identified in Part A; the farming, ranching or forestry operation of the entity identified in Part A; financial status of the entity identified in Part A. evidence such as tax records, certified public accountant's certification, or other documentation may be required to validate these representations and I will take all necessary actions to provide such materials to the applicable State or county committee if requested by FSA. it is my responsibility to timely notify FSA in writing of any successors who acquire an interest in this farming operation as the result of the death of a member or shareholder. 			
1. Signature (By)	2. Title/Relationship of Individual Signing in the Representative Capacity	3. Date (MM-DD-YYYY)	
Isl William Wildcat by Wanda Wildcat, POA	partner	3/28/2016	
Isl Wanda Wildcat	partner	3/28/2016	
Isl Jack B Morgan by Wanda Wildcat, POA	partner	3/28/2016	
Isl Wiley C Smith by Wanda Wildcat, POA	partner	3/28/2016	
Isl William Wildcat Jr by Wanda Wildcat, POA	partner	3/28/2016	
<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 7 CFR Part 1400, the Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), and the Agricultural Act of 2014 (Pub. L. 113-79). The information will be used to identify the farm operating plan data needed to determine a legal entity's eligibility for program benefits. The information collected on this form may be disclosed to other Federal, State, Local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in applicable Routine Uses identified in the System of Records Notice for USDA/FSA-2, Farm Records File (Automated). Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility for program benefits.</p> <p>This information collection is exempted from the Paperwork Reduction Act as specified in the Agricultural Act of 2014 (Pub. L. 113-79, Title I, Subtitle F, Administration). The provisions of criminal and civil fraud, privacy, and other statutes may be applicable to the information provided. RETURN THIS COMPLETED FORM TO YOUR COUNTY FSA OFFICE.</p>			
<p><i>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, age, disability, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from 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.</i></p> <p><i>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.</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, S.W., 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>			

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*--227 Farm Operating Plan (Continued)

A CCC-902E (Continued)

CCC-902 E (02-10-16)

Page 6 of 6

DEFINITIONS

The following definitions apply to Form CCC-902E.

1. **ACTIVELY ENGAGED IN FARMING** – means providing both: 1) significant contributions of capital, equipment, or land, or combination thereof to the farming operation; and 2) significant contributions of active personal labor or active personal management, or a combination thereof, to the farming operation as described. Further, for a person or legal entity to be considered actively engaged in farming for program payment purposes, the contributions of the person or legal entity must be at-risk and commensurate with the person's or legal entity's claimed share of the profit and loss of the farming operation. Failure to meet these requirements will result in the determination of ineligibility for payments under programs specified in 7 CFR Part 1400.
2. **INTEREST IN A FARMING OPERATION** – a person or legal entity is considered to have an interest in a particular farming operation if the person or legal entity owns or rents land to or from that farming operation; has an interest in the agricultural commodities produced on the operation; or is a member of a joint operation that either owns or rents land to or from the farming operation, or has an interest in the agricultural commodities produced on that operation.
3. **JOINT OPERATION** - is a general partnership, joint venture, or similar organization.
4. **PERSON** – is a natural person (an individual) and does not include a legal entity.
5. **ACTIVE PERSONAL LABOR** – a person is considered to be providing active personal labor with respect to a farming operation if that person is directly and personally providing physical activities necessary to conduct the farming operation, including land preparation, planting, cultivating, harvesting, and marketing of agricultural commodities in the farming operation. Other qualifying physical activities include establishing and maintaining conserving covers and those physical activities necessary for livestock production for the farming operation.
6. **ACTIVE PERSONAL MANAGEMENT** – a person is considered to be providing active personal management with respect to a farming operation if that person is directly and personally providing the general supervision and direction of activities and labor involved in the farming operation; or providing services (whether performed on-site or off-site) reasonably related and necessary to the farming operation. The management activities must be critical to the profitability of the farming operation and performed under one or more of the following categories: 1) Capital which includes arranging financing and managing capital; acquiring equipment; acquiring land and negotiating leases; managing insurance and participating in USDA programs; 2) Labor which includes hiring and managing of hired labor; 3) Agronomics and marketing which includes selecting crops and making planting decisions; acquiring and purchasing of crop inputs; managing crops and making harvesting decisions; pricing and marketing of crop production.
7. **CAPITAL** – with respect to a farming operation is the funding provided by a person or legal entity to the farming operation in order for such operation to conduct farming activities. To be considered a countable contribution for a person or legal entity, the capital must have been derived from a fund or account separate and distinct from that of any other person or entity involved in such operation. Countable capital does not include the value of any labor or management which is contributed to the farming operation. A capital contribution may be a direct out-of-pocket input of a specified sum or an amount borrowed by the person or entity. Capital does not include advance program payments.
8. **CONTRIBUTION** – with respect to a farming operation is the provision of land, capital or equipment assets, and providing active personal labor, or active personal management to the farming operation in exchange for, or the expectation of, deriving benefits based solely on the success of the farming operation.
9. **CUSTOM SERVICES** – with respect to a farming operation is the hiring of a contractor or vendor that is in the business of providing such specialized services to perform services for the farming operation in exchange for the payment of a fee for such services performed.
10. **ENTITY** - is a corporation, joint stock company, limited liability company, association, limited partnership, limited liability partnership, irrevocable trust, revocable trust, estate, charitable organization, or other similar organization including any such organization participating in the farming operation as a partner in a general partnership, participant in a joint venture, a grantor of a revocable trust, or as a participant in a similar organization.
11. **EQUIPMENT** – with respect to a farming operation is the machinery and implements needed by the farming operation to conduct activities of the farming operation including machinery and implements involved in land preparation, planting, cultivating, harvesting or marketing of the crops produced by the farming operation. Equipment also includes machinery and implements needed to establish and maintain conserving covers.
12. **FAMILY MEMBER** – a person is considered to be a family member of another person in the farming operation of that person is related to the other as a lineal ancestor, lineal descendant, sibling, spouse, or otherwise by marriage. This relationship includes great grandparent, grandparent, parent, child (including legally adopted children and stepchildren), grandchild, great grandchild, sibling of family member in the farming operation, spouse of family member in the farming operation.
13. **FARMING ENTITY** – is the entity, including a combination of entities, conducting a farming operation at one or more locations.
14. **FARMING OPERATION** - is a business enterprise engaged in the production of agricultural products which is operated by a person or formal or informal entity which is eligible to receive payments, directly or indirectly.
15. **LAND** – with a respect to a contribution to a farming operation is agricultural land consisting of cropland, pastureland, wetland, or rangeland which meets the specific requirements of the applicable program for which payments or benefits are sought.
16. **SUPPORTING DOCUMENTATION** – is any information that supports the relevant representations made such as, but not limited to: articles of incorporation; corporate meeting minutes; stock certificates; organizational papers; trust agreement; last will or testament or a deceased individual; affidavit of heirship approved by Office of General Counsel; partnership agreement; property lease agreement; purchase agreement; land deed; lending security agreement; and financial statement.
17. All other terms utilized in this form shall be defined pursuant to 7 CFR Part 1400.

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*--227.5 Section 3.5 Application Guide

A Application Guide

The following is a 1 page guide for the correct application of Section 3.5, beginning with the review of the existing farm operating plan on record and ending with recording the new determinations of record.

Note: Written requests for additional managers must be received, and approval and/or disapproval must also be received before revision of the existing plan on record.

Application of 5-PL, Section 3.5 Start With the Existing Farm Operating Plan (CCC-902E) on File and Then..... (move from top to bottom in the column, then right to next column)					
Review and determine whether a Family or Nonfamily joint operation.	Affirm the number of farm managers from 1 person up to a maximum of 3 persons or members if specific conditions are met by the farming operation.	The farm manager(s) will be identified on the filed farm operating plan by the represented contribution of active personal management only; or the contribution of the combination of active personal labor and active personal management.	Complete the CCC-903 and make all required determinations for payment eligibility and payment limitation purposes for the farming operation and its members. 5-PL Part 7	Timely issue written notice to the farming operation and its members of all determinations made for payment eligibility and payment limitation purposes as reflected by the completed CCC-903.	Record all determinations in the web eligibility files for the farming operation and its members. 3-PL (Rev. 2)
Definition of family member includes the following: great-grandparent; grand-parent; parent; child (including legally adopted children and stepchildren); grandchild; great grandchild; sibling of family member; spouse of family member.	If more than 1 farm manager, a request for the additional farm manager(s) based on operational size and/or complexity must be submitted to the COC for consideration and approval or disapproval.	Management only requirement is the lesser of 500 hours or 25% of the total management required annually for the farming operation; or, 550 to 950 hours total of the combination of active personal labor and active personal management required annually for the farming operation.	For operations with 6 or more members, the STO completes all required determinations for payment eligibility and payment limitation purposes.	Include appeal rights per 1-APP (Rev. 2).	
If all members are family members, then Section 3.5 (part 1400 subpart G) does not apply. No further actions are required.	If request is for 2 additional farm managers, the COC will forward request to the STC for consideration and approval or disapproval with the concurrence of DAFP.	All members of the farming operation must maintain a record of <i>eligible</i> management activities performed throughout the entire program year.	Determinations include actively engaged in farming; cash rent tenant; spouses; foreign person; minor child; and the number of payment limitations applicable to the farming operation for the program year.		
If the joint operation includes a nonfamily member(s), then Section 3.5 applies. Go to the top of the next column.	Revision of existing farm operating plan, or the filing of a new farm operating plan, as required to reflect the changes in the operation.	The contributions of a person may qualify only one person or member in the same farming operation as actively engaged in farming.			

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229 Eligibility Determinations

A Actively Engaged in Farming

[7 CFR 1400.204] A corporation, LLC, LLP, or LP shall be considered to be actively engaged in farming, if **all** of the requirements in this table are met.

Item	Requirement
1	The legal entity independently and separately makes a significant contribution of capital, equipment, land, or combination thereof.
2	Partners, stockholders, or members with an ownership interest in the legal entity make contributions, whether compensated or not compensated, of active personal labor, active personal management, or a combination of active personal labor and active personal management to the farming operation.
3	The collective contribution of active personal labor or active personal management by partners, stockholders, or members is a significant contribution to the farming operation.
4	The legal entity's share of the profits or losses from the farming operation is commensurate with the contributions to the farming operation.
5	The legal entity's contributions are at risk, with the level of risk being commensurate with the legal entity's claimed share of the farming operation.

B Member Contribution Requirements

In addition to the requirements of actively engaged in farming, all partners, stockholders, or members with an ownership interest in the legal entity **must** make contributions of active personal labor and/or active personal management to the farming operation of the legal entity that are:

- performed on a regular basis
- identifiable and documentable
- separate and distinct from contributions of any other partner, stockholder, or member.

Note: If a partner, stockholder, or member fails to meet this requirement, payments subject to the actively engaged in farming determination will be reduced by the share held by that partner, stock, or member.

229 Eligibility Determinations (Continued)

C Exceptions to Member Contribution Requirements

The following are exceptions to the requirements of subparagraph B.

Payments less than 1 limitation – If the total of program payments and benefits subject to payment limitation received, both directly and indirectly, for the program year by the partners, stockholders, and members does **not** exceed \$125,000, the requirement of a significant contribution of active personal labor or active personal management may be met by partners, stockholders, or members who collectively hold at least 50 percent of the ownership interest in the legal entity.

***--Note:** When total ARCPLC payments and price support benefits for the applicable program year are unknown, timely make all payment eligibility and limitation determinations with the assumption that this exception is met by a farming operation that requests this exception. When the total amount of payments and benefits subject to the \$125,000 limitation received by the farm is known, re-visit the eligibility determinations of record. If total program payments and benefits issued to the farming operation exceed the \$125,000 annual limitation, then re-determine eligibility accordingly.--*

Spouses – If both spouses are interest holders in the same legal entity, the contribution of active personal labor and/or active personal management of 1 spouse to the farming operation of the legal entity will also meet the other spouse's requirement to make a contribution of active personal labor and/or active personal management to the farming operation of the legal entity.

Minor children – If a parent is an interest holder in a legal entity in which his or her minor children are also interest holders, the parent's contribution of active personal labor and/or active personal management to the legal entity's farming operation will also meet the requirement that each minor child **must** make a contribution of active personal labor and/or active personal management to the same farming operation.

Spouses and minor children – If both spouses and minor children are in the same legal entity, the contributions of 1 spouse/parent of active personal labor and/or active personal management to the legal entity's farming operation will meet the requirements that all these interest holders of the legal entity **must** contribute active personal labor and/or active personal management to the legal entity's farming operation.

Note: Contributors of active personal labor and/or active personal management to a legal entity's farming operation **must** hold an ownership interest in the legal entity at the time the contributions are made.

Landowner – If all land in the legal entity's farming operation is owned by the legal entity, the requirements of subparagraph A do **not** apply to the interest holders of the legal entity.

229 Eligibility Determinations (Continued)**D Separate and Distinct Contributions of Labor**

If a partner, stockholder, or member provides active personal labor to the entity's farming operation that is performed on a regular basis, and that is identifiable and documentable, that partner, stockholder, or member will be considered to have met the requirements of a separate and distinct contribution of labor to the entity's farming operation.

E Burden of Proof Recordkeeping Requirements

All partners, stockholders, and members with an ownership interest must contribute active personal labor and/or active personal management to the entity's farming operation.

Each partner, stockholder, and member must be able to show by reasonable means that such activities:

- are performed on a regular basis throughout the crop year
- are identifiable and documentable as to which partner, stockholder, or member made such contribution
- are separate and distinct from any other partner, stockholder, or member with an ownership interest in the farming operation.

F Methods of Proof

Reasonable records may include, but are not limited to, the following:

- appointment books
- calendars
- narrative summaries
- phone logs
- contemporaneous records
- activity logs with date, time, and description of activity performed
- documents for goods and services used by the farming operation signed only by the interest holder.

229 Eligibility Determinations (Continued)

G Verification of Recorded Activities

COC may request verification from an interest holder if:

- the records provided for these activities seem unreasonable for the type and size of farming operation
- performance of these activities is questionable as claimed
- the farming operation is selected for an end-of-year review for payment eligibility and payment limitation compliance purposes.

H Payment Reduction

If any partner, stockholder, or member fails to meet the requirements in subparagraph A, **all** payments to the legal entity subject to the actively engaged determination will be reduced by an amount commensurate with the ownership share held by the partner, stockholder, or member.

I Member Contribution Requirements and Joint Operations

This table provides guidance for the applicability of member contribution requirements when the payment entity is a joint operation.

IF the member is....	THEN member contribution provisions...
individual	do not apply, unless the individual is a member of an embedded entity in the organizational structure.
legal entity without members	are not applied.
revocable trust	do not apply, unless the trust/estate is a member of an embedded entity in the organizational structure.
irrevocable trust	
estate	
LLC using a Social Security number	do not apply, unless LLC is a member of an embedded entity in the organizational structure.
legal entity, including:	apply to any members of the legal entity who are:
<ul style="list-style-type: none"> • corporation • limited partnership • individual operating as a small business • LLC using EIN 	<ul style="list-style-type: none"> • individuals down to the lowest level member • revocable trusts • irrevocable trusts • estates. <p>Exception: Member contribution provisions do not apply to individual members of an embedded trust or estate.</p>

232 Completing CCC-902E's for Corporations, LLC's, LLP's, and LP's

A Completing CCC-902E's

For detailed instructions on completing CCC-902E's, see subparagraph 175 A.

B Example of CCC-902E

Following is an example of CCC-902E completed for a corporation.

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This form is available electronically.		(See Page 5 for Privacy Act Statement.)			
CCC-902E (02-10-16)	U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation FARM OPERATING PLAN FOR AN ENTITY Agricultural Act of 2014	1. County Texas 2. State OK	3. Program Year 2016		
For "actively engaged in farming" and other payment eligibility/limitation determinations. This form is to be completed for an entity, including a joint operation, that is seeking benefits from the Farm Service Agency (FSA) under one or more programs that are subject to the regulations at 7 CFR Part 1400. This form collects farming and other information about the entity that receives program benefits directly using the tax identification number listed in Part A. This form also collects information about the members of such entity. An individual who receives program benefits directly as an individual must complete a CCC-9021 with respect to that individual's operation. Payment eligibility is based upon the contribution of certain inputs to a farming operation such as land, capital, equipment, labor, and management by the entity listed in Part A. The information on this form will be used by FSA to determine payment eligibility and limitation of payments by direct attribution.					
PART A - ENTITY INFORMATION					
1. Farming Entity's Name and Address (Include Zip Code) J & J Farm and Ranch LLC N 10500 Rd Panhandle, OK XXXXX-XXXX		2. Tax Identification Number (If the taxpayer identification number is already on file with FSA, only the last 4 digits are required) XXXX 3. Date of Formation (MM-DD-YYYY) 01-10-2012			
PART B - TYPE OF OPERATION (Select only one)					
1. Select appropriate type of operation that defines the entity identified in Part A: <div style="display: flex; flex-wrap: wrap;"> <div style="width: 50%;"><input type="checkbox"/> General Partnership</div> <div style="width: 50%;"><input checked="" type="checkbox"/> Limited Partnership</div> <div style="width: 50%;"><input type="checkbox"/> Estate</div> <div style="width: 50%;"><input type="checkbox"/> City, County or State-owned Entity</div> <div style="width: 50%;"><input type="checkbox"/> Joint Venture</div> <div style="width: 50%;"><input type="checkbox"/> Limited Liability Company</div> <div style="width: 50%;"><input type="checkbox"/> Charitable/Tax-exempt Organization</div> <div style="width: 50%;"><input type="checkbox"/> Indian Tribe</div> <div style="width: 50%;"><input type="checkbox"/> Sole Proprietorship/DBA</div> <div style="width: 50%;"><input type="checkbox"/> Revocable/Living Trust</div> <div style="width: 50%;"><input type="checkbox"/> Public School</div> <div style="width: 50%;"><input type="checkbox"/> Other:</div> <div style="width: 50%;"><input type="checkbox"/> Corporation</div> <div style="width: 50%;"><input type="checkbox"/> Irrevocable Trust</div> </div>					
2. Supporting documentation (such as articles of incorporation, trust papers, partnership agreement, evidence of heirship, and operational authorities of all shareholders, members and owners) is required, except for public schools, States, State entities, cities, and counties, to verify the legal status of the entity and the authority of its shareholders, members or owners to the satisfaction of CCC.					
PART C - MEMBER INFORMATION (Use CCC-902E Continuation if additional space is needed for any information in Part C)					
1. Members - List all members/shareholders of the entity identified in Part A of this form:					
A. Name	B. Tax ID Number (Last 4 digits if already on file)	C. % Share	D. Position and Salary (if applicable)	E. Family Member Relationship* (if applicable)	F. Does this member have signature authority for the legal entity? (Yes or No)
Jane Hardesty	XXXX	50	Interest holder \$ 0	parent	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
Julia Hardesty	XXXX	50	Interest holder \$ 0	child	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
			\$ 0		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$ 0		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
* Family member means great grandparent, grandparent, parent, child (including legally adopted children and stepchildren), grandchild, great grandchild, sibling of family member in the farming operation, spouse of family member in the farming operation.					
2. If the entity in Part A is an Estate or Trust, or if any member/shareholder is listed above is an Estate or Trust, list the Executor, Administrator, or Grantor:					
A. Name of Estate or Trust			B. Name of Executor/Administrator/Grantor		
3. Embedded Entities - If any member/shareholder of the entity identified in Part A is an entity, a CCC-901, Member's Information, must also be completed and submitted concurrent with this CCC-902E. Additionally, a CCC-902E must be completed and submitted for each embedded entity.					
<input type="checkbox"/> Check if CCC-901 is attached. <input type="checkbox"/> Check if CCC-902E is attached for an embedded entity.					
4. Other farming interests: Complete this item for any member/shareholder identified in Part C that has an interest in other farming operations.					
A. Member's name	B. Name of Farming Interest(s)	C. Tax ID Number of farming interest (Last 4 digits if already on file)	D. County(ies) and State(s) where farming interest(s) are located		

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232 Completing CCC-902E's for Corporations, LLC's, LLP's, and LP's (Continued)

B Example of CCC-902E (Continued)

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CCC-902E (02-10-16)		Name of Entity (as identified in Part A): <u>J & J Farm and Ranch LLC</u>		Page 2 of 6						
5. Minor Members or Shareholders – For any Member or Shareholder who is a minor, provide the following: <input checked="" type="checkbox"/> N/A										
A. Minor's Name	B. Date of Birth	C. Parent's or Guardian's Name	D. Parent's or Guardian's Address	E. Parent or Guardian's SSN or Tax ID Number (Last 4 digits if already on file)						
F. Separate Status of Minors:										
(1) Is any minor a producer on a farm in which the parent or guardian has no interest? <input type="checkbox"/> YES <input type="checkbox"/> NO										
(2) Does any minor maintain a separate household from the parent or guardian and personally carry out farming Activities with respect to the minor's farming operation, including maintaining separate accounting? <input type="checkbox"/> YES <input type="checkbox"/> NO										
(3) Does any minor who is represented by a court-appointed guardian or conservator responsible for the minor a) live in a household other than the parents' household(s), and b) have a vested ownership in the farm? <input type="checkbox"/> YES <input type="checkbox"/> NO										
(4) If any minor with an interest in this farming operation can answer "YES" to Items F(1) through F(3), list that minor's name:										
6A. Citizenship Status - Is each Member and Shareholder of the entity or joint operation identified in Part A, and any embedded entity identified in Part C a U.S. Citizen?										
<input checked="" type="checkbox"/> YES, all members/shareholders are US Citizens - Go to Part D <input type="checkbox"/> NO, one or more members/shareholders is not a US Citizen – Complete Item 6B										
6B. For each member or shareholder (direct or embedded) who is not a US Citizen, provide the following:										
(1) Name of Individual		(2) This individual has a valid Form I-551		FOR FSA USE ONLY						
				Form I-551 Presented to FSA CCC Initials						
		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO						
		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO						
		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO						
		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO						
PART D - SUMMARY OF CONTRIBUTIONS TO THE FARMING OPERATION										
1. For the farming operation of the entity identified in Part A, what percentages of the overall inputs will be contributed directly by the Entity? Enter the following information for contributions to be made by the entity identified in Part A. These percentages should reflect the capital provided directly by the legal entity; land and equipment owned and/or cash leased by the legal entity and used in the farming operation; labor hired by the legal entity; and management hired by the legal entity. (Provide detailed information about these contributions in Items A through E.)										
A. Capital	B. Land	C. Equipment	D. Hired Labor	E. Hired Management						
100 %	100 %	100 %	80 %	0 %						
2. For the farming operation of the entity identified in Part A, what percentages of the following farm inputs will be contributed by the Members listed in PART C? Enter the following information for the contributions to be made by the members. These percentages should reflect any capital originating from members' funds rather than from the entity; land and equipment owned or obtained by the member(s) and contributed to this farming operation without compensation to the member(s); labor and management hired by the members for the entity; and labor and management performed personally by the member(s) for the benefit of the farming operation identified in Part A. (Provide information about these contributions in Items B through H).										
A. Member's Name	B. Capital (Current Year) %	C. Land %	D. % of Owned Land	E. Equipment %	F. % of Owned Equipment	G. Labor (%)			H. Management (%)	
						Hired	Active Personal	Check if 1000 Hours	Hired	Active Personal
Jane Hardesty							15	<input type="checkbox"/>		60
Julia Hardesty							5	<input type="checkbox"/>		40
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
For additional space, use and attach CCC-902E Continuation										

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232 Completing CCC-902E's for Corporations, LLC's, LLP's, and LP's (Continued)

B Example of CCC-902E (Continued)

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CCC-902E (02-10-16)		Name of Entity (as identified in Part A): <u>J & J Farm and Ranch LLC</u>			Page 3 of 6			
PART E - LAND								
1. Land: Enter the following information for ALL land in the farming operation of the entity identified in Part A. If land is cash leased from an individual or entity that has an interest in the crop or crop proceeds, include the rental rate in \$/acre in Column F; otherwise enter "cash." (For additional space, complete CCC-902 Continuation and attach to this form)								
A. Farm No. and Location (County and State)	B. Land Leased or Contributed By	C. Check as applicable			D. Name of Person or Entity Whom Land is Leased to and/or From (Includes names of landowners and landlords)	E. Acres Owned or Leased	F. Rental Rate \$ per Acre/ % or Crop Share	G. Check here if same land interest was held last year
		Owned	Leased To	Leased From				
Farm No.: 389 Location: Texas, OK	J & J Farm and Ranch LLC	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Guymon Investments Inc.	1239.0	cash	<input checked="" type="checkbox"/>
Farm No.: 509 Location: Morton, KS	J & J Farm and Ranch LLC	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		670.0		<input checked="" type="checkbox"/>
Farm No.: Location:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Farm No.: Location:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Farm No.: Location:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
PART F - CAPITAL SOURCES and USES								
1. Indicate the source(s) of all farming capital for the entity identified in Part A? (Check ALL that apply.) <input checked="" type="checkbox"/> Non-borrowed capital <input type="checkbox"/> Private loans/credit <input type="checkbox"/> FSA program payments from this crop year <input checked="" type="checkbox"/> Commercial loans/credit <input type="checkbox"/> Other: _____								
2. Will contributions of capital, farming equipment or land be acquired as a result of a loan or credit arrangement? <input checked="" type="checkbox"/> YES go to Item 3 <input checked="" type="checkbox"/> NO go to Part G								
3. Will such loan or credit be acquired from, guaranteed by, co-signed by, or secured by an individual, joint operation or entity that has an interest in the farming operation identified in Part A (Such interest may be as a landowner or other tenant)? <input type="checkbox"/> YES. Complete Items 3(A) through 3(E) <input checked="" type="checkbox"/> NO. Go to Part G.								
A Type of Contribution	B Name of Loan or Credit Source	C Guarantor's Name	D Credit Source or Guarantor's Affiliation or Interest in the Farming Operation	E Percent of Total Capital				
				%				
				%				
				%				
PART G - EQUIPMENT (All percentages are based on annual rental values.)								
1. Owned Equipment: Enter the percent of ALL equipment owned by the farming operation of the entity identified in Part A that will be used on the farms identified in Part C by the entity: _____ 100 %								
2. Leased Equipment: Enter the following information for ALL leased equipment to be used in the farming operation of the entity identified in Part A. If leased equipment is not used in this farm operation, enter 0%.								
A. Percent of Total Equipment Used in the Farming Operation	B. Name of Individual/Entity Equipment is Leased From	C. Type of Equipment Leased	D. Does the Individual/Entity the equipment is leased from have an interest in this farming operation?					
%			<input type="checkbox"/> YES <input type="checkbox"/> NO					
%			<input type="checkbox"/> YES <input type="checkbox"/> NO					
%			<input type="checkbox"/> YES <input type="checkbox"/> NO					
3. Lease Agreements: If Item 2D is "YES," copies of lease agreement and documentation may be required for compliance purposes. GO TO Part H.								

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232 Completing CCC-902E's for Corporations, LLC's, LLP's, and LP's (Continued)

B Example of CCC-902E (Continued)

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CCC-902E (02-10-16) Name of Entity (as identified in Part A): J & J Farm and Ranch LLC Page 4 of 6

PART H - CUSTOM SERVICES

1. Will custom services be utilized by the entity identified in Part A on the farms listed in Part E?
☐ NO. GO TO PART I ☒ YES. Complete Items 1A through 1D.

A. Type of Services	B. Farm Number(s)	C. Number of Acres	D. Name of Provider
Custom Harvester	389	1239.0	C and G Harvesters Inc.

PART I - LABOR NOT PROVIDED BY MEMBERS/SHAREHOLDERS IDENTIFIED IN PART C

For the farms listed in Part E, enter the information for contributions of labor to the farming operation that will not be provided by the members or shareholders listed in Part C:

Type	Amount
1. Other labor: Enter the percentage or the number of hours to be donated by family members or others for which no payment will be issued or owed.	0 % hrs.
2. Hired labor:	
A. Will any of the hired labor for the farming operation identified in Part A originate from the same source as the leased equipment in Part G? <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES If "YES", acceptable documentation to prove such relationship may be required for compliance purposes.	
B. Will any of the hired labor for the farming operation identified in Part A be included in the custom services shown in Part H? <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES If "YES", acceptable documentation to prove such relationship may be required for compliance purposes.	

PART J - MANAGEMENT

Enter all managerial duties and/or activities required for the farming operation identified in Part A which will be provided personally by member(s) or shareholder(s) of the entity or joint operation; or by hired management.

1. Active personal management:

List each member or shareholder in column A; the specific managerial duties/activities that will be performed personally by each member or shareholder in column B. For nonfamily member operations only, complete items in column C to include the amount of time expended annually, either in hours or as a percentage of the total management hours required for the farming operation.

A. Member/Shareholder	B. Duties/Activities	C. Time expended annually (For nonfamily member operations only)	
Jane Hardesty	Crops, equipment, irrigation, financing, hired labor	NA hrs.	%
Julia Hardesty	Bookkeeping, financing, marketing, FSA business	NA hrs.	%
		hrs.	%
		hrs.	%
		hrs.	%
		hrs.	%

For additional space, use and attach CCC-902E Continuation

2. Hired management:
Describe any hired management duties/activities that will be provided by someone other than a member or shareholder (include management by an administrator or trustee who receives compensation for this service or activity):

3. Other management:
Describe any non-compensated management that will be provided by someone other than a member or shareholder (include management by an administrator or trustee who does not receive compensation for this activity):

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232 Completing CCC-902E's for Corporations, LLC's, LLP's, and LP's (Continued)

B Example of CCC-902E (Continued)

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CCC-902 E (02-10-16)	Name of Entity (as identified in Part A): <u>J & J Farm and Ranch LLC</u>	Page 5 of 6
PART K - REMARKS		
<p>Check all of the following that apply:</p> <p><input checked="" type="checkbox"/> CCC-902 Continuation attached for additional information for Part E - Land</p> <p><input type="checkbox"/> CCC-902E Continuation attached for additional information for the following Parts:</p> <p style="margin-left: 20px;"> <input type="checkbox"/> Part C – Member information <input type="checkbox"/> Part D – Summary of Contributions <input type="checkbox"/> Part F – Capital <input type="checkbox"/> Part G – Equipment <input type="checkbox"/> Part H – Custom Services </p>		
PART L - CERTIFICATION - (FOR JOINT VENTURES AND GENERAL PARTNERSHIPS, A SIGNATURE IS REQUIRED FOR EACH MEMBER)		
<p><i>I certify that all the information entered on this document and any supporting documentation is true and correct. I understand that furnishing incorrect information will result in forfeiture of payments and may result in the assessment of a penalty. I will timely provide written notification to the Farm Service Agency committees for the county and State listed on this form of any changes in this farming operation. By signing this form I acknowledge that:</i></p> <ul style="list-style-type: none"> • all supporting documentation has been submitted as required • I have reviewed and understand all definitions and requirements on Page 6 of this form. • all information will be considered in effect continuously unless changes or revisions are submitted. • it is my responsibility to timely notify FSA in writing of any changes that may affect these representations, including, but not limited to: the composition of the entity identified in Part A; the farming, ranching or forestry operation of the entity identified in Part A; financial status of the entity identified in Part A. • evidence such as tax records, certified public accountant's certification, or other documentation may be required to validate these representations and I will take all necessary actions to provide such materials to the applicable State or county committee if requested by FSA. • it is my responsibility to timely notify FSA in writing of any successors who acquire an interest in this farming operation as the result of the death of a member or shareholder. 		
1. Signature (By)	2. Title/Relationship of Individual Signing in the Representative Capacity	3. Date (MM-DD-YYYY)
<i>/s/ Julia Henderson</i>		03/17/2016
<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 7 CFR Part 1400, the Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), and the Agricultural Act of 2014 (Pub. L. 113-79). The information will be used to identify the farm operating plan data needed to determine a legal entity's eligibility for program benefits. The information collected on this form may be disclosed to other Federal, State, Local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in applicable Routine Uses identified in the System of Records Notice for USDA/FSA-2, Farm Records File (Automated). Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility for program benefits.</p> <p>This information collection is exempted from the Paperwork Reduction Act as specified in the Agricultural Act of 2014 (Pub. L. 113-79, Title I, Subtitle F, Administration). The provisions of criminal and civil fraud, privacy, and other statutes may be applicable to the information provided. RETURN THIS COMPLETED FORM TO YOUR COUNTY FSA OFFICE.</p>		
<p>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, age, disability, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from 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, S.W., 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>		

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232 Completing CCC-902E's for Corporations, LLC's, LLP's, and LP's (Continued)

B Example of CCC-902E (Continued)

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CCC-902 E (02-10-16)	DEFINITIONS	Page 6 of 6
<p>The following definitions apply to Form CCC-902E.</p> <ol style="list-style-type: none"> 1. ACTIVELY ENGAGED IN FARMING – means providing both: 1) significant contributions of capital, equipment, or land, or combination thereof to the farming operation; and 2) significant contributions of active personal labor or active personal management, or a combination thereof, to the farming operation as described. Further, for a person or legal entity to be considered actively engaged in farming for program payment purposes, the contributions of the person or legal entity must be at-risk and commensurate with the person's or legal entity's claimed share of the profit and loss of the farming operation. Failure to meet these requirements will result in the determination of ineligibility for payments under programs specified in 7 CFR Part 1400. 2. INTEREST IN A FARMING OPERATION – a person or legal entity is considered to have an interest in a particular farming operation if the person or legal entity owns or rents land to or from that farming operation; has an interest in the agricultural commodities produced on the operation; or is a member of a joint operation that either owns or rents land to or from the farming operation, or has an interest in the agricultural commodities produced on that operation. 3. JOINT OPERATION - is a general partnership, joint venture, or similar organization. 4. PERSON – is a natural person (an individual) and does not include a legal entity. 5. ACTIVE PERSONAL LABOR – a person is considered to be providing active personal labor with respect to a farming operation if that person is directly and personally providing physical activities necessary to conduct the farming operation, including land preparation, planting, cultivating, harvesting, and marketing of agricultural commodities in the farming operation. Other qualifying physical activities include establishing and maintaining conserving covers and those physical activities necessary for livestock production for the farming operation. 6. ACTIVE PERSONAL MANAGEMENT – a person is considered to be providing active personal management with respect to a farming operation if that person is directly and personally providing the general supervision and direction of activities and labor involved in the farming operation; or providing services (whether performed on-site or off-site) reasonably related and necessary to the farming operation. The management activities must be critical to the profitability of the farming operation and performed under one or more of the following categories: 1) <u>Capital</u> which includes arranging financing and managing capital; acquiring equipment; acquiring land and negotiating leases; managing insurance and participating in USDA programs; 2) <u>Labor</u> which includes hiring and managing of hired labor; 3) <u>Agronomics and marketing</u> which includes selecting crops and making planting decisions; acquiring and purchasing of crop inputs; managing crops and making harvesting decisions; pricing and marketing of crop production. 7. CAPITAL – with respect to a farming operation is the funding provided by a person or legal entity to the farming operation in order for such operation to conduct farming activities. To be considered a countable contribution for a person or legal entity, the capital must have been derived from a fund or account separate and distinct from that of any other person or entity involved in such operation. Countable capital does not include the value of any labor or management which is contributed to the farming operation. A capital contribution may be a direct out-of-pocket input of a specified sum or an amount borrowed by the person or entity. Capital does not include advance program payments. 8. CONTRIBUTION – with respect to a farming operation is the provision of land, capital or equipment assets, and providing active personal labor, or active personal management to the farming operation in exchange for, or the expectation of, deriving benefits based solely on the success of the farming operation. 9. CUSTOM SERVICES – with respect to a farming operation is the hiring of a contractor or vendor that is in the business of providing such specialized services to perform services for the farming operation in exchange for the payment of a fee for such services performed. 10. ENTITY - is a corporation, joint stock company, limited liability company, association, limited partnership, limited liability partnership, irrevocable trust, revocable trust, estate, charitable organization, or other similar organization including any such organization participating in the farming operation as a partner in a general partnership, participant in a joint venture, a grantor of a revocable trust, or as a participant in a similar organization. 11. EQUIPMENT – with respect to a farming operation is the machinery and implements needed by the farming operation to conduct activities of the farming operation including machinery and implements involved in land preparation, planting, cultivating, harvesting or marketing of the crops produced by the farming operation. Equipment also includes machinery and implements needed to establish and maintain conserving covers. 12. FAMILY MEMBER – a person is considered to be a family member of another person in the farming operation of that person is related to the other as a lineal ancestor, lineal descendant, sibling, spouse, or otherwise by marriage. This relationship includes great grandparent, grandparent, parent, child (including legally adopted children and stepchildren), grandchild, great grandchild, sibling of family member in the farming operation, spouse of family member in the farming operation. 13. FARMING ENTITY – is the entity, including a combination of entities, conducting a farming operation at one or more locations. 14. FARMING OPERATION - is a business enterprise engaged in the production of agricultural products which is operated by a person or formal or informal entity which is eligible to receive payments, directly or indirectly. 15. LAND – with a respect to a contribution to a farming operation is agricultural land consisting of cropland, pastureland, wetland, or rangeland which meets the specific requirements of the applicable program for which payments or benefits are sought. 16. SUPPORTING DOCUMENTATION – is any information that supports the relevant representations made such as, but not limited to: articles of incorporation; corporate meeting minutes; stock certificates; organizational papers; trust agreement; last will or testament or a deceased individual; affidavit of heirship approved by Office of General Counsel; partnership agreement; property lease agreement; purchase agreement; land deed; lending security agreement; and financial statement. 17. All other terms utilized in this form shall be defined pursuant to 7 CFR Part 1400. 		

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233-243 (Reserved)

246 Completing CCC-902E's for Estates

A Completing CCC-902E's

For detailed instructions on completing CCC-902E's, see subparagraph 175 A.

B Example of CCC-902E

Following is an example of CCC-902E completed for an estate.

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This form is available electronically.		(See Page 5 for Privacy Act Statement.)			
CCC-902E (02-10-16)	U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation FARM OPERATING PLAN FOR AN ENTITY Agricultural Act of 2014	1. County Texas 2. State OK	3. Program Year 2016		
For "actively engaged in farming" and other payment eligibility/limitation determinations. This form is to be completed for an entity, including a joint operation, that is seeking benefits from the Farm Service Agency (FSA) under one or more programs that are subject to the regulations at 7 CFR Part 1400. This form collects farming and other information about the entity that receives program benefits directly using the tax identification number listed in Part A. This form also collects information about the members of such entity. An individual who receives program benefits directly as an individual must complete a CCC-9021 with respect to that individual's operation. Payment eligibility is based upon the contribution of certain inputs to a farming operation such as land, capital, equipment, labor, and management by the entity listed in Part A. The information on this form will be used by FSA to determine payment eligibility and limitation of payments by direct attribution.					
PART A - ENTITY INFORMATION					
1. Farming Entity's Name and Address (Include Zip Code) Jay Bird Estate S 900 Rd Panhandle, OK XXXXX-XXXX		2. Tax Identification Number (If the taxpayer identification number is already on file with FSA, only the last 4 digits are required) XXXX			
		3. Date of Formation (MM-DD-YYYY) 12-20-2013			
PART B - TYPE OF OPERATION (Select only one)					
1. Select appropriate type of operation that defines the entity identified in Part A:					
<input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Partnership <input checked="" type="checkbox"/> Estate <input type="checkbox"/> City, County or State-owned Entity <input type="checkbox"/> Joint Venture <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Charitable/Tax-exempt Organization <input type="checkbox"/> Indian Tribe <input type="checkbox"/> Sole Proprietorship/DBA <input type="checkbox"/> Revocable/Living Trust <input type="checkbox"/> Public School <input type="checkbox"/> Other: <input type="checkbox"/> Corporation <input type="checkbox"/> Irrevocable Trust					
2. Supporting documentation (such as articles of incorporation, trust papers, partnership agreement, evidence of heirship, and operational authorities of all shareholders, members and owners) is required, except for public schools, States, State entities, cities, and counties, to verify the legal status of the entity and the authority of its shareholders, members or owners to the satisfaction of CCC.					
PART C - MEMBER INFORMATION (Use CCC-902E Continuation if additional space is needed for any information in Part C)					
1. Members - List all members/shareholders of the entity identified in Part A of this form:					
A. Name	B. Tax ID Number (Last 4 digits if already on file)	C. % Share	D. Position and Salary (if applicable)	E. Family Member Relationship* (if applicable)	F. Does this member have signature authority for the legal entity? (Yes or No)
Jeanette Bird	XXXX	100	Heir \$ 0	spouse	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
			\$ 0		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$ 0		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$ 0		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
* Family member means great grandparent, grandparent, parent, child (including legally adopted children and stepchildren), grandchild, great grandchild, sibling of family member in the farming operation, spouse of family member in the farming operation.					
2. If the entity in Part A is an Estate or Trust, or if any member/shareholder is listed above is an Estate or Trust, list the Executor, Administrator, or Grantor:					
A. Name of Estate or Trust Jay Bird Estate			B. Name of Executor/Administrator/Grantor Red Bird		
3. Embedded Entities - If any member/shareholder of the entity identified in Part A is an entity, a CCC-901, Member's Information, must also be completed and submitted concurrent with this CCC-902E. Additionally, a CCC-902E must be completed and submitted for each embedded entity. <input type="checkbox"/> Check if CCC-901 is attached. <input type="checkbox"/> Check if CCC-902E is attached for an embedded entity.					
4. Other farming interests: Complete this item for any member/shareholder identified in Part C that has an interest in other farming operations.					
A. Member's name	B. Name of Farming interest(s)	C. Tax ID Number of farming interest (Last 4 digits if already on file)	D. County(ies) and State(s) where farming interest(s) are located		

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246 Completing CCC-902E's for Estates (Continued)

B Example of CCC-902E (Continued)

CCC-902E (02-10-16)		Name of Entity (as identified in Part A): <u>Jay Bird Estate</u>		Page 2 of 6						
5. Minor Members or Shareholders – For any Member or Shareholder who is a minor, provide the following: <input checked="" type="checkbox"/> N/A										
A. Minor's Name	B. Date of Birth	C. Parent's or Guardian's Name	D. Parent's or Guardian's Address	E. Parent or Guardian's SSN or Tax ID Number <i>(Last 4 digits if already on file)</i>						
F. Separate Status of Minors: (1) Is any minor a producer on a farm in which the parent or guardian has no interest? <input type="checkbox"/> YES <input type="checkbox"/> NO (2) Does any minor maintain a separate household from the parent or guardian and personally carry out farming Activities with respect to the minor's farming operation, including maintaining separate accounting? <input type="checkbox"/> YES <input type="checkbox"/> NO (3) Does any minor who is represented by a court-appointed guardian or conservator responsible for the minor a) live in a household other than the parents' household(s), and b) have a vested ownership in the farm? <input type="checkbox"/> YES <input type="checkbox"/> NO (4) If any minor with an interest in this farming operation can answer "YES" to Items F(1) through F(3), list that minor's name:										
6A. Citizenship Status - Is each Member and Shareholder of the entity or joint operation identified in Part A, and any embedded entity identified in Part C a U.S. Citizen? <input checked="" type="checkbox"/> YES, all members/shareholders are US Citizens - Go to Part D <input type="checkbox"/> NO, one or more members/shareholders is not a US Citizen – Complete Item 6B										
6B. For each member or shareholder (direct or embedded) who is not a US Citizen, provide the following:										
(1) Name of Individual		(2) This individual has a valid Form I-551		FOR FSA USE ONLY						
				Form I-551 Presented to FSA	CCC Initials					
		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO						
		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO						
		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO						
		<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> YES <input type="checkbox"/> NO						
PART D - SUMMARY OF CONTRIBUTIONS TO THE FARMING OPERATION										
1. For the farming operation of the entity identified in Part A, what percentages of the overall inputs will be contributed directly by the Entity? Enter the following information for contributions to be made by the entity identified in Part A. <i>These percentages should reflect the capital provided directly by the legal entity; land and equipment owned and/or cash leased by the legal entity and used in the farming operation; labor hired by the legal entity; and management hired by the legal entity. (Provide detailed information about these contributions in Items A through E.)</i>										
A. Capital	B. Land	C. Equipment	D. Hired Labor	E. Hired Management						
0 %	100 %	0 %	0 %	0 %						
2. For the farming operation of the entity identified in Part A, what percentages of the following farm inputs will be contributed by the Members listed in PART C? Enter the following information for the contributions to be made by the members. <i>These percentages should reflect any capital originating from members' funds rather than from the entity; land and equipment owned or obtained by the member(s) and contributed to this farming operation without compensation to the member(s); labor and management hired by the members for the entity; and labor and management performed personally by the member(s) for the benefit of the farming operation identified in Part A. (Provide information about these contributions in Items B through H).</i>										
A. Member's Name	B. Capital (Current Year) %	C. Land %	D. % of Owned Land	E. Equipment %	F. % of Owned Equipment	G. Labor (%)			H. Management (%)	
						Hired	Active Personal	Check if 1000 Hours	Hired	Active Personal
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
For additional space, use and attach CCC-902E Continuation										

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246 Completing CCC-902E's for Estates (Continued)

B Example of CCC-902E (Continued)

*--

CCC-902E (02-10-16)		Name of Entity (as identified in Part A): <u>Jay Bird Estate</u>			Page 3 of 6			
PART E - LAND								
1. Land: Enter the following information for ALL land in the farming operation of the entity identified in Part A. <i>If land is cash leased from an individual or entity that has an interest in the crop or crop proceeds, include the rental rate in \$/acre in Column F; otherwise enter "cash."</i> (For additional space, complete CCC-902 Continuation and attach to this form)								
A. Farm No. and Location (County and State)	B. Land Leased or Contributed By	C. Check as applicable			D. Name of Person or Entity Whom Land is Leased to and/or From (Includes names of landowners and landlords)	E. Acres Owned or Leased	F. Rental Rate \$ per Acre/ % or Crop Share	G. Check here if same land interest was held last year
		Owned	Leased To	Leased From				
Farm No.: 409 Location: Texas, OK	Jay Bird Estate	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	North Texas Partners	364.0	25%	<input checked="" type="checkbox"/>
Farm No.: Location:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Farm No.: Location:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Farm No.: Location:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Farm No.: Location:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
PART F - CAPITAL SOURCES and USES								
1. Indicate the source(s) of all farming capital for the entity identified in Part A? (Check ALL that apply.)								
<input type="checkbox"/> Non-borrowed capital <input type="checkbox"/> Private loans/credit <input type="checkbox"/> FSA program payments from this crop year <input type="checkbox"/> Commercial loans/credit <input type="checkbox"/> Other: _____								
2. Will contributions of capital, farming equipment or land be acquired as a result of a loan or credit arrangement?								
<input type="checkbox"/> YES go to Item 3 <input type="checkbox"/> NO go to Part G								
3. Will such loan or credit be acquired from, guaranteed by, co-signed by, or secured by an individual, joint operation or entity that has an interest in the farming operation identified in Part A (Such interest may be as a landowner or other tenant)?								
<input type="checkbox"/> YES. Complete Items 3(A) through 3(E) <input type="checkbox"/> NO. Go to Part G.								
A Type of Contribution	B Name of Loan or Credit Source	C Guarantor's Name	D Credit Source or Guarantor's Affiliation or Interest in the Farming Operation	E Percent of Total Capital				
PART G - EQUIPMENT (All percentages are based on annual rental values.)								
1. Owned Equipment: Enter the percent of ALL equipment owned by the farming operation of the entity identified in Part A that will be used on the farms identified in Part C by the entity: _____ 100 %								
2. Leased Equipment: Enter the following information for ALL leased equipment to be used in the farming operation of the entity identified in Part A. If leased equipment is not used in this farm operation, enter 0%.								
A. Percent of Total Equipment Used in the Farming Operation	B. Name of Individual/Entity Equipment is Leased From	C. Type of Equipment Leased	D. Does the Individual/Entity the equipment is leased from have an interest in this farming operation?					
%			<input type="checkbox"/> YES <input type="checkbox"/> NO					
%			<input type="checkbox"/> YES <input type="checkbox"/> NO					
%			<input type="checkbox"/> YES <input type="checkbox"/> NO					
3. Lease Agreements: If Item 2D is "YES," copies of lease agreement and documentation may be required for compliance purposes. GO TO Part H.								

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246 Completing CCC-902E's for Estates (Continued)

B Example of CCC-902E (Continued)

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CCC-902E (02-10-16)		Name of Entity (as identified in Part A): <u>Jay Bird Estate</u>		Page 4 of 6
PART H - CUSTOM SERVICES				
1. Will custom services be utilized by the entity identified in Part A on the farms listed in Part E?				
<input checked="" type="checkbox"/> NO. GO TO PART I <input type="checkbox"/> YES. Complete Items 1A through 1D.				
A. Type of Services	B. Farm Number(s)	C. Number of Acres	D. Name of Provider	
PART I - LABOR NOT PROVIDED BY MEMBERS/SHAREHOLDERS IDENTIFIED IN PART C				
For the farms listed in Part E, enter the information for contributions of labor to the farming operation that will not be provided by the members or shareholders listed in Part C:				
Type			Amount	
1. Other labor: Enter the percentage or the number of hours to be donated by family members or others for which no payment will be issued or owed.			0 %	
			hrs.	
2. Hired labor:				
A. Will any of the hired labor for the farming operation identified in Part A originate from the same source as the leased equipment in Part G?				
<input checked="" type="checkbox"/> NO <input type="checkbox"/> YES If "YES", acceptable documentation to prove such relationship may be required for compliance purposes.				
B. Will any of the hired labor for the farming operation identified in Part A be included in the custom services shown in Part H?				
<input checked="" type="checkbox"/> NO <input type="checkbox"/> YES If "YES", acceptable documentation to prove such relationship may be required for compliance purposes.				
PART J - MANAGEMENT				
Enter all managerial duties and/or activities required for the farming operation identified in Part A which will be provided personally by member(s) or shareholder(s) of the entity or joint operation; or by hired management.				
1. Active personal management:				
List each member or shareholder in column A; the specific managerial duties/activities that will be performed personally by each member or shareholder in column B. For nonfamily member operations only, complete items in column C to include the amount of time expended annually, either in hours or as a percentage of the total management hours required for the farming operation.				
A. Member/Shareholder	B. Duties/Activities	C. Time expended annually (For nonfamily member operations only)		
		hrs.	%	
		hrs.	%	
		hrs.	%	
		hrs.	%	
		hrs.	%	
		hrs.	%	
For additional space, use and attach CCC-902E Continuation				
2. Hired management:				
Describe any hired management duties/activities that will be provided by someone other than a member or shareholder (include management by an administrator or trustee who receives compensation for this service or activity):				
3. Other management:				
Describe any non-compensated management that will be provided by someone other than a member or shareholder (include management by an administrator or trustee who does not receive compensation for this activity):				
Red Bird, Executor, makes all decisions and manages all business affairs for the Estate.				

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246 Completing CCC-902E's for Estates (Continued)

B Example of CCC-902E (Continued)

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CCC-902 E (02-10-16)	Name of Entity (as Identified in Part A): <u>Jay Bird Estate</u>	Page 5 of 6
PART K - REMARKS		
<p>Check all of the following that apply:</p> <p><input type="checkbox"/> CCC-902 Continuation attached for additional information for Part E - Land</p> <p><input type="checkbox"/> CCC-902E Continuation attached for additional information for the following Parts:</p> <p style="margin-left: 20px;"> <input type="checkbox"/> Part C – Member information <input type="checkbox"/> Part D – Summary of Contributions <input type="checkbox"/> Part F – Capital <input type="checkbox"/> Part G – Equipment <input type="checkbox"/> Part H – Custom Services </p>		
PART L - CERTIFICATION - (FOR JOINT VENTURES AND GENERAL PARTNERSHIPS, A SIGNATURE IS REQUIRED FOR EACH MEMBER)		
<p><i>I certify that all the information entered on this document and any supporting documentation is true and correct. I understand that furnishing incorrect information will result in forfeiture of payments and may result in the assessment of a penalty. I will timely provide written notification to the Farm Service Agency committees for the county and State listed on this form of any changes in this farming operation. By signing this form I acknowledge that:</i></p> <ul style="list-style-type: none"> • all supporting documentation has been submitted as required • I have reviewed and understand all definitions and requirements on Page 6 of this form. • all information will be considered in effect continuously unless changes or revisions are submitted. • it is my responsibility to timely notify FSA in writing of any changes that may affect these representations, including, but not limited to: the composition of the entity identified in Part A; the farming, ranching or forestry operation of the entity identified in Part A; financial status of the entity identified in Part A. • evidence such as tax records, certified public accountant's certification, or other documentation may be required to validate these representations and I will take all necessary actions to provide such materials to the applicable State or county committee if requested by FSA. • it is my responsibility to timely notify FSA in writing of any successors who acquire an interest in this farming operation as the result of the death of a member or shareholder. 		
1. Signature (By)	2. Title/Relationship of Individual Signing in the Representative Capacity	3. Date (MM-DD-YYYY)
<i>Isl Rod Bird</i>	Executor	07/11/2014
<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 7 CFR Part 1400, the Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), and the Agricultural Act of 2014 (Pub. L. 113-79). The information will be used to identify the farm operating plan data needed to determine a legal entity's eligibility for program benefits. The information collected on this form may be disclosed to other Federal, State, Local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in applicable Routine Uses identified in the System of Records Notice for USDA/FSA-2, Farm Records File (Automated). Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility for program benefits.</p> <p>This information collection is exempted from the Paperwork Reduction Act as specified in the Agricultural Act of 2014 (Pub. L. 113-79, Title I, Subtitle F, Administration). The provisions of criminal and civil fraud, privacy, and other statutes may be applicable to the information provided. RETURN THIS COMPLETED FORM TO YOUR COUNTY FSA OFFICE.</p>		
<p><small>In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, age, disability, sex, gender identity including gender expression, sexual orientation, disability, age, marital status, family/parental status, income derived from public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.</small></p> <p><small>Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, 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.</small></p> <p><small>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, S.W., Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov. USDA is an equal opportunity provider, employer, and lender.</small></p>		

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246 Completing CCC-902E's for Estates (Continued)

B Example of CCC-902E (Continued)

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CCC-902 E (02-10-16)	DEFINITIONS	Page 6 of 6
<p>The following definitions apply to Form CCC-902E.</p> <ol style="list-style-type: none"> 1. ACTIVELY ENGAGED IN FARMING – means providing both: 1) significant contributions of capital, equipment, or land, or combination thereof to the farming operation; and 2) significant contributions of active personal labor or active personal management, or a combination thereof, to the farming operation as described. Further, for a person or legal entity to be considered actively engaged in farming for program payment purposes, the contributions of the person or legal entity must be at-risk and commensurate with the person's or legal entity's claimed share of the profit and loss of the farming operation. Failure to meet these requirements will result in the determination of ineligibility for payments under programs specified in 7 CFR Part 1400. 2. INTEREST IN A FARMING OPERATION – a person or legal entity is considered to have an interest in a particular farming operation if the person or legal entity owns or rents land to or from that farming operation; has an interest in the agricultural commodities produced on the operation; or is a member of a joint operation that either owns or rents land to or from the farming operation, or has an interest in the agricultural commodities produced on that operation. 3. JOINT OPERATION - is a general partnership, joint venture, or similar organization. 4. PERSON – is a natural person (an individual) and does not include a legal entity. 5. ACTIVE PERSONAL LABOR – a person is considered to be providing active personal labor with respect to a farming operation if that person is directly and personally providing physical activities necessary to conduct the farming operation, including land preparation, planting, cultivating, harvesting, and marketing of agricultural commodities in the farming operation. Other qualifying physical activities include establishing and maintaining conserving covers and those physical activities necessary for livestock production for the farming operation. 6. ACTIVE PERSONAL MANAGEMENT – a person is considered to be providing active personal management with respect to a farming operation if that person is directly and personally providing the general supervision and direction of activities and labor involved in the farming operation; or providing services (whether performed on-site or off-site) reasonably related and necessary to the farming operation. The management activities must be critical to the profitability of the farming operation and performed under one or more of the following categories: 1) <u>Capital</u> which includes arranging financing and managing capital; acquiring equipment; acquiring land and negotiating leases; managing insurance and participating in USDA programs; 2) <u>Labor</u> which includes hiring and managing of hired labor; 3) <u>Agronomics and marketing</u> which includes selecting crops and making planting decisions; acquiring and purchasing of crop inputs; managing crops and making harvesting decisions; pricing and marketing of crop production. 7. CAPITAL – with respect to a farming operation is the funding provided by a person or legal entity to the farming operation in order for such operation to conduct farming activities. To be considered a countable contribution for a person or legal entity, the capital must have been derived from a fund or account separate and distinct from that of any other person or entity involved in such operation. Countable capital does not include the value of any labor or management which is contributed to the farming operation. A capital contribution may be a direct out-of-pocket input of a specified sum or an amount borrowed by the person or entity. Capital does not include advance program payments. 8. CONTRIBUTION – with respect to a farming operation is the provision of land, capital or equipment assets, and providing active personal labor, or active personal management to the farming operation in exchange for, or the expectation of, deriving benefits based solely on the success of the farming operation. 9. CUSTOM SERVICES – with respect to a farming operation is the hiring of a contractor or vendor that is in the business of providing such specialized services to perform services for the farming operation in exchange for the payment of a fee for such services performed. 10. ENTITY - is a corporation, joint stock company, limited liability company, association, limited partnership, limited liability partnership, irrevocable trust, revocable trust, estate, charitable organization, or other similar organization including any such organization participating in the farming operation as a partner in a general partnership, participant in a joint venture, a grantor of a revocable trust, or as a participant in a similar organization. 11. EQUIPMENT – with respect to a farming operation is the machinery and implements needed by the farming operation to conduct activities of the farming operation including machinery and implements involved in land preparation, planting, cultivating, harvesting or marketing of the crops produced by the farming operation. Equipment also includes machinery and implements needed to establish and maintain conserving covers. 12. FAMILY MEMBER – a person is considered to be a family member of another person in the farming operation of that person is related to the other as a lineal ancestor, lineal descendant, sibling, spouse, or otherwise by marriage. This relationship includes great grandparent, grandparent, parent, child (including legally adopted children and stepchildren), grandchild, great grandchild, sibling of family member in the farming operation, spouse of family member in the farming operation. 13. FARMING ENTITY – is the entity, including a combination of entities, conducting a farming operation at one or more locations. 14. FARMING OPERATION - is a business enterprise engaged in the production of agricultural products which is operated by a person or formal or informal entity which is eligible to receive payments, directly or indirectly. 15. LAND – with a respect to a contribution to a farming operation is agricultural land consisting of cropland, pastureland, wetland, or rangeland which meets the specific requirements of the applicable program for which payments or benefits are sought. 16. SUPPORTING DOCUMENTATION – is any information that supports the relevant representations made such as, but not limited to: articles of incorporation; corporate meeting minutes; stock certificates; organizational papers; trust agreement; last will or testament of a deceased individual; affidavit of heirship approved by Office of General Counsel; partnership agreement; property lease agreement; purchase agreement; land deed; lending security agreement; and financial statement. 17. All other terms utilized in this form shall be defined pursuant to 7 CFR Part 1400. 		

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247-257 (Reserved)

261 Trust Case Examples (Continued)**C Revocable Trust Example 1**

Situation: ST Trust is a revocable trust.

- Person U is the grantor and income beneficiary.
- ST Trust contributes a significant amount of both capital and equipment to the farming operation.
- Beneficiary contributes a significant amount of active personal management to the operation.
- All land is leased and all labor is hired.
- The trust's share of the profits or losses from the farming operation is commensurate with its contribution to the operation and the contributions are at risk.

Determination: ST Trust is considered to be actively engaged in farming. For payment limitation purposes, all payments issued to ST Trust will be attributed to Person U as grantor of the trust.

262 Completing CCC-902E's for Trusts**A Completing CCC-902E's**

For detailed instructions on completing CCC-902E's, see subparagraph 175 A.

262 Completing CCC-902E's for Trusts (Continued)

B Example of CCC-902E

Following is an example of CCC-902E completed for a trust.

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This form is available electronically. (See Page 5 for Privacy Act Statement.)

CCC-902E (02-10-16) U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation FARM OPERATING PLAN FOR AN ENTITY <i>Agricultural Act of 2014</i>	1. County Butte 2. State NV	3. Program Year 2016
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For "actively engaged in farming" and other payment eligibility/limitation determinations.

This form is to be completed for an entity, including a joint operation, that is seeking benefits from the Farm Service Agency (FSA) under one or more programs that are subject to the regulations at 7 CFR Part 1400. This form collects farming and other information about the entity that receives program benefits directly using the tax identification number listed in Part A. This form also collects information about the members of such entity. An individual who receives program benefits directly as an individual must complete a CCC-902I with respect to that individual's operation. Payment eligibility is based upon the contribution of certain inputs to a farming operation such as land, capital, equipment, labor, and management by the entity listed in Part A. The information on this form will be used by FSA to determine payment eligibility and limitation of payments by direct attribution.

PART A - ENTITY INFORMATION

1. Farming Entity's Name and Address (Include Zip Code) Cody Smith Trust No. 3 508 Dusty Rd Windy Flats, NV XXXXX-XXXX	2. Tax Identification Number (If the taxpayer identification number is already on file with FSA, only the last 4 digits are required) XXXX 3. Date of Formation (MM-DD-YYYY) 01-10-2009
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PART B - TYPE OF OPERATION (Select only one)

1. Select appropriate type of operation that defines the entity identified in Part A:

<input type="checkbox"/> General Partnership	<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> Estate	<input type="checkbox"/> City, County or State-owned Entity
<input type="checkbox"/> Joint Venture	<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Charitable/Tax-exempt Organization	<input type="checkbox"/> Indian Tribe
<input type="checkbox"/> Sole Proprietorship/DBA	<input type="checkbox"/> Revocable/Living Trust	<input type="checkbox"/> Public School	<input type="checkbox"/> Other:
<input type="checkbox"/> Corporation	<input checked="" type="checkbox"/> Irrevocable Trust		

2. Supporting documentation (such as articles of incorporation, trust papers, partnership agreement, evidence of heirship, and operational authorities of all shareholders, members and owners) is required, except for public schools, States, State entities, cities, and counties, to verify the legal status of the entity and the authority of its shareholders, members or owners to the satisfaction of CCC.

PART C - MEMBER INFORMATION (Use CCC-902E Continuation if additional space is needed for any information in Part C)

1. **Members** - List all members/shareholders of the entity identified in Part A of this form:

A. Name	B. Tax ID Number (Last 4 digits if already on file)	C. % Share	D. Position and Salary (if applicable)	E. Family Member Relationship* (if applicable)	F. Does this member have signature authority for the legal entity? (Yes or No)
Curtis Smith	XXXX	50	Trustee \$ 0	grandchild	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
Charlene Smith	XXXX	50	Beneficiary \$ 0	grandchild	<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$ 0		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$ 0		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO

* **Family member means** great grandparent, grandparent, parent, child (including legally adopted children and stepchildren), grandchild, great grandchild, sibling of family member in the farming operation, spouse of family member in the farming operation.

2. If the entity in Part A is an Estate or Trust, or if any member/shareholder is listed above is an Estate or Trust, list the Executor, Administrator, or Grantor:

A. Name of Estate or Trust Cody Smith Trust No. 3	B. Name of Executor/Administrator/Grantor Curtis Smith
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3. Embedded Entities - If any member/shareholder of the entity identified in Part A is an entity, a CCC-901, Member's Information, must also be completed and submitted concurrent with this CCC-902E. Additionally, a CCC-902E must be completed and submitted for each embedded entity.

☐ Check if CCC-901 is attached. ☐ Check if CCC-902E is attached for an embedded entity.

4. Other farming interests: Complete this item for any member/shareholder identified in Part C that has an interest in other farming operations.

A. Member's name	B. Name of Farming interest(s)	C. Tax ID Number of farming interest (Last 4 digits if already on file)	D. County(ies) and State(s) where farming interest(s) are located

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262 Completing CCC-902E's for Trusts (Continued)

B Example of CCC-902E (Continued)

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CCC-902E (02-10-16)		Name of Entity (as identified in Part A): <u>Cody Smith Trust No. 3</u>		Page 2 of 6						
5. Minor Members or Shareholders – For any Member or Shareholder who is a minor, provide the following: <input checked="" type="checkbox"/> N/A										
A. Minor's Name	B. Date of Birth	C. Parent's or Guardian's Name	D. Parent's or Guardian's Address	E. Parent or Guardian's SSN or Tax ID Number (Last 4 digits if already on file)						
F. Separate Status of Minors:										
(1) Is any minor a producer on a farm in which the parent or guardian has no interest? <input type="checkbox"/> YES <input type="checkbox"/> NO										
(2) Does any minor maintain a separate household from the parent or guardian and personally carry out farming Activities with respect to the minor's farming operation, including maintaining separate accounting? <input type="checkbox"/> YES <input type="checkbox"/> NO										
(3) Does any minor who is represented by a court-appointed guardian or conservator responsible for the minor a) live in a household other than the parents' household(s), and b) have a vested ownership in the farm? <input type="checkbox"/> YES <input type="checkbox"/> NO										
(4) If any minor with an interest in this farming operation can answer "YES" to Items F(1) through F(3), list that minor's name:										
6A. Citizenship Status - Is each Member and Shareholder of the entity or joint operation identified in Part A, and any embedded entity identified in Part C a U.S. Citizen?										
<input checked="" type="checkbox"/> YES, all members/shareholders are US Citizens - Go to Part D <input type="checkbox"/> NO, one or more members/shareholders is not a US Citizen – Complete Item 6B										
6B. For each member or shareholder (direct or embedded) who is not a US Citizen, provide the following:										
(1) Name of Individual	(2) This individual has a valid Form I-551	FOR FSA USE ONLY								
		Form I-551 Presented to FSA		CCC Initials						
	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO								
	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO								
	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO								
	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO								
PART D - SUMMARY OF CONTRIBUTIONS TO THE FARMING OPERATION										
1. For the farming operation of the entity identified in Part A, what percentages of the overall inputs will be contributed directly by the Entity? Enter the following information for contributions to be made by the entity identified in Part A. <i>These percentages should reflect the capital provided directly by the legal entity; land and equipment owned and/or cash leased by the legal entity and used in the farming operation; labor hired by the legal entity; and management hired by the legal entity. (Provide detailed information about these contributions in Items A through E.)</i>										
A. Capital	B. Land	C. Equipment	D. Hired Labor	E. Hired Management						
0 %	100 %	0 %	0 %	0 %						
2. For the farming operation of the entity identified in Part A, what percentages of the following farm inputs will be contributed by the Members listed in PART C? Enter the following information for the contributions to be made by the members. <i>These percentages should reflect any capital originating from members' funds rather than from the entity; land and equipment owned or obtained by the member(s) and contributed to this farming operation without compensation to the member(s); labor and management hired by the members for the entity; and labor and management performed personally by the member(s) for the benefit of the farming operation identified in Part A. (Provide information about these contributions in Items B through H).</i>										
A. Member's Name	B. Capital (Current Year) %	C. Land %	D. % of Owned Land	E. Equipment %	F. % of Owned Equipment	G. Labor (%)		H. Management (%)		
						Hired	Active Personal	Check if 1000 Hours	Hired	Active Personal
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
For additional space, use and attach CCC-902E Continuation										

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262 Completing CCC-902E's for Trusts (Continued)

B Example of CCC-902E (Continued)

*--

CCC-902E (02-10-16)		Name of Entity (as identified in Part A): <u>Cody Smith Trust No. 3</u>		Page 3 of 6				
PART E - LAND								
1. Land: Enter the following information for ALL land in the farming operation of the entity identified in Part A. <i>If land is cash leased from an individual or entity that has an interest in the crop or crop proceeds, include the rental rate in \$/acre in Column F; otherwise enter "cash."</i> (For additional space, complete CCC-902 Continuation and attach to this form)								
A. Farm No. and Location (County and State)	B. Land Leased or Contributed By	C. Check as applicable			D. Name of Person or Entity Whom Land is Leased to and/or From (Includes names of landowners and landlords)	E. Acres Owned or Leased	F. Rental Rate \$ per Acre/ % or Crop Share	G. Check here if same land interest was held last year
Farm No.: 2910 Location: Butte, NV	Cody Smith Trust No. 3	<input checked="" type="checkbox"/> Owned	<input checked="" type="checkbox"/> Leased To	<input type="checkbox"/> Leased From	Nevada Land & Cattle	3364.0	25%	<input checked="" type="checkbox"/>
Farm No.: Location:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Farm No.: Location:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Farm No.: Location:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Farm No.: Location:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Farm No.: Location:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
PART F - CAPITAL SOURCES and USES								
1. Indicate the source(s) of all farming capital for the entity identified in Part A? (Check ALL that apply.)								
<input type="checkbox"/> Non-borrowed capital <input type="checkbox"/> Private loans/credit <input type="checkbox"/> FSA program payments from this crop year <input type="checkbox"/> Commercial loans/credit <input type="checkbox"/> Other:								
2. Will contributions of capital, farming equipment or land be acquired as a result of a loan or credit arrangement?								
<input type="checkbox"/> YES go to Item 3 <input type="checkbox"/> NO go to Part G								
3. Will such loan or credit be acquired from, guaranteed by, co-signed by, or secured by an individual, joint operation or entity that has an interest in the farming operation identified in Part A (Such interest may be as a landowner or other tenant)?								
<input type="checkbox"/> YES. Complete Items 3(A) through 3(E) <input type="checkbox"/> NO. Go to Part G.								
A Type of Contribution	B Name of Loan or Credit Source	C Guarantor's Name	D Credit Source or Guarantor's Affiliation or Interest in the Farming Operation	E Percent of Total Capital				
					%			
					%			
					%			
PART G - EQUIPMENT (All percentages are based on annual rental values.)								
1. Owned Equipment: Enter the percent of ALL equipment owned by the farming operation of the entity identified in Part A that will be used on the farms identified in Part C by the entity: 100 %								
2. Leased Equipment: Enter the following information for ALL leased equipment to be used in the farming operation of the entity identified in Part A. If leased equipment is not used in this farm operation, enter 0%.								
A. Percent of Total Equipment Used in the Farming Operation	B. Name of Individual/Entity Equipment is Leased From	C. Type of Equipment Leased	D. Does the Individual/Entity the equipment is leased from have an interest in this farming operation?					
%			<input type="checkbox"/> YES <input type="checkbox"/> NO					
%			<input type="checkbox"/> YES <input type="checkbox"/> NO					
%			<input type="checkbox"/> YES <input type="checkbox"/> NO					
3. Lease Agreements: If Item 2D is "YES," copies of lease agreement and documentation may be required for compliance purposes. GO TO Part H.								

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B Example of CCC-902E (Continued)

CCC-902E (02-10-16)	Name of Entity (as identified in Part A): <u>Cody Smith Trust No. 3</u>	Page 4 of 6
PART H - CUSTOM SERVICES		
1. Will custom services be utilized by the entity identified in Part A on the farms listed in Part E?		
<input checked="checked" type="checkbox"/> NO. GO TO PART I <input type="checkbox"/> YES. Complete Items 1A through 1D.		
A. Type of Services	B. Farm Number(s)	C. Number of Acres
D. Name of Provider		
PART I - LABOR NOT PROVIDED BY MEMBERS/SHAREHOLDERS IDENTIFIED IN PART C		
For the farms listed in Part E, enter the information for contributions of labor to the farming operation that will not be provided by the members or shareholders listed in Part C:		
Type	Amount	
1. Other labor: Enter the percentage or the number of hours to be donated by family members or others for which no payment will be issued or owed.	0	%
	hrs.	
2. Hired labor:		
A. Will any of the hired labor for the farming operation identified in Part A originate from the same source as the leased equipment in Part G?		
<input type="checkbox"/> NO <input type="checkbox"/> YES If "YES", acceptable documentation to prove such relationship may be required for compliance purposes.		
B. Will any of the hired labor for the farming operation identified in Part A be included in the custom services shown in Part H?		
<input type="checkbox"/> NO <input type="checkbox"/> YES If "YES", acceptable documentation to prove such relationship may be required for compliance purposes.		
PART J - MANAGEMENT		
Enter all managerial duties and/or activities required for the farming operation identified in Part A which will be provided personally by member(s) or shareholder(s) of the entity or joint operation; or by hired management.		
1. Active personal management:		
List each member or shareholder in column A; the specific managerial duties/activities that will be performed personally by each member or shareholder in column B. For nonfamily member operations only, complete items in column C to include the amount of time expended annually, either in hours or as a percentage of the total management hours required for the farming operation.		
A. Member/Shareholder	B. Duties/Activities	C. Time expended annually (For nonfamily member operations only)
		hrs. %
		hrs. %
		hrs. %
		hrs. %
		hrs. %
		hrs. %
For additional space, use and attach CCC-902E Continuation		
2. Hired management:		
Describe any hired management duties/activities that will be provided by someone other than a member or shareholder (include management by an administrator or trustee who receives compensation for this service or activity):		
3. Other management:		
Describe any non-compensated management that will be provided by someone other than a member or shareholder (include management by an administrator or trustee who does not receive compensation for this activity):		
Curtis Smith, Trustee, makes all decisions and manages all business affairs for Trust No. 3.		

262 Completing CCC-902E's for Trusts (Continued)

B Example of CCC-902E (Continued)

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CCC-902 E (02-10-16)	Name of Entity (as Identified in Part A): <u>Cody Smith Trust No. 3</u>	Page 5 of 6
PART K - REMARKS		
<p>Check all of the following that apply:</p> <p><input type="checkbox"/> CCC-902 Continuation attached for additional information for Part E - Land</p> <p><input type="checkbox"/> CCC-902E Continuation attached for additional information for the following Parts:</p> <div style="margin-left: 20px;"> <input type="checkbox"/> Part C – Member information <input type="checkbox"/> Part D – Summary of Contributions <input type="checkbox"/> Part F – Capital <input type="checkbox"/> Part G – Equipment <input type="checkbox"/> Part H – Custom Services </div>		
PART L - CERTIFICATION - (FOR JOINT VENTURES AND GENERAL PARTNERSHIPS, A SIGNATURE IS REQUIRED FOR EACH MEMBER)		
<p><i>I certify that all the information entered on this document and any supporting documentation is true and correct. I understand that furnishing incorrect information will result in forfeiture of payments and may result in the assessment of a penalty. I will timely provide written notification to the Farm Service Agency committees for the county and State listed on this form of any changes in this farming operation. By signing this form I acknowledge that:</i></p> <ul style="list-style-type: none"> <i>all supporting documentation has been submitted as required</i> <i>I have reviewed and understand all definitions and requirements on Page 6 of this form.</i> <i>all information will be considered in effect continuously unless changes or revisions are submitted.</i> <i>it is my responsibility to timely notify FSA in writing of any changes that may affect these representations, including, but not limited to: the composition of the entity identified in Part A; the farming, ranching or forestry operation of the entity identified in Part A; financial status of the entity identified in Part A.</i> <i>evidence such as tax records, certified public accountant's certification, or other documentation may be required to validate these representations and I will take all necessary actions to provide such materials to the applicable State or county committee if requested by FSA.</i> <i>it is my responsibility to timely notify FSA in writing of any successors who acquire an interest in this farming operation as the result of the death of a member or shareholder.</i> 		
1. Signature (By)	2. Title/Relationship of Individual Signing in the Representative Capacity	3. Date (MM-DD-YYYY)
<i>Isl Curtis Smith</i>	Trustee	04/01/2016
<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 7 CFR Part 1400, the Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), and the Agricultural Act of 2014 (Pub. L. 113-79). The information will be used to identify the farm operating plan data needed to determine a legal entity's eligibility for program benefits. The information collected on this form may be disclosed to other Federal, State, Local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in applicable Routine Uses identified in the System of Records Notice for USDA/FSA-2, Farm Records File (Automated). Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility for program benefits.</p> <p>This information collection is exempted from the Paperwork Reduction Act as specified in the Agricultural Act of 2014 (Pub. L. 113-79, Title I, Subtitle F, Administration). The provisions of criminal and civil fraud, privacy, and other statutes may be applicable to the information provided. RETURN THIS COMPLETED FORM TO YOUR COUNTY FSA OFFICE.</p>		
<p><i>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, age, disability, sex, gender identity including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from 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.</i></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, S.W., 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>		

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262 Completing CCC-902E's for Trusts (Continued)

B Example of CCC-902E (Continued)

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CCC-902 E (02-10-16)	DEFINITIONS	Page 6 of 6
<p>The following definitions apply to Form CCC-902E.</p> <ol style="list-style-type: none"> 1. ACTIVELY ENGAGED IN FARMING – means providing both: 1) significant contributions of capital, equipment, or land, or combination thereof to the farming operation; and 2) significant contributions of active personal labor or active personal management, or a combination thereof, to the farming operation as described. Further, for a person or legal entity to be considered actively engaged in farming for program payment purposes, the contributions of the person or legal entity must be at-risk and commensurate with the person's or legal entity's claimed share of the profit and loss of the farming operation. Failure to meet these requirements will result in the determination of ineligibility for payments under programs specified in 7 CFR Part 1400. 2. INTEREST IN A FARMING OPERATION – a person or legal entity is considered to have an interest in a particular farming operation if the person or legal entity owns or rents land to or from that farming operation; has an interest in the agricultural commodities produced on the operation; or is a member of a joint operation that either owns or rents land to or from the farming operation, or has an interest in the agricultural commodities produced on that operation. 3. JOINT OPERATION - is a general partnership, joint venture, or similar organization. 4. PERSON – is a natural person (an individual) and does not include a legal entity. 5. ACTIVE PERSONAL LABOR – a person is considered to be providing active personal labor with respect to a farming operation if that person is directly and personally providing physical activities necessary to conduct the farming operation, including land preparation, planting, cultivating, harvesting, and marketing of agricultural commodities in the farming operation. Other qualifying physical activities include establishing and maintaining conserving covers and those physical activities necessary for livestock production for the farming operation. 6. ACTIVE PERSONAL MANAGEMENT – a person is considered to be providing active personal management with respect to a farming operation if that person is directly and personally providing the general supervision and direction of activities and labor involved in the farming operation; or providing services (whether performed on-site or off-site) reasonably related and necessary to the farming operation. The management activities must be critical to the profitability of the farming operation and performed under one or more of the following categories: 1) <u>Capital</u> which includes arranging financing and managing capital; acquiring equipment; acquiring land and negotiating leases; managing insurance and participating in USDA programs; 2) <u>Labor</u> which includes hiring and managing of hired labor; 3) <u>Agronomics and marketing</u> which includes selecting crops and making planting decisions; acquiring and purchasing of crop inputs; managing crops and making harvesting decisions; pricing and marketing of crop production. 7. CAPITAL – with respect to a farming operation is the funding provided by a person or legal entity to the farming operation in order for such operation to conduct farming activities. To be considered a countable contribution for a person or legal entity, the capital must have been derived from a fund or account separate and distinct from that of any other person or entity involved in such operation. Countable capital does not include the value of any labor or management which is contributed to the farming operation. A capital contribution may be a direct out-of-pocket input of a specified sum or an amount borrowed by the person or entity. Capital does not include advance program payments. 8. CONTRIBUTION – with respect to a farming operation is the provision of land, capital or equipment assets, and providing active personal labor, or active personal management to the farming operation in exchange for, or the expectation of, deriving benefits based solely on the success of the farming operation. 9. CUSTOM SERVICES – with respect to a farming operation is the hiring of a contractor or vendor that is in the business of providing such specialized services to perform services for the farming operation in exchange for the payment of a fee for such services performed. 10. ENTITY - is a corporation, joint stock company, limited liability company, association, limited partnership, limited liability partnership, irrevocable trust, revocable trust, estate, charitable organization, or other similar organization including any such organization participating in the farming operation as a partner in a general partnership, participant in a joint venture, a grantor of a revocable trust, or as a participant in a similar organization. 11. EQUIPMENT – with respect to a farming operation is the machinery and implements needed by the farming operation to conduct activities of the farming operation including machinery and implements involved in land preparation, planting, cultivating, harvesting or marketing of the crops produced by the farming operation. Equipment also includes machinery and implements needed to establish and maintain conserving covers. 12. FAMILY MEMBER – a person is considered to be a family member of another person in the farming operation of that person is related to the other as a lineal ancestor, lineal descendant, sibling, spouse, or otherwise by marriage. This relationship includes great grandparent, grandparent, parent, child (including legally adopted children and stepchildren), grandchild, great grandchild, sibling of family member in the farming operation, spouse of family member in the farming operation. 13. FARMING ENTITY – is the entity, including a combination of entities, conducting a farming operation at one or more locations. 14. FARMING OPERATION - is a business enterprise engaged in the production of agricultural products which is operated by a person or formal or informal entity which is eligible to receive payments, directly or indirectly. 15. LAND – with a respect to a contribution to a farming operation is agricultural land consisting of cropland, pastureland, wetland, or rangeland which meets the specific requirements of the applicable program for which payments or benefits are sought. 16. SUPPORTING DOCUMENTATION – is any information that supports the relevant representations made such as, but not limited to: articles of incorporation; corporate meeting minutes; stock certificates; organizational papers; trust agreement; last will or testament or a deceased individual; affidavit of heirship approved by Office of General Counsel; partnership agreement; property lease agreement; purchase agreement; land deed; lending security agreement; and financial statement. 17. All other terms utilized in this form shall be defined pursuant to 7 CFR Part 1400. 		

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263-273 (Reserved)

296 Determining AGI and Average AGI (Continued)

B Using IRS Data for AGI Determinations

This table provides guidance on AGI determinations using data reported to IRS.

IF determining AGI for...	THEN see IRS Form...	AND use the amount entered on...
corporations	1120	either of the following: <ul style="list-style-type: none"> line 30 (total taxable income) plus line 19 (charitable contributions) for S corporations, use only IRS-1120S, line 21 (ordinary business income). <p>*--Note: Only if reported, exclude the amount elected as depreciation under Section 179 of the tax code.--*</p>
estates or trusts	1041	line 22 (taxable income) plus line 13 (charitable deductions).
LLC's, LLP's, LP's, or other similar type organization	1065	line 22 (total income from trade or business) plus line 10 (guaranteed payments to partners).
persons	1040	line 37 (AGI).
tax-exempt or charitable organizations	990-T	line 34 (unrelated business taxable income) minus income that CCC determined to be from noncommercial activity.

Note: Variations of the referenced IRS tax forms, or comparable forms, may apply in which the line items for the appropriate income amounts will be different.

C Applicable Years for Determining Average AGI

Use this table for applicable years to be used for determining average AGI.

IF crop year is...	THEN Average AGI will be based on the following years...
2011	2007, 2008, and 2009.
2012	2008, 2009, and 2010.
2013	2009, 2010, and 2011.
2014	2010, 2011, and 2012.
2015	2011, 2012, and 2013.
2016	2012, 2013, and 2014.
2017	2013, 2014, and 2015.
2018	2014, 2015, and 2016.

296 Determining AGI and Average AGI (Continued)

D Determining Average AGI

Determine the average AGI according to the following table.

IF determination is for a...	THEN average AGI is the average...
<ul style="list-style-type: none"> • person • legal entity in business for all of the applicable 3-year period 	of AGI, including losses, for the 3 taxable years preceding the most immediately preceding complete taxable year. Note: This includes legal entities not required to file an IRS tax return or legal entities that did not have taxable income in 1 or more years of the applicable 3-year period.
legal entity not in business for all of the applicable 3-year period	AGI, including losses for only the years in the base period that the new legal entity was in business.

E AGI Compliance Worksheet

For AGI compliance determinations, use worksheet in paragraph 309.

326 Completing CCC-903's (Continued)

C Example CCC-903 for 2014 Program Year

The following is an example of a completed CCC-903 for the 2016 program year.

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This form is available electronically.

CCC-903 (02-10-16)	U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation	1. NAME Wildcat Land & Cattle
WORKSHEET FOR PAYMENT ELIGIBILITY AND PAYMENT LIMITATION DETERMINATIONS <i>Agricultural Act of 2014</i>		2. COUNTY AND STATE Front, KS
		3. PROGRAM YEAR (select one) <input type="checkbox"/> 2014 <input type="checkbox"/> 2015 <input checked="" type="checkbox"/> 2016 <input type="checkbox"/> 2017 <input type="checkbox"/> 2018

PART A - TYPE OF OPERATION

4. The operation reviewed is a:

<input type="checkbox"/> Person	<input type="checkbox"/> Sole Proprietor/Small Business	<input checked="" type="checkbox"/> General Partnership	<input type="checkbox"/> Limited Partnership
<input type="checkbox"/> Estate	<input type="checkbox"/> City, County or State-owned Entity	<input type="checkbox"/> Joint Venture	<input type="checkbox"/> Limited Liability Company
<input type="checkbox"/> Charitable/Non-Profit	<input type="checkbox"/> Indians rep. by BIA	<input type="checkbox"/> Revocable Trust	<input type="checkbox"/> Other: _____
<input type="checkbox"/> Corporation	<input type="checkbox"/> Irrevocable Trust	<input type="checkbox"/> Public School	

PART B - REVIEW OF ELIGIBILITY REQUIREMENTS AND CONTRIBUTIONS

Answer the following questions by checking "YES", "NO" or "N/A".

	YES	NO	N/A
1 Are the Name and SSN (or EIN) provided for the person, legal entity and each member or interest holder? [1-CM (Rev 3) Part 6]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2 If participant is an Estate, has a tax identification number (EIN) been provided for the estate? [1-CM (Rev 3) Part 6]	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 If participant or any interest holder is a trust, has an EIN been provided for the trust, unless the trust is revocable trust and the grantor is the sole income beneficiary? [1-CM (Rev 3) Part 6]	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 Is the person a US Citizen or a holder of a valid form I-551 (Alien Registration Receipt Card)? If the participant is a legal entity, are all interest holders US Citizens or holders of valid form I-551s? [5-PL Part 3]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
5 If this person or any interest holder in this legal entity is under 18-years-old, has the MINOR qualified to receive payment separate from the parent or guardian? (If "NO", See Common Attribution, Part D, Item 5.) [5-PL Part 4]	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 Does this person or legal entity meet ALL of the following with regard to the farming operation: • has a separate and distinct interest in the land, crops, and livestock • demonstrates separate responsibility for the interest in land, crops and livestock • maintains funds and accounts separate from all other farming operations. [5-PL Part 2, Section 6]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7 Are cash rent tenant provisions met with significant contributions of either of the following: (check as applicable) <input type="checkbox"/> active personal labor, or <input type="checkbox"/> active personal management and equipment (NOTE: If participant is a joint operation, each member must meet cash rent tenant provisions.) [5-PL Part 2, Section 7]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 If equipment or land is leased from a person or legal entity with interest in this farming operation, are rates and repayment terms reasonable and customary for the area? (If "NO", the input is not a significant contribution.) [5-PL Part 2, Section 6, Subsection 2]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9 If hired labor and leased equipment originate from the same source, are separate contracts provided for the labor and for the equipment? (If "NO", equipment is not a significant contribution.) [5-PL Part 2, Section 6, Subsection 2]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10 For limited partnerships, LLPs, LLCs, corporations and similar legal entities, do the partners, members or stockholders providing active personal labor and/or active personal management collectively hold at least 50 percent interest in the legal entity? [5-PL Part 4, Section 4]	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11 If participant or any interest holder is an estate that has been in existence for over 2 years, has required documentation been provided and determination made according to 4-PL? [5-PL Part 4, Section 5]	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12 If a trust, does the trust provide for modification or interest by the grantor, or provide for transfer to the remainder beneficiary in less than 20 years from the date the trust is established? [5-PL Part 4, Section 6]	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13 If an irrevocable trust, has trust documentation been provided and is such documentation on file? [5-PL Part 4, Section 6]	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14 For a State, political subdivision, or an agency thereof, is the land owned by the entity and used solely for the support of public schools? [5-PL Part 4, Section 1]	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15 If a charitable organization, does the land or proceeds from the farming operation transfer to an entity that exercises control over the organization? (If "YES", See Common Attribution in Part D, Item 5) [5-PL Part 4, Section 1]	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16 Substantive change rules were met by (check each applicable substantive change): [5-PL Part 2, Section 5]			
<input type="checkbox"/> Addition of 1 (number) adult family member(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> For a landowner only, a change from cash rent to share rent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> A 20% increase in base acres, allowing recognition of one person or legal entity for payment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> A qualifying change in ownership of equipment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> A qualifying change in ownership of land	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Addition of equipment not previously involved in the farming operation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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326 Completing CCC-903's (Continued)

C Example CCC-903 for 2014 Program Year (Continued)

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CCC-903 (02-10-16) Participant's Name: <u>Wildcat Land & Cattle</u>		Page 2 of 4 Crop Year: <u>2016</u>
PART C – FINDINGS OF THE REVIEWING AUTHORITY		
CONTRIBUTIONS were determined as follows: Complete Item 1 if the participant is a PERSON or LEGAL ENTITY. Complete Item 2 if the participant is a JOINT OPERATION. Complete Items 3 through 5 if the participant is a LEGAL ENTITY.		
1	The PERSON or LEGAL ENTITY is determined to make the following CONTRIBUTIONS:	<input type="checkbox"/> ACTIVE PERSONAL LABOR <input type="checkbox"/> ACTIVE PERSONAL MANAGEMENT <input type="checkbox"/> LAND <input type="checkbox"/> CAPITAL <input type="checkbox"/> EQUIPMENT
2	The JOINT OPERATION is determined to make the following CONTRIBUTION(S).	<input checked="" type="checkbox"/> LAND <input checked="" type="checkbox"/> CAPITAL <input type="checkbox"/> EQUIPMENT
MEMBERS of the JOINT OPERATION are determined to make the following CONTRIBUTIONS:		
Member(s) Name(s): <u>William Wildcat</u>		<input type="checkbox"/> ACTIVE PERSONAL LABOR <input checked="" type="checkbox"/> ACTIVE PERSONAL MANAGEMENT <input type="checkbox"/> LAND <input type="checkbox"/> CAPITAL <input type="checkbox"/> EQUIPMENT
Member(s) Name(s): <u>Wanda Wildcat</u>		<input type="checkbox"/> ACTIVE PERSONAL LABOR <input checked="" type="checkbox"/> ACTIVE PERSONAL MANAGEMENT <input type="checkbox"/> LAND <input type="checkbox"/> CAPITAL <input type="checkbox"/> EQUIPMENT
Member(s) Name(s): <u>Jack B. Morgan</u>		<input type="checkbox"/> ACTIVE PERSONAL LABOR <input checked="" type="checkbox"/> ACTIVE PERSONAL MANAGEMENT <input type="checkbox"/> LAND <input type="checkbox"/> CAPITAL <input type="checkbox"/> EQUIPMENT
Member(s) Name(s): <u>Wiley C. Smith</u>		<input checked="" type="checkbox"/> ACTIVE PERSONAL LABOR <input type="checkbox"/> ACTIVE PERSONAL MANAGEMENT <input type="checkbox"/> LAND <input type="checkbox"/> CAPITAL <input type="checkbox"/> EQUIPMENT
Member(s) Name(s): <u>William Wildcat Jr.</u>		<input checked="" type="checkbox"/> ACTIVE PERSONAL LABOR <input type="checkbox"/> ACTIVE PERSONAL MANAGEMENT <input type="checkbox"/> LAND <input type="checkbox"/> CAPITAL <input type="checkbox"/> EQUIPMENT
Member(s) Name(s):		<input type="checkbox"/> ACTIVE PERSONAL LABOR <input type="checkbox"/> ACTIVE PERSONAL MANAGEMENT <input type="checkbox"/> LAND <input type="checkbox"/> CAPITAL <input type="checkbox"/> EQUIPMENT
Member(s) Name(s):		<input type="checkbox"/> ACTIVE PERSONAL LABOR <input type="checkbox"/> ACTIVE PERSONAL MANAGEMENT <input type="checkbox"/> LAND <input type="checkbox"/> CAPITAL <input type="checkbox"/> EQUIPMENT
Member(s) Name(s):		<input type="checkbox"/> ACTIVE PERSONAL LABOR <input type="checkbox"/> ACTIVE PERSONAL MANAGEMENT <input type="checkbox"/> LAND <input type="checkbox"/> CAPITAL <input type="checkbox"/> EQUIPMENT
<input type="checkbox"/> Additional Pages are attached to show significant contributions of additional members.		
<input checked="" type="checkbox"/> Special rules for SPOUSES or MINOR CHILDREN are used to credit a spouse with a significant contribution of active personal labor or active personal management in this farming operation. [5-PL Paragraphs 171 and 229]		
3	For an LP, LLP, LLC, corporation or similar legal entity, did all partners, stockholders, or members with an ownership interest represent a contribution of active personal labor and/or active personal management to the farming operation that meets all of the following: 1) performed on a regular basis; 2) identifiable and documentable; and 3) separate and distinct from that of any other partner, stockholder, or member with an ownership interest in the farming operation? <input type="checkbox"/> YES <input type="checkbox"/> NO [5-PL Paragraph 229]	
4	For any partner, stockholder or member that failed to meet the requirement in Item 3, are both of the following requirements met for an exception? - Total PLC, ARC, LDP, and MLG payments received collectively by all partners, stockholders, and members directly and indirectly, does not exceed \$125,000; AND - At least 50 percent of the ownership interest in the legal entity is held by partners, stockholders, or members that are actively providing labor and management to the farming operation of the legal entity. <input type="checkbox"/> YES <input type="checkbox"/> NO [5-PL Paragraph 229]	
5	List all partners, stockholders, or members that do not meet requirements in Item 3 and to whom the exception in Item 4 is not applicable.	

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326 Completing CCC-903's (Continued)

C Example CCC-903 for 2014 Program Year (Continued)

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CCC-903 (02-10-16)		Page 3 of 4	
Participant's Name: <u>Wildcat Land & Cattle</u>		Crop Year: <u>2016</u>	
PART D – DETERMINATIONS OF THE REVIEWING AUTHORITY			
Based on the information provided, COC determined the following: (Or, for joint operations with 6 or more members, the State Office determined):			YES NO
1	The farming operation is NOT ELIGIBLE for payment because the NAME and SSN or EIN of each member or interest holder were not provided. [1-CM (Rev 3) Part 6]	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2	LANDOWNER PROVISIONS apply to all or part of this participant's farming operation. [5-PL Paragraph 92]	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3A	For PERSONS or LEGAL ENTITIES: The person's or entity's contributions are SIGNIFICANT, COMMENSURATE and AT RISK; And the person or entity is ACTIVELY ENGAGED IN FARMING. (If "NO", explain in REMARKS) [5-PL Paragraphs 191-196; 229-245]	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3B	For JOINT OPERATIONS ONLY, each member's contributions are SIGNIFICANT, COMMENSURATE and AT RISK; And EACH MEMBER is ACTIVELY ENGAGED IN FARMING. (If "NO", explain in REMARKS) [5-PL Paragraphs 211-214]	<input type="checkbox"/>	<input type="checkbox"/>
3C	(For 2016-2018 only) For JOINT OPERATIONS of nonfamily members. Each member's contributions are SIGNIFICANT, COMMENSURATE and AT RISK; And EACH MEMBER is ACTIVELY ENGAGED IN FARMING. (If "NO", explain in REMARKS) [5-PL Paragraphs 211-214]	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4A	(For 2016-2018 only) For JOINT OPERATIONS of nonfamily members. The farming operation requested one person to qualify as actively engaged in farming with only a significant contribution of active personal management. [5-PL Paragraph 220]	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4B	(For 2016-2018 only) For JOINT OPERATIONS of nonfamily members. The farming operation requested more than one person to qualify as actively engaged in farming with only significant contributions of active personal management and the criteria for operation size (for one additional person), or both operation size and or complexity (for two additional persons) was met. [5-PL Paragraph 221]	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5A	A CROPLAND FACTOR applies because CASH RENT TENANT rules are not met by the person, the entity, or by one or more members of the joint operation; or because the participant is only partially actively engaged in farming (If "YES", explain in Remarks) [5-PL Paragraphs 94, 212 and 229]	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5B	A PAYMENT REDUCTION applies because all partners, stockholders, or members failed to make requisite contributions of active personal labor and/or active personal management to the farming operation that meets all of the following: 1) performed on a regular basis; 2) identifiable and documentable; and 3) separate and distinct from that of any other partner, stockholder, or member with an ownership interest in the farming operation. [5-PL Pars., 94, 212, 229]	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5C	(For 2016-2018 only) For JOINT OPERATIONS of nonfamily members. A PAYMENT REDUCTION applies because: <ul style="list-style-type: none"> - a member failed to make a significant contribution of active personal labor to the farming operation; <li style="text-align: center;">OR - a member failed to make a significant contribution of active personal management to the farming operation that meets all of the following: 1) performed on a regular, continuous, and substantial basis; and 2) the amount equals or is greater than 25 percent of the total management hours required for the farming operation annually, or the amount equals or exceeds 500 hours of management annually to the farming operation to be considered significant; <li style="text-align: center;">OR - the farming operation requested that more than one person to qualify as making a significant contribution of active personal management and a member failed the management recordkeeping requirements; <li style="text-align: center;">OR - a member failed to make a significant contribution of the combination of active personal labor and active personal management to the farming operation that meets all of the following: 1) performed on a regular, continuous, and substantial basis; 2) critical to the profitability of the farming operation; and 3) the hourly total when added together was at least equal to the minimum number of hours threshold based on the proportionate share of the labor and management activities performed. [5-PL Paragraphs 218-226] 	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6	COMMON ATTRIBUTION applies to the following:		
7	Ineligible FOREIGN PERSONS are:		
8	Ineligible ESTATES OVER 2 YEARS OLD are:		
9	SUBSTANTIVE CHANGE was required, but NOT MET by:		
PART E – SIGNATURE OF REVIEWING AUTHORITY			
1. COC or STO Representative Signature <i>1st Clint T. Johnson</i>	2. Title Chairperson, COC	3. Date 04-21-2016	

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326 Completing CCC-903's (Continued)

C Example CCC-903 for 2014 Program Year (Continued)

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CCC-903 (02-10-16)		Page 4 of 4
Participant's Name: <u>Wildcat Land & Cattle</u>		Crop Year: <u>2016</u>
PART F – ACTIONS COMPLETED		
Action		Date
1	Written NOTICE OF DETERMINATION issued to all parties. [5-PL Part 7]	04/22/2016
2	Determinations recorded in the WEB ELIGIBILITY files. [3-PL (Rev. 2) Paragraphs 24-31]	04/22/2016
3	For Entities and Joint Operations: Subsidiary files were verified or updated to reflect correct: - members - shares - member contributions - substantive change status	04/22/2106
4	As applicable, a CROPLAND FACTOR was computed and recorded in web eligibility files.	04/22/2106
5	If the participant has interests in MULTIPLE COUNTIES, other counties were notified of the determinations. [5-PL Paragraphs 343, 344]	04/22/2106
PART G – REMARKS		
<p>CCC-902FM filed 03/29/2016</p> <p>CCC-905 approval of 2 additional managers by STC 04-12-2016</p>		
<p><i>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, age, disability, sex, gender identity including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from 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.</i></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, S.W., 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>		

327 COC Requirements to Make Timely Determinations**A Overview**

COC shall make the initial actively engaged in farming and eligibility determinations within the deadlines established in paragraph 325.

Note: See paragraph 355 for required State Office determinations.

B Definition of Default Determination

Default determination means all persons or legal entities are considered to be actively engaged in farming.

C Rule

If COC does **not** make the initial determinations within the 60-calendar-day time limit, the applicant shall receive a default determination. COC **must** still make actively engaged in farming and eligibility determinations. If the correct determination is different:

- FSA will honor the default determination for the current year, if the farm operation plan is followed **exactly**
- the proper determination will apply, if the farm operation plan is **not** followed exactly
- the proper determination will apply the following year, if the operation is **exactly** the same.

D Notification to Producer

See paragraphs 369 and 370 for notification requirements of both the default and correct determination letters to the producer.

Section 5 EYRT System**484 Introduction****A Definition of EYRT**

EYRT means a web-based system:

- in which National, State, and County Office users can record all findings, recommendations, and conclusions from EYR's completed on selected farming operations for 2009 and subsequent years' payment eligibility and payment limitation compliance purposes
- that provides reporting and summarization capabilities for EYR findings, determinations, and related information recorded for the farming operations reviewed.

B EYRT Design

EYRT was designed for the following:

- recording and tracking, by participant/farming operation and program year, all EYR review findings, results, and determinations
- as source data for status reports on the completion and results of EYR's
- providing information to use when evaluating the application and the effectiveness of current payment eligibility and payment limitation provisions.

C Accessing EYRT and Versions Available

EYRT is accessible from the Payment Limitation EYR's Share Point site at
--https://sharepoint.fsa.usda.net/mgr/dafp/PECD/PL_EYR/default.aspx--

484 Introduction (Continued)

D Content of EYRT Database

*--The EYRT, database has been populated with the following:

- 2009 through 2013 DAFP EYR selections
- additional selections as determined by State Offices.

E State Office Action

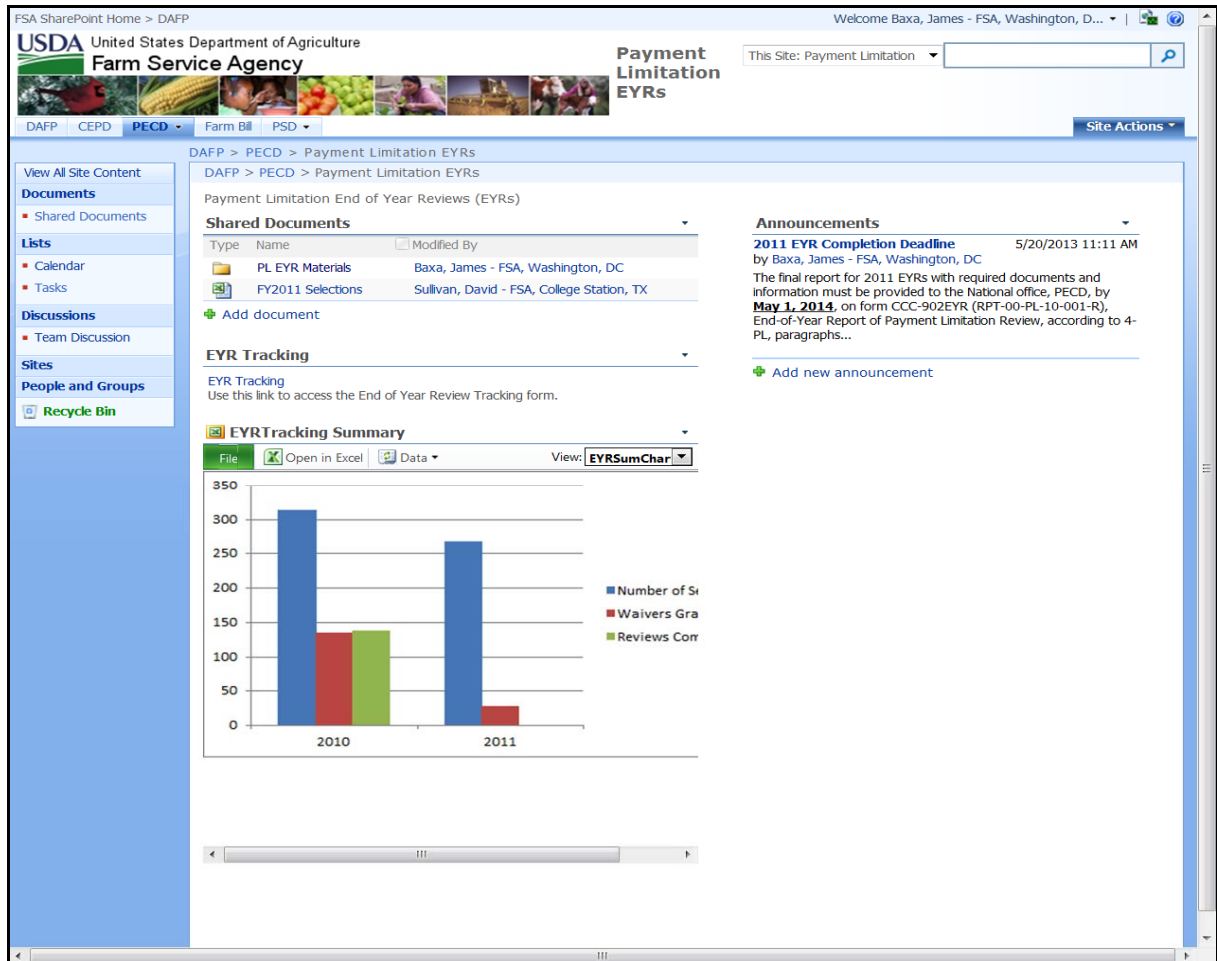
For the 2009 and subsequent EYR records, State Offices are encouraged to do the following:

- review the records for accuracy
- update the preloaded records, if necessary
- enter records for additional EYR selections made
- enter results as EYR's are completed
- periodically run various EYRT reports to check the status of review completion, and to track the results of 2009 through 2013 EYR's.--*

485 Payment Limitation EYRs Screen

A Accessing the Payment Limitation EYRs Screen

The Payment Limitation EYRs Screen allows State and County Office users to access all options available in EYRT. To access the following Payment Limitation EYRs Screen, go to
 --https://sharepoint.fsa.usda.net/mgr/dafp/PECD/PL_EYR/default.aspx--

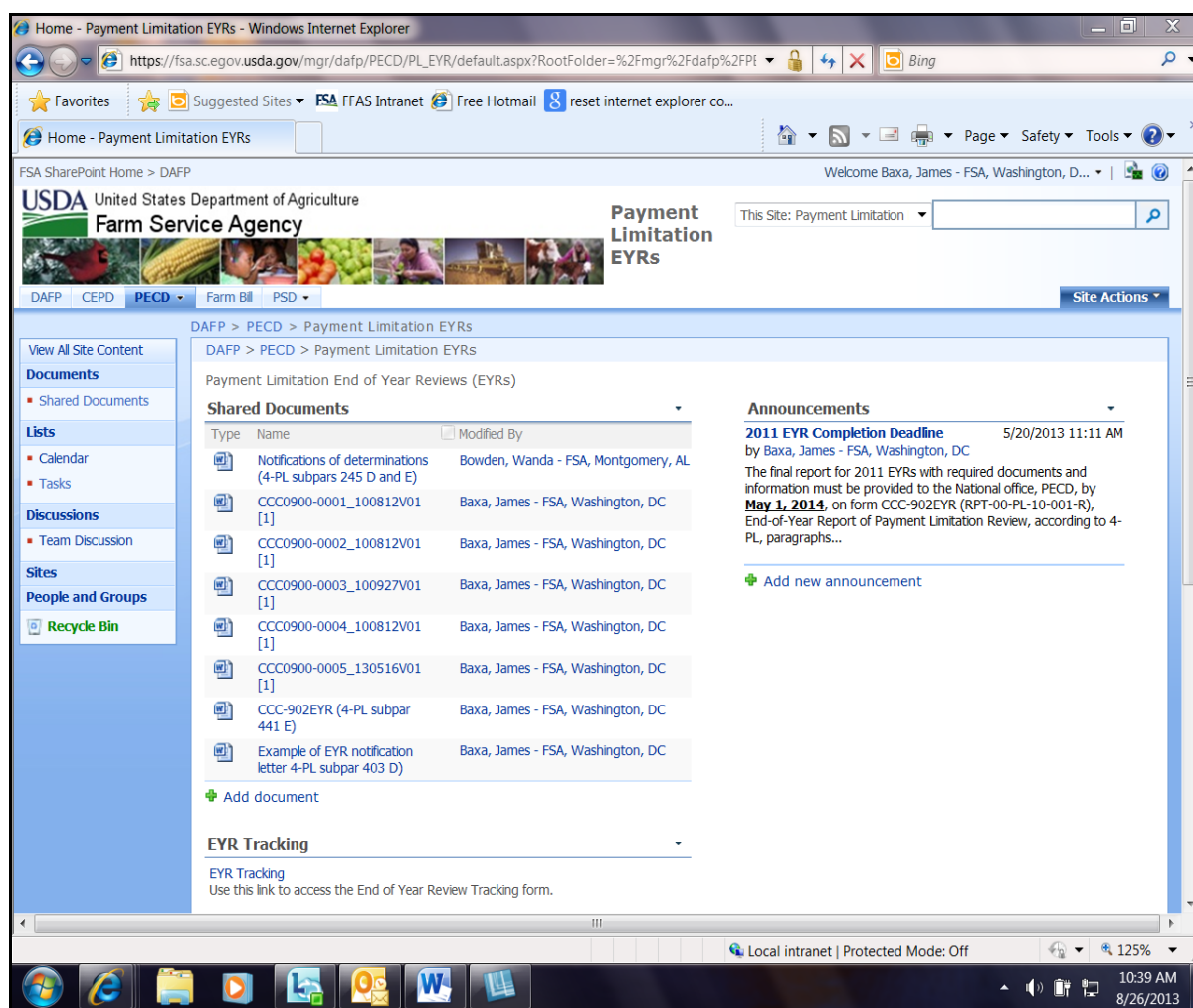


485 Payment Limitation EYRs Screen (Continued)

B Payment Limitation EYRs Screen Content

On the Payment Limitation EYRs Screen, under the heading “**Shared Documents**”, is folder “**PL EYR Materials**” that contains the following letters and forms, which will be displayed when “**PL EYR Materials**” is selected:

- EYR notification (subparagraph 433 D)
- payment eligibility and limitation determinations made by the appropriate reviewing authority following completing EYR’s (subparagraphs 371 D and E)
- the complete 5-part CCC-900 package (subparagraph 459 E)
- CCC-902EYR (subparagraph 471 E).



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		Ex. 14
CCC-501A	Member's Information		Ex. 13
CCC-501B	Designation of "Permitted Entities"		Ex. 13
CCC-502	Farm Operation Plan for Payment Eligibility Review for _____		Ex. 13
CCC-509	2009-2012 Direct and Counter-Cyclical Program Contract		3
CCC-526	Payment Eligibility Average Adjusted Gross Income Certification		295
CCC-526C	Payment Eligibility - Average Adjusted Gross Income Certification For Certain Conservation Reserve Program Contracts Approved Before October 1, 2008		295, Ex. 14
CCC-770 CPA	AGI Compliance Review Checklist CPA or Attorney Certification Statement	Ex. 19	
CCC-770 TAX	AGI Compliance Review Checklist IRS Tax Information - Returns and Schedules	Ex. 19	
CCC-900-1	Payment Eligibility/Limitation Selection, Notification, and Information Collection Checklist 1 - Agricultural Act of 2014	459	485
CCC-900-2	Payment Eligibility/Limitation Documents Received From Producer Checklist 2 - Agricultural Act of 2014	459	485
CCC-900-3	Payment Eligibility/Limitation Contribution Worksheet - Agricultural Act of 2014	459	485
CCC-900-4	Payment Eligibility/Limitation Substantive Change and Other Determinations Worksheet - Agricultural Act of 2014	459	485
CCC-900-5	Payment Eligibility/Limitation Summary of Findings and Recommendations - Agricultural Act of 2014	459	485, 486
CCC-901	Member's Information - Agricultural Act of 2014	140	Text, Ex. 13, 14

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

Forms (Continued)

Number	Title	Display Reference	Reference
Automated CCC-902	Farm Operating Plan for Payment Eligibility - 2014 and Subsequent Program Years	196, 198	44, Ex. 13
CCC-902 Continuation	Continuation Sheet for Leased or Owned Land (Attach to Form CCC-902I or CCC-902E) - Agricultural Act of 2014	215	41, 44, 108, 197
CCC-902E	Farm Operating Plan for an Entity - Agricultural Act of 2014	175, 177, 215, 227, 232, 246, 262	Text
CCC-902E Continuation	Continuation Sheet for Farm Operating Plan for an Entity - Agricultural Act of 2014	216, 227	44, 175
CCC-902EYR	End-of-Year Report of Payment Limitation Review	471	432, 472, 485, 486
CCC-902FM	Request for Additional Farm Managers	225	225
CCC-902I	Farm Operating Plan for an Individual - Agricultural Act of 2014	195	44, 108, 196, 197, 211
CCC-902MR	Management Activity Record	226	222
CCC-902I Short Form	Farm Operating Plan for an Individual - Agricultural Act of 2014	197	44, 108, 198, 211
CCC-903	Worksheet for Payment Eligibility and Payment Limitation Determinations	326	43, 44, 156, 227.5
CCC-905	Worksheet for the Determination of Operational Complexity for Additional Farm Managers	225	225
CCC-926 <u>1/</u>	Average Adjusted Gross Income (AGI) Statement		295, Ex. 13, 14
CCC-927 <u>1/</u>	Consent to Disclosure of Tax Information - Individual		Ex. 16
CCC-928 <u>1/</u>	Consent to Disclosure of Tax Information - Legal Entity		Ex. 16
CCC-931	Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information	302	295, Ex. 13, 14
CCC-931C	Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information For Successors to Conservation Program Contracts and Agreements Only	302	295, Ex. 13, 14
CCC-933	Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information For the 2013 crop, program, and fiscal years only.	302	295, 302, Ex. 14
CCC-941	Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information - Agricultural Act of 2014	302	Text, Ex. 17, 19

1/ Form is obsolete.

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

Forms (Continued)

Number	Title	Display Reference	Reference
CRP-1	Conservation Reserve Program Contract		16, 292, 295, Ex. 13
CRP-1F Addendum	CRP-1 Modification to Extend the Contract Expiration Date for ____ Years		Ex. 13
FSA-211	Power of Attorney		302
I-151 <u>1</u> /	Alien Registration Receipt Card		154
I-551	Permanent Resident Card/Resident Alien Card	154	155, 175, 195, 197, 216, Ex. 2
IRS Form 990	Return of Organization Exempt From Income Tax		138
IRS Form 990-T	Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))		296, Ex. 19
IRS-1040	U.S. Individual Income Tax Return		293, 294, 296, 309, 311, Ex. 19
IRS-1041	U.S. Income Tax Return for Estates and Trusts		296, Ex. 19
IRS-1065	U.S. Return of Partnership Income		296, Ex. 19
IRS-1120	U.S. Income Tax Return for an S Corporation		296, Ex. 19
IRS-1120S	U.S. Income Tax Return for an S Corporation		296, Ex. 19
IRS-2848	Power of Attorney and Declaration of Representative		302
IRS-3210	Document Transmittal	Ex. 15	301

1/ Form is obsolete.

Abbreviations Not Listed in 1-CM

The following abbreviations are **not** listed in 1-CM.

Approved Abbreviation	Term	Reference
AMA	Agricultural Management Assistance	15, 17, 291, 292
ARC	Agricultural Risk Coverage	Text
AWEP	Agricultural Water Enhancement Program	292
CPA	Certified Public Accountant	294, 301, 302, 308, 309, 311, Ex. 19
CSP	Conservation Stewardship Program	17, 291, 292
EIN	employer identification number	211, 229, 244, 260, 301, Ex. 2
EYR	End-of-Year Report	431, 471, 472, 484-487, Ex. 2
EYRT	End-of-Year Review Tracking	471, 472, 484-487, Ex. 2

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

Abbreviations Not Listed in 1-CM (Continued)

Approved Abbreviation	Term	Reference
IRA	individual retirement account	259
LLP	limited liability partnership	44, 72, 229, 230, 232, 296
LP	limited partnership	44, 72, 175, 229, 230, 232, 296, Ex. 2
MLG	marketing loan gain	3, 15, 17, 44, 291, 311
PFC	production flexibility contract	3
PLC	Price Loss Coverage	Text
TAAF	Trade Adjustment Assistance for Farmers	15, 17, 44, 292

Redelegations of Authority

This table lists redelegations of authority in this handbook.

Redelegation	Reference
Making Determination Decisions	328
Monitoring Determinations	328

***--Determinations and Certifications for Payment Eligibility Purposes**

Following are determinations and certifications for payment eligibility purposes.

Eligibility Determination/Certification	Annual Programs for Covered Commodities	Price Support Loans, Loan Deficiency and Market Gains	Conservation Reserve Program	Other Conservation Programs	Noninsured Crop Disaster Assistance	Livestock and Other Disaster Assistance
Actively engaged in farming (2014 farm bill; 5-PL) 2016-18	✓	✓				
Actively engaged in farming (2014 farm bill; 5-PL) 2014-15	✓	✓				
Actively engaged in farming (2008 farm bill; 4-PL)	✓					
Actively engaged in farming (2002 farm bill; 1-PL)	✓		✓			
Cash rent tenant (2014 farm bill; 5-PL) 2014-2018	✓	✓				
Person eligibility (2002 farm bill; 1-PL) (2003-2008)	✓		✓		✓	
Permitted entity (2002 farm bill; 1-PL) (2004-2008)	✓		✓			
Foreign person (2014 farm bill; 5-PL) 2014-2018	✓	✓	✓	✓	✓	
Adjusted gross income (2014 farm bill; 5-PL) 2015-2018	✓	✓	✓	✓	✓	✓
Adjusted gross income (2014 farm bill; 5-PL) 2014	✓	✓			✓	✓
Adjusted gross income (2014 farm bill; 5-PL) 2011-2013						✓
Adjusted gross income (2008 farm bill; 4-PL) 2012-2013	✓					✓
Adjusted gross income (2008 farm bill; 4-PL) 2009-2013	✓	✓	✓	✓	✓	
Adjusted gross income (2002 farm bill; 1-PL) 2003-2008	✓	✓	✓	✓		✓
Conservation compliance (2014 farm bill; 6-CP) 2014-2018	✓	✓	✓	✓	✓	✓
Conservation compliance (pre-2014 farm bill; 6-CP) 2003-2013	✓	✓	✓	✓	✓	✓
Controlled substance (growing, cultivating) 1985-2018	✓	✓	✓	✓	✓	✓
Controlled substance (possession) 2003-2018 [1-CM (Rev.3)]	✓	✓	✓	✓	✓	✓
Delinquent Debt [58-FI (Rev. 9)]	✓	✓	✓	✓	✓	✓
Federal crop insurance (4-RM)	✓	✓	✓	✓	✓	✓
Fraud, including FCIC fraud (2008 farm bill; 4-PL) 2003-2018	✓	✓	✓	✓	✓	✓
Beginning farmer or rancher [1-CM (Rev.9)]	✓	✓	✓	✓	✓	✓
Socially disadvantaged farmer or rancher [1-CM (Rev.9)]	✓	✓	✓	✓	✓	✓
Limited resource farmer or rancher [1-CM (Rev.9)]	✓	✓	✓	✓	✓	✓

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