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

Approved by: Deputy Administrator, Farm Programs

Bud fiff

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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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	4-PL.
2013	
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)

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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					
	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.				
	sensors, States, State chuttes, and countres.				

A Completing CCC-902E's (Continued)

Item	Instruction					
Part C	If additional space	e is needed for any information in Part C, complete and attach				
	CCC-902E Continuation.					
1	Enter the followi	ng for each member of the entity or joint operation.				
А	Enter member's	name.				
В	Enter last 4 digits	s of member's TIN.				
		te TIN is already on file, only last 4 digits are required.				
C	-	re of or interest in the operation.				
D		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	F Select either of the following, as applicable:					
	 "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	If entity in Part A	is an estate or trust, or if any member in Part C is an estate or				
and 2B	trust, enter the na	me of estate or trust in item 2A and enter the name of the				
		istrators, or grantors in item 2B. If there is more than				
		nistrator, or grantor, provide the additional information in the				
	space provided o	r attach additional sheets.				

A Completing CCC-902E's (Continued)

Item	Instruction				
Entity's					
Name					
Part H					
1	Using custom services by the farming operation in Part A does not apply:				
	• to services for chemical and fertilize	er application			
	• to harvesting crops				
	• if all the land in the farming operati				
	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 iter through 1D.	ms IA		
1A	Enter type of custom service, including cultivating, chemical application, insect		e, planting,		
1B	Enter farm numbers the service will be				
1C	Enter total number of acres for which c	ustom services will be us	sed.		
1D	Enter name of the custom farming servi	ice 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 originated from the source of leased equ	"No".			
	any of the hired labor for the farming o	▲	"Yes".		
	originated from the source of leased equ		105.		
	Note: Acceptable documentation of echired labor agreements may be compliance purposes.				
2B	none of the hired labor for the farming	"No" and go to			
	included in the custom services shown	Part J.			
	any of the hired labor for the farming o included in the custom services shown	" Yes " and go to Part J.			

A Completing CCC-902E's (Continued)

Item	Instruction
Part J	
1	*In column A list each member or shareholder of the farming operation who is contributing active personal management.
	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:
	• performed on a regular basis
	• identifiable and documentable
	• separate and distinct from the management activities performed by any other members or shareholders.
	Note: These specific requirements are not applicable to heirs of estates or to the beneficiaries of trusts.
	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*
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	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.
	If entity is an estate or trust, list management provided by the executor, administrator, or trustees. Go to Part K.
Part K	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. Include references to any part and the number of CCC-902E Continuation pages
	completed and attached. Go to Part L.
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	If the individual members sign CCC-902E, this item should be left blank.
	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."
3	Enter the date CCC-902E was signed.

B Example of CCC-902E

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

his form is available electronic CCC-902E U.s. I	DEPARTMENT OF AGE			1. Coun		ge 5 for Privacy Act Statement 3. Program Year
02-10-16)	Commodity Credit Co			Brazos		o. Frogram Foa.
FARM OPERATING PLAN FOR AN ENTITY				2. State		2014
	Agricultural Act of	f 2014				
For "actively engaged in farming	a" and other payment	elinihility/limitation (determinations	TX		
This form is to be completed for an subject to the regulations at 7 CFF identification number listed in Part individual must complete a CCC-9 poperation such as land, capital, eq payment eligibility and limitation of PART A - ENTITY INFORM/ 1. Farming Entity's Name Wixon Valley USD #427 Wixon Rd.	R Pari 1400. This form t A. This form also coll 3021 with respect to tha quipment, labor, and m of payments by direct at ATION at Address (Incluin 7	n collects farming and llects information abou at individual's operatio nanagement by the en attribution.	other information about the members of such on. Payment eligibility i	ut the entity. An is based up he informati 2. Tax lo is alrea	that receives program ben individual who receives pri pon the contribution of certa tion on this form will be used dentification Number (if the ady on file with FSA, only the XXXXX of Formation (MM-DD-YY)	nefits directly using the tax ogram benefits directly as an ain inputs to a farming d by FSA to determine te taxpayer identification number last 4 digits are required) X
Wixon Valley, TX XXX	202-2022				01-10-1	1973
PART B - TYPE OF OPERA	ATION (Select onl	ly one)				
 Select appropriate type of op 	peration that defines t	he entity identified in	n Part A:			
General Partnership	Limited Partne		Estate		City, County or State	e-owned Entity
Joint Venture	Limited Liabilit		Charitable/Tax-ex	xempt	Indian Tribe	
Sole Proprietorship/DBA	Revocable/Liv	5	Organization		Other:	
Corporation 2. Supporting documentation (s	Irrevocable Tr		Public School	-mont ev		- retire al outborities of all
PART C - MEMBER INFOR 1. Members - List all members/ A.	/shareholders of the e B.	entity identified in Pa C.	art A of this form:	Sparse	E.	F.
Name	Tax ID Number (Last 4 digits if already on file)	% Share	D. Position and S (If applicable		Family Member Relationship* (<i>if applicable</i>)	Does this member have signature authority for the legal entity? (Yes or No)
Public School No Members			\$			YES NO
			\$			YES NO
			\$			YES NO
			s			YES NO
			\$			YES NO
					-	
* Family member means great sibling of family member in the 2. If the entity in Part A is an Es A. Name of Estate or Trust	e farming operation, s	spouse of family men y member/sharehold	mber in the farming of	operation. an Estate o	or Trust, list the Executor,	
 Embedded Entities – If any m and submitted concurrent wi Check if CCC-901 	ith this CCC-902E. A	Additionally, a CCC-S		eted and si	ubmitted for each embedd	
4. Other farming interests: Con	nplete this item for an	ny member/sharehol	der identified in Part	C that has		÷
A. Member's name		B. Name of Farming	interest(s)	1	C. D Number of farming interest digits if already on file)	D. County(ies) and State(s) where farming interest(s) are located

B Example of CCC-902E (Continued)

*__

	hareholders -	For any Me	mber or Sh	nareholder who	o is a minor	provid	de the follow	/ing: 🖂 N/	A		
A. Minor's Nan	1e	B. Date of Birth	f Par	C ent's or Guard	ian's Name		Parent's or	D. Guardian's Add	ress	E. Parent or Gu SSN or Tax ID (Last 4 digits i on file	Number falready
F. Separate Status of M	inors:										
(1) Is any minor a pr(2) Does any minor r			• • • • • • • • • • • •	•			polly corny o	ut forming	YES		
Activities with re-	spect to the min	or's farming	g operation	including mai	ntaining se	barate	accounting	,			
(3) Does any minor v a) live in a house									YES	L NO	
(4) If any minor with	an interest in t	his farming	operation	can answer "Y	ES" to Item	5 F(1)	through F(3), list that minor	s name:		
6A. Citizenship Status U.S. Citizen?	- Is each Memb	er and Sha	reholder of	the entity or jo	pint operation	n iden	tified in Part	A, and any em	bedded er	ntity identified in	n Part Ca
XES, all membe	rs/shareholders	are US Cit	izens - Go	to Part D	NO, one o Complete			hareholders is i	not a US (Citizen -	
6B. For each member or	shareholder (d	irect or emi	bedded) wh	no is not a US	Citizen, pro	vide th	e following:				
(1) Name of Individual						ndivid Form	ual has a I-551	Form I-551 F		USE ONLY to FSA CO	C Initials
					🗌 YE	s	NO NO	YE	s 🗌 I	NO	
					I YE	S	NO NO	YE	s 🗌 i	NO	
					🗌 YE	S	NO NO	YE	s 🗌 i	NO	
					YE	S	NO NO	YE	s 🗌 i	NO	
PART D - SUMMARY 1. For the farming oper- Enter the following info legal entity; land and equ legal entity. (Provide det	ation of the ent ormation for con	tity identifi tributions to d/or cash lea	ed in Part be made sed by the le	A, what perce by the entity id gal entity and us	entages of lentified in F red in the fam	he ov art A.	These perce	ntages should ref	lect the cap	ital provided dire	tly by the
A. Capital	B. Land			C. Equipme			D. Hired L		E. Hired	i Management	
2. For the farming oper listed in PART C? Er	nter the following	tity identifi g information antity; land a	on for the co ad equipment for the en	ontributions to t owned or obtai tity; and labor an	be made by ned by the m d manageme	the n ember(ent perf	nembers. The solution of the s	nese percentages uted to this farmin	should refle g operation	ted by the Me ect any capital or without compension	ginating sation to the
from members' funds rath member(s); labor and ma	nagement hired b		n mese com					2.1.1.2.2.2.		H. Manager	ment (%)
from members' funds rath member(s); labor and ma operation identified in Pa A.	nagement hired b t A. (Provide info B.	mation abou	D.	E.	E.			G. Labor (%)			none (70)
from members' funds rath member(s); labor and ma operation identified in Pa	nagement hired b t A. (Provide info	mation abou	D. % of Owned Land			d	Hired	G. Labor (%) Active Personal	Check if 1000 Hours	Hired	Active
from members' funds rath member(s); labor and ma operation identified in Par A. Member's	nagement hired b, tt A. (Provide info B. Capital (Current	mation abou C. Land	% of Owned	E. Equipment	F. % o Owne	d		Active	if 1000	-	Active Person
from members' funds rath member(s); labor and ma operation identified in Par A. Member's	nagement hired b, tt A. (Provide info B. Capital (Current	mation abou C. Land	% of Owned	E. Equipment	F. % o Owne	d		Active	if 1000	-	Active Person
from members' funds rath member(s); labor and ma operation identified in Par A. Member's	nagement hired b, tt A. (Provide info B. Capital (Current	mation abou C. Land	% of Owned	E. Equipment	F. % o Owne	d		Active	if 1000	-	Active Person
from members' funds rath member(s); labor and ma operation identified in Par A. Member's	nagement hired b, tt A. (Provide info B. Capital (Current	mation abou C. Land	% of Owned	E. Equipment	F. % o Owne	d		Active	if 1000	-	Active Person
from members' funds rath member(s); labor and ma operation identified in Par A. Member's	nagement hired b, tt A. (Provide info B. Capital (Current	mation abou C. Land	% of Owned	E. Equipment	F. % o Owne	d		Active	if 1000	-	Active Person

B Example of CCC-902E (Continued)

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PART E - LAND										
	owing information for A has an interest in the nal space, complete CC	crop or cr	op proce	eds, inclu	de the rental rate in \$/					
A. Farm No. and Location	B. Land Leased or Contributed By	Chec	C. ck as app	licable	D. Name of Person or Whom Land is Lea		E. Acres Owned	F. Rental R: per Acre		G. Check here if same land
(County and State)	Commoded by	Owned	Leased To	Leased From	and/or From (Includes landowners and land	s names of	or Leased	or Crop S		interest was held last year
arm No.: 200 ocation:	Wixon Valley USD #327				George Jones		15.0	25%	6	
Brazos, TX				<u> </u>						
peation:	-									
arm No.:				1						
ocation:	-									
arm No.:	_									
arm No.:	-									
ocation:	-									
PART F - CAPITAL S	OURCES and USES									
Non-borrowed co Commercial loan Commercial loan Will contributions of c YES go to Item 3 Will such loan or cred	apital Private Is/credit Other: apital, farming equipme	e loans/cred ent or land l N aranteed by	dit be acquir NO go to y, co-sigr	FSA p red as a res Part G ned by, or s	ecured by an individual	this crop y	17	ty that has a	an intere	est in the
Non-borrowed co Commercial loan Commercial loan Will contributions of co YES go to Item 3 Will such loan or cred farming operation ider	apital Private s/credit Other: apital, farming equipme lit be acquired from, gue ntified in Part A (Such tems 3(A) through 3(E)	e loans/cred ent or land l aranteed by interest m B	dit be acquir NO go to ry, co-sign ray be as NO. Go to	FSA p red as a res Part G ned by, or s a landowne to Part G.	rogram payments from sult of a loan or credit an ecured by an individual	this crop y rrangement	17		F	E Percent of
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Non-borrowed ci Commercial loan Commercial loan Will contributions of ci YES go to Item 3 Will such loan or cred farming operation ider YES. Complete I YES. Complete I Type of Contribution PART G - EQUIPME Owned Equipment: Leased Equipment: A. Percent of Total Equipr	apital Private is/credit Other: apital, farming equipme it be acquired from, gua ntified in Part A (Such tems 3(A) through 3(E) Name of Loan Name of Loan Name of Loan Enter the percent of identified in Part C b Enter the following in leased equipment is ment Equipm %	e loans/cred ent or land l maranteed by interest m B or Credit S s are base ALL equip y the entity iformation i not used ir B. e of Individu	dit be acquir NO go to y, co-sign ay be as NO. Go I source cource ed on al ment owr y: for ALL len this farm ual/Entity	FSA p red as a res Part G hed by, or s a landowne to Part G. Gua nnual ren need by the f eased equip	rogram payments from suit of a loan or credit an ecured by an individual er or other tenant)? C arantor's Name tal values.) farming operation of the pement to be used in the , enter 0%.	this crop y rrangement I, joint oper Credit S Affiliati Far c entity ider farming op	Dource or Gu on or Interest ming Opera ntified in Part	arantor's st in the tion t A that will ne entity idei Does the Ir quipment is iterest in this	F Tc	E Percent of otal Capital
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B Example of CCC-902E (Continued)

PART H - CUSTOM SERVICE 1. Will custom services be utilized	by the entity				
NO. GO TO PART I A.		YES. Complete Items 1A throu B.	gh 1D. C.	D.	
Type of Services		Farm Number(s)	Number of Acres	Name of Pro	ovider
PART I - LABOR NOT PROV For the farms listed in Part E, ente listed in Part C:					bers or shareholders
		Туре			Amount
1. Other labor: Enter the perce	-		y family members or others	3	0 %
for which no pa	yment will be	issued or owed.			hrs.
2. Hired labor:					
A Will any of the bired labor fo	r the ferming	operation identified in Part A orig	inate from the same source	e as the leased equipment in F	Part G2
NO DYES	If "YES", ac	ceptable documentation to prove	such relationship may be r	required for compliance purpos	ses.
B. Will any of the hired labor fo	r the farming	operation identified in Part A be	included in the custom serv	vices shown in Part H?	
	If "VES" an	ceptable documentation to prove	such relationship may be n	acuired for compliance purpos	
Enter all managerial duties and/or	activities red	uired for the farming operation id			
PART J - MANAGEMENT Enter all managerial duties and/or shareholder(s) of the entity or join 1. Active personal managemer	activities red t operation; o	uired for the farming operation id r by hired management.	entified in Part A which will	be provided personally by me	mber(s) or
Enter all managerial duties and/or shareholder(s) of the entity or join 1. Active personal managemen List each member or sharehold column B. For nonfamily men percentage of the total manage A.	activities red t operation; o ht: der in column mber operat	uired for the farming operation id	entified in Part A which will /activities that will be performed from the mour	be provided personally by me rmed personally by each mem nt of time expended annually, e	mber(s) or ber or shareholder in either in hours or as a
Enter all managerial duties and/or shareholder(s) of the entity or join 1. Active personal managemen List each member or sharehold column B. For nonfamily me percentage of the total manage	activities red t operation; o ht: der in column mber operat	uired for the farming operation id r by hired management. A; the specific managerial duties lons only , complete items in colu required for the farming operation	entified in Part A which will /activities that will be performed from the mour	be provided personally by me rmed personally by each mem at of time expended annually, e	mber(s) or ber or shareholder in either in hours or as a rd annually
Enter all managerial duties and/or shareholder(s) of the entity or join 1. Active personal managemen List each member or sharehold column B. For nonfamily men percentage of the total manage A.	activities red t operation; o ht: der in column mber operat	uired for the farming operation id r by hired management. A; the specific managerial duties ions only, complete items in colu required for the farming operation B.	entified in Part A which will /activities that will be performed from the mour	t be provided personally by me rmed personally by each mem nt of time expended annually, e C. Time expende	mber(s) or ber or shareholder in either in hours or as a rd annually
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Enter all managerial duties and/or shareholder(s) of the entity or join 1. Active personal managemen List each member or sharehold column B. For nonfamily men percentage of the total manage A.	activities red t operation; o ht: der in column mber operat	uired for the farming operation id r by hired management. A; the specific managerial duties ions only, complete items in colu required for the farming operation B.	entified in Part A which will /activities that will be performed from the mour	be provided personally by me med personally by each mem nt of time expended annually, e <u>C.</u> Time expende <i>(For nonfamily membric)</i> NA hrs. hrs. hrs.	mber(s) or ber or shareholder in either in hours or as a ed annually er operations only)
Enter all managerial duties and/or shareholder(s) of the entity or join 1. Active personal managemen List each member or sharehold column B. For nonfamily men percentage of the total manage A.	activities red t operation; o ht: der in column mber operat	uired for the farming operation id r by hired management. A; the specific managerial duties ions only, complete items in colu required for the farming operation B.	entified in Part A which will /activities that will be performed from the mour	be provided personally by me med personally by each mem nt of time expended annually, e (For nonfamily memb NA hrs. hrs. hrs. hrs.	mber(s) or ber or shareholder in ither in hours or as a id annually er operations only)
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Enter all managerial duties and/or shareholder(s) of the entity or join 1. Active personal managemer List each member or sharehold column B. For nonfamily mey percentage of the total manage A. Member/Shareholder For additional space, use and a 2. Hired management: Describe any hired manageme administrator or trustee who ree School Superintendent George Jones. Mr. We district's share of t conduction all busine 3. Other management:	activities rec t operation; c ht: Her in column mber operat ement hours ttach CCC-9 nt duties/actives composed Daniel weks has he crop iss at th	uired for the farming operation id r by hired management. A; the specific managerial duties ions only, complete items in colu- required for the farming operation B. Duties/Activities 02E Continuation vities that will be provided by son msation for this service or activity Weeks manages the last full responsibility : production, paying at	entified in Part A which will /activities that will be perform C to include the amound neone other than a member): nd owned by the s for decisions for 11 expenses assoc	be provided personally by me med personally by each mem at of time expended annually, e C. Time expended (For nonfamily member NA hrs. hrs. hrs. hrs. hrs. hrs. chool district and cropping, marketin iated with this pro-	mber(s) or ber or shareholder in bither in hours or as a ad annually er operations only) er operations only) agement by an rented to ag of the operty; and

B Example of CCC-902E (Continued) *--

PART K - REMARKS	nt A): <u>Wixon Valley USD #427</u>	Page 5 of 6
Check all of the following that apply:		
CCC-902 Continuation attached for additional information for	Part E - Land	
CCC-902E Continuation attached for additional information fo	or the following Parts:	
Part C – Member information Part D – Summary of Contributions		
Part F – Capital		
Part G – Equipment Part H – Custom Services		
	GENERAL PARTNERSHIPS, A SIGNATURE IS REQUIRED FO any supporting documentation is true and correct. I understand ti	
	n the assessment of a penalty. I will timely provide written notig s form of any changes in this farming operation. By signing this	
all supporting documentation has been submitted as required		
I have reviewed and understand all definitions and requirements on P all information will be considered in effect continuously unless chang		
	hat may affect these representations, including, but not limited to: the co e entity identified in Part A; financial status of the entity identified in Pa	
evidence such as tax records, certified public accountant's certification necessary actions to provide such materials to the applicable State or	m, or other documentation may be required to validate these representate county committee if requested by FSA.	tions and I will take all
it is my responsibility to timely notify FSA in writing of any successors shareholder.	s who acquire an interest in this farming operation as the result of the a	leath of a member or
1. Signature (By)	2. Title/Relationship of Individual Signing in the Representative Capacity	3. Date (MM-DD-YYYY)
si Daniel Weeks	Superintendent, USD #427	06/06/2014
NOTE: The following statement is made in accordance with the Privacy		ted on this form may be
form is 7 CFR Part 1400, the Commodity Credit Corporation Ch be used to identify the farm operating plan data needed to deter	arter Act (15 U.S.C. 714 et seq.), and the Agricultural Act of 2014 (Pub. L. rmine a legal entity's eligibility for program benefits. The information collect	
form is 7 CFR Part 1400, the Commodity Credit Corporation Ch be used to identify the farm operating plan data needed to deter disclosed to other Federal, State, Local government agencies, T statute or regulation and/or as described in applicable Routine U (Automated). Providing the requested information is voluntary.	arter Act (15 U.S.C. 714 et seq.), and the Agricultural Act of 2014 (Pub. L.	cords File
form is 7 CFR Part 1400, the Commodity Credit Corporation Ch be used to identify the farm operating plan data needed to deter disclosed to other Federal, State, Local government agencies, 1 statute or regulation and/or as described in applicable Routine U (Automated). Providing the requested information is voluntary. program benefits. This information collection is exempted from the Paperwork Red The provisions of criminal and civil fraud, privacy, and other stat	arter Act (15 U.S.C. 714 et seq.), and the Agricultural Act of 2014 (Pub. L. mine a legal entity's eligibility for program benefits. The information collect fribal agencies, and nongovernmental entities that have been authorized a Jose identified in the System of Records Notice for USDA/FSA-2, Farm Re	cords File nination of ineligibility for 9 I, Subtitle F, Administration
form is 7 CFR Part 1400, the Commodity Credit Corporation Ch be used to identify the farm operating plan data needed to deter disclosed to other Federal, State, Local government agencies, T statute or regulation and/or as described in applicable Routine L (Automated). Providing the requested information is voluntary. program benefits. This information collection is exempted from the Paperwork Red The provisions of criminal and civil fraud, privacy, and other stat COUNTY FSA OFFICE.	arter Act (15 U.S.C. 714 et seq.), and the Agricultural Act of 2014 (Pub. L. mine a legal entity's eligibility for program benefits. The information collect ribal agencies, and nongovernmental entities that have been authorized a Uses identified in the System of Records Notice for USDAFSA-2, Farm Re- However, failure to furnish the requested information will result in a determ duction Act as specified in the Agricultural Act of 2014 (Pub. L. 113-79, Title tutes may be applicable to the information provided. RETURN THIS COMI	cords File ination of ineligibility for 9 I. Subtitle F. Administration PLETED FORM TO YOUR
form is 7 CFR Part 1400, the Commodity Credit Corporation Ch be used to identify the farm operating plan data needed to deter disclosed to other Federal, State, Local government agencies, T statute or regulation and/or as described in applicable Routine L (Automated). Providing the requested information is voluntary. program benefits. This information collection is exempted from the Paperwork Rec The provisions of criminal and civil fraud, privacy, and other stat COUNTY FSA OFFICE. n accordance with Federal civil rights law and U.S. Department of Agricultu stitutions participating in or administering USDA programs are prohibited in cluding gender expression), sexual orientation, disability, age, marital stat	arter Act (15 U.S.C. 714 et seq.), and the Agricultural Act of 2014 (Pub. L. mine a legal entity's eligibility for program benefits. The information collect ribal agencies, and nongovernmental entities that have been authorized a Uses identified in the System of Records Notice for USDAFSA-2, Farm Re- However, failure to furnish the requested information will result in a determ duction Act as specified in the Agricultural Act of 2014 (Pub. L. 113-79, Title	cords File aination of ineligibility for a I. Subtitle F. Administration PLETED FORM TO YOUR lices, and employees, and disability, sex, gender identit political beliefs, or reprisal o
form is 7 CFR Part 1400, the Commodity Credit Corporation Ch be used to identify the farm operating plan data needed to deter disclosed to other Federal, State, Local government agencies, T statute or regulation and/or as described in applicable Routine U (Automated), Providing the requested information is voluntary, program benefits. This information collection is exempted from the Paperwork Red The provisions of criminal and civil fraud, privacy, and other stat COUNTY FSA OFFICE. In accordance with Federal civil rights law and U.S. Department of Agricultu nstitutions participating in or administering USDA programs are prohibited i ncluding gender expression), sexual orientation, disability, age, marital stat elaliation for prior civil rights activity, in any program or activity conducted or orgram or incident.	arter Act (15 U.S.C. 714 et seq.), and the Agricultural Act of 2014 (Pub. L. mine a legal entity's eligibility for program benefits. The information collect ribal agencies, and nongovernmental entities that have been authorized a Uses identified in the System of Records Notice for USDA/FSA-2, Farm Re- However, failure to furnish the requested information will result in a determ duction Act as specified in the Agricultural Act of 2014 (Pub. L. 113-79, Title tutes may be applicable to the information provided. RETURN THIS COMI ure (USDA) civil rights regulations and policies, the USDA, its Agencies, offi from discriminating based on race, color, national origin, religion, sex, age, ts, family/parental status, income derived from public assistance program,	cords File inination of ineligibility for b I, Subtitle F, Administration PLETED FORM TO YOUR lices, and employees, and disability, sex, gender identi political beliefs, or reprisal o omplaint filing deadlines vary Language, etc.) should conta

B Example of CCC-902E (Continued)

CCC-	902 E (02-10-16) Page 6 of 6 DEFINITIONS
The fc	sllowing 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) <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, revocabl 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 b 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.

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. *--

his form is available electro CCC-902E U.	S. DEPARTMENT OF AG	RICULTURE		1. Cour	(See Pag	3. Program Yea
02-10-16)	Commodity Credit C				-	
EADM	OPERATING PLAN			Blacks 2. State		2016
FARING	Agricultural Act of			2. State		2020
Ter "actively anneard in form			determinations	MO		
For "actively engaged in farm This form is to be completed for	r an entity, including a jo	int operation, that is	seeking benefits from	he Farm Se	rvice Agency (FSA) under	one or more programs that a
subject to the regulations at 7 C dentification number listed in P ndividual must complete a CC operation such as land, capital, payment eligibility and limitation	Part A. This form also co C-902I with respect to the equipment, labor, and r n of payments by direct a	llects information abo at individual's operation nanagement by the e	out the members of su ion. Payment eligibility	h entity. An	individual who receives provide the contribution of certain the contribution of certain the contribution of certain the contribution of certain the ce	ogram benefits directly as an ain inputs to a farming
PART A - ENTITY INFOR		de Zin Cede)		0 Tev-1	la stification blomban ded	
 Farming Entity's Na 	ame and Address (Inclu	ide Zip Code)		2. Tax Ic is alrea	dy on file with FSA, only the	e taxpayer identification numb last 4 digits are required)
Raccoon Valley Wild	life Preservati	on Society			2000	
87979 Raccoon Rd. Erie, MO XXXXX-XXXX				3. Date	of Formation (MM-DD-YY 01-10-:	
					01-10	1900
PART B - TYPE OF OPE	· · · · ·					
I. Select appropriate type of		-			_	
General Partnership	Limited Partr		Estate		City, County or State	e-owned Entity
Joint Venture Sole Proprietorship/DBA	Limited Liabi		Charitable/Tax- Organization	exempt	Indian Tribe	
Corporation			Public School		Other:	
2. Supporting documentation	(such as articles of ind	orporation, trust pa	pers, partnership agr	eement, ev	idence of heirship, and o	perational authorities of all
shareholders, members ar	nd owners) is required,	except for public so	chools, States, State	entities, citie	es, and counties, to verify	the legal status of the
entity and the authority of PART C - MEMBER INFO					- weeded for our info	we ation in Bart O
				ii space ii	s needed for any inic	rmation in Part C)
A.	B.	C.			E.	F
Name	Tax ID Number (Last 4 digits if already on file)	% Share	D. Position and (If applical	Salary Me)	Family Member Relationship* (<i>if applicable</i>)	Does this member have signature authority for th legal entity? (Yes or No)
501(c)3 Non-profit Tax-exempt entity No shareholders			\$			YES NO
			\$			YES NO
			\$			YES NO
			\$			YES NO
			\$			YES NO
			\$			YES NO
* Family member means gre					en and stepchildren), gra	andchild, great grandchild,
sibling of family member in 2. If the entity in Part A is an					or Truet liet the Executor	Administrator or Grantor
A. Name of Estate or Trust	Estate of Trust, of Ir al	ly member sharene	B. Name of Execut			, Administrator, or Grantor.
 Embedded Entities – If any and submitted concurrent 	with this CCC-902E.	Additionally, a CCC	-902E must be comp	leted and si	ubmitted for each embed	
Check if CCC-9			eck if CCC-902E is a			
 Other farming interests: C 	complete this item for a	ny member/shareho	older identified in Par	C that has	an interest in other farm	ing operations.
A. Member's name		B. Name of Farmin	g interest(s)		C. Number of farming interest digits if already on file)	D. County(ies) and State(s) where farming interest(s
				(Last 4 (ngits if already on Tile)	are located

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

B Example of CCC-902E (Continued)

*__

Minor Members or Sh	areholders -	For any M	lember or Sh	nareholder who	is a minor, pro	vide the follow	wing: 🖂 N/	A		
A. Minor's Name	9	B. Date o Birth		C ent's or Guardi	an's Name	Parent's or	D. Guardian's Add	ress	Parent or SSN or Tax (Last 4 digi	E. Guardian's ID Number its if already file)
. Separate Status of Min										
(1) Is any minor a pro-		m in which	the parent o	or guardian has	no interest?		E	YES	🗌 NO	
(2) Does any minor m Activities with resp								YES	NO NO	
(3) Does any minor winor wind a) live in a house								YES	□ NO	
(4) If any minor with	an interest in t	his farmin	g operation (can answer "YE	ES" to Items F(1) through F(3), list that minor	's name:		
A. Citizenship Status - U.S. Citizen?	Is each Memb	er and Sh	areholder of	the entity or jo	int operation id	entified in Par	t A, and any em	bedded er	ntity identified	d in Part C a
YES, all members	s/shareholders	are US C	itizens - Go	to Part D	NO, one or m Complete Iten		shareholders is	not a US C	Citizen –	
B. For each member or s	shareholder (d	irect or en	nbedded) wh	no is not a US C						
1) Name of Individual					(2) This indiv valid For		Form I-551		USE ONLY I to FSA	CCC Initials
					YES	NO NO	YE	s 🗌 I	NO	
					YES				0	
					YES		YE	s 🗌 I	0/	
					YES	NO NO	YE	s 🗌 I	OV	
PART D - SUMMARY (For the farming operat Enter the following infor legal entity; land and equip legal entity. (Provide detai	tion of the en mation for cor	tity identi tributions d/or cash le	fied in Part to be made ased by the le	A, what perce by the entity ide gal entity and use	ntages of the entified in Part ed in the farming	A. These perce	entages should ref	lect the cap	ital provided d	irectly by the
A. Capital	B. Land		contributions	C. Equipme		D. Hired L	abor	E. Hired	I Manageme	nt
P. For the farming operat listed in PART C? Ent from members' funds rathe member(s); labor and man operation identified in Part A.	er the followin or than from the e agement hired b	g informat entity; lend of by the memb	ion for the co and equipment bers for the en	ontributions to t t owned or obtain tity; and labor and	be made by the ned by the memb	following farmer members. 7 er(s) and contril	hese percentages outed to this farmin	should refle	ect any capital without comp benefit of the	originating ensation to the
Member's Name	Capital (Current	Land %	% of Owned	Equipment %	% of Owned	L Provid	Active	Check		Active
	Year) %		Land		Equipment	Hired	Personal	if 1000 Hours	Hired	Personal
			Continuatio							

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

B Example of CCC-902E (Continued)

*__

PART E - LAND									
		crop or cr	op proce	eds, inclu	de the rental rate in \$/a				
A. Farm No. and Location	B. Land Leased or Contributed By	Cheo	C. ck as appl	1	D. Name of Person or 8 Whom Land is Leas	sed to	E. Acres Owned	F. Rental Rate \$ per Acre/ %	same land
(County and State)		Owned	Leased To	Leased From	and/or From (Includes n landowners and landle		or Leased	or Crop Share	interest was held last year
Farm No.: 425 Location: Blackwood, TX	Raccoon Valley Wildlife Preservation Society				Junior Evans		15.0	25%	
Farm No.:	society								
Farm No.:		_							
Location:									
Location:									
Farm No.:									
YES go to Item 3 3. Will such loan or credit farming operation iden	t be acquired from, gua tified in Part A (Such	aranteed b interest m	NO go to ny, co-sign nay be as a	Part G ed by, or s a <i>landown</i> e	ecured by an individual, j			y that has an int	erest in the
 Will such loan or credit farming operation iden 	t be acquired from, gua tified in Part A (Such ems 3(A) through 3(E)	aranteed b interest m	NO go to ny, co-sign nay be as a NO. Go to	Part G ed by, or s a <i>landown</i> e o Part G.	ecured by an individual, j	joint opera	D D Durce or Gua	arantor's t in the	erest in the E Percent of Total Capital
YES go to Item 3 3. Will such loan or credit farming operation iden YES. Complete Ite A	t be acquired from, gue tified in Part A <i>(Such</i> ems 3(A) through 3(E)	aranteed b interest m	NO go to ny, co-sign nay be as a NO. Go to	Part G ed by, or s a <i>landown</i> e o Part G.	ecured by an individual, j er or other tenant)? C	joint opera	D D Durce or Gu	arantor's t in the	E Percent of Total Capital
YES go to Item 3 3. Will such loan or credit farming operation iden YES. Complete Ite A	t be acquired from, gue tified in Part A <i>(Such</i> ems 3(A) through 3(E)	aranteed b interest m B	NO go to ny, co-sign nay be as a NO. Go to	Part G ed by, or s a <i>landown</i> e o Part G.	ecured by an individual, j er or other tenant)? C	joint opera	D D Durce or Gua	arantor's t in the	E Percent of Total Capital
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YES go to Item 3 3. Will such loan or credit farming operation iden YES. Complete Ite A	t be acquired from, gua tified in Part A (Such ems 3(A) through 3(E) Name of Loan of Name of Loan of (All percentages	aranteed b interest m B or Credit S are bass ALL equip	NO go to yy, co-sign hay be as a NO. Go to Source ed on arr ment own	Part G ed by, or s a landown o Part G. Gu Gu	ecured by an individual, j er or other tenant)? C arantor's Name	joint opera Credit So Affiliati Far	D D Durce or Gu nor Interes ming Operal	arantor's t in the tion	E Percent of Total Capital
YES go to Item 3 Will such loan or credit farming operation iden YES. Complete Ite A Type of Contribution PART G - EQUIPMEN 1. Owned Equipment:	t be acquired from, gua tified in Part A (Such ems 3(A) through 3(E) Name of Loan of Name of Loan of I (All percentages Enter the percent of identified in Part C b	B aranteed b interest m B or Credit S ALL equip y the entity formation	NO go to yy, co-sign aay be as a NO. Go to Source ed on an ment own y: for ALL le	Part G ed by, or s a landown o Part G. Gu Gu anual ren ed by the ased equij	C arantor's Name tal values.) farming operation of the operation of the farming operation of the farming operation of the farming to be used in the farming to be used in the farming operation of the farming operation operation operation of the farming operation oper	joint opera Credit Sc Affiliatic Far	D Durce or Gu or or Interes ming Operal	arantor's t in the lion	E Percent of Total Capital
YES go to Item 3 Will such loan or credit farming operation iden YES. Complete Ite A Type of Contribution PART G - EQUIPMEN Owned Equipment: L Leased Equipment: A Percent of Total Equipm	t be acquired from, gua tified in Part A (Such ems 3(A) through 3(E) Name of Loan Name of Loan T (All percentages Enter the percent of identified in Part C b Enter the following in leased equipment is nent Name	B aranteed b interest m B or Credit S ALL equip y the entity formation	NO go to yy, co-sign hay be as a NO. Go to Source ed on any ment own y: for ALL len n this farm ual/Entity	Part G ed by, or s a landowno o Part G. Gu Gu anual ren ed by the ased equijn operation	C arantor's Name tal values.) farming operation of the operation of the farming operation of the farming operation of the farming to be used in the farming to be used in the farming operation of the farming operation operation operation of the farming operation oper	joint opera Credit Sc Affiliatic Far	D Durce or Gu on or Interes ming Operal tified in Part	arantor's t in the lion	E Percent of Total Capital sed on the farms 0 % d in Part A. If lual/Entity the ed from have an
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--*

B Example of CCC-902E (Continued)

*__

 Will custom services be utilized NO. GO TO PART I 	by the entity identified in Part A on the fam YES. Complete Items 1A the			
A. Type of Services	B. Farm Number(s)	C. Number of Acres	D. Name of Provide	er
Receive of Institution			an instruction which the bridge of	
	DED BY MEMBERS/SHAREHOLDE			or chorobaldoro
listed in Part C:		o the farming operation that w	an and and a second part of the	
	Туре	d h		ount 0 %
	tage or the number of hours to be donated ment will be issued or owed.	by family members or others		b 70
2 Hirad Jaharr				1113.
2. Hired labor:	the farming operation identified in Part A	vising to from the same as	a so the leased activity ment in Data	<u></u>
		ere energie erstelenstelle beheretete skrikering	 LegaldShite (d. Soldata) (http://www.siteshiteshiteshiteshiteshiteshiteshites	67
NO SES	If "YES", acceptable documentation to pro	ove such relationship may be n	equired for compliance purposes.	
B. Will any of the hired labor for	the farming operation identified in Part A t	be included in the custom serv	ices shown in Part H?	
NO YES	f "YES", acceptable documentation to pro	ve such relationship may be re	equired for compliance purposes.	
 shareholder(s) of the entity or joint Active personal managemen List each member or sharehold column B. For nonfamily men 	activities required for the farming operation operation; or by hired management. :: er in column A; the specific managerial dut iber operations only, complete items in c	ies/activities that will be perfor olumn C to include the amoun	med personally by each member (or shareholder in
Enter all managerial duties and/or shareholder(s) of the entity or joint 1. Active personal managemen List each member or sharehold column B. For nonfamily men percentage of the total manage A.	activities required for the farming operation operation; or by hired management. er in column A; the specific managerial dut ober operations only, complete items in c ment hours required for the farming operat B.	ies/activities that will be perfor olumn C to include the amoun ion.	med personally by each member at of time expended annually, eithe	or shareholder in r in hours or as a
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B Example of CCC-902E (Continued)

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PART K - REMARKS		
Check all of the following that apply:	Part E - Land	
CCC-902E Continuation attached for additional information for	the following Parts:	
 Part C - Member information Part D - Summary of Contributions Part F - Capital Part G - Equipment Part H - Custom Services 		
PART L - CERTIFICATION - (FOR JOINT VENTURES AND GA I certify that all the information entered on this document and any information will result in forfeiture of payments and may result in Service Agency committees for the county and State listed on this j	v supporting documentation is true and correct. I understand the assessment of a penalty. I will timely provide written no	l that furnishing incorrect ptification to the Farm
all supporting documentation has been submitted as required I have reviewed and understand all definitions and requirements on Pay all information will be considered in effect continuously unless changes it is my responsibility to timely notify FSA in writing of any changes tha identified in Part A; the farming, ranching or forestry operation of the « evidence such as tax records, certified public accountant's certification, necessary actions to provide such materials to the applicable State or c it is my responsibility to timely notify FSA in writing of any successors to shareholder.	s or revisions are submitted. at may affect these representations, including, but not limited to: the entity identified in Part A; financial status of the entity identified in A , or other documentation may be required to validate these represen- younty committee if requested by FSA.	Part A. tations and I will take all
1. Signature (By)	2. Title/Relationship of Individual Signing in the Representative Capacity	3. Date (MM-DD-YYYY)
isi Jako Taylor	President	02/12/2016
NOTE: The following statement is made in accordance with the Privacy A	Act of 1974 (5 USC 552a – as amended). The authority for requesting t	the information identified on this
be used to identify the farm operating plan data needed to determ disclosed to other Federal, State, Local government agencies, Th statute or regulation and/or as described in applicable Routine Us	rter Act (15 U.S.C. 7.14 et seq.), and the Agricultural Act of 2014 (Pub. 1 nine a legal entity's eligibility for program benefits. The information coll bial agencies, and nongovernmental entities that have been authorized ses identified in the System of Records Notice for USDA/FSA-2, Farm R fowever, failure to furnish the requested information will result in a dete	lected on this form may be I access to the information by Records File
	uction Act as specified in the Agricultural Act of 2014 (Pub. L. 113-79, T tes may be applicable to the information provided. RETURN THIS CO I	
In accordance with Federal civil rights law and U.S. Department of Agriculture institutions participating in or administering USDA programs are prohibited fro including gender expression), sexual orientation, disability, age, marital statu retaliation for prior civil rights activity, in any program or activity conducted or program or incident.	om discriminating based on race, color, national origin, religion, sex, ag s, family/parental status, income derived from public assistance progra	e, disability, sex, gender identity m, political beliefs, or reprisal or
Persons with disabilities who require alternative means of communication for he responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice nformation may be made evailable in languages other than English.		
To file a program discrimination complaint, complete the USDA Program Disc http://www.ascr.usda.gov/complaint_filing_cust.html and at any USDA office,		information requested in the form

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

B Example of CCC-902E (Continued)

*			
	CCC-9	002 E (02-10-16) Page 6 of 6 DEFINITIONS	
	The fol	lowing definitions apply to Form CCC-902E.	
	The let	terning dominions uppy to roun everyout.	
	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's 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 thing 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.	6
	17.	All other terms utilized in this form shall be defined pursuant to 7 CFR Part 1400.	
			*

178-190 (Reserved)

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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:	
	 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	must determine that the person would have been determined to
is made	be actively engaged in farming, if not for the person's death or
	incapacitation.
after the determination is	shall allow the determination to be in effect for the program
made	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.

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. *--

his form is available					1. Cour	(0007 ag	e 5 for Privacy	rogram Yea
CC-902E 02-10-16)		ARTMENT OF AGE			r. cour	iy .	3. P	rogram rea
					Jones			101010 P.
F			OR AN ENTITY		2. State			2016
	Ag	ricultural Act of	2014		TX			
or "actively engaged	in farming" ar	nd other payment	eligibility/limitation of	determinations.	17			
ubject to the regulation dentification number lis ndividual must completed	ns at 7 CFR Pa sted in Part A. te a CCC-9021 capital, equipr limitation of pay	ert 1400. This form This form also coll with respect to tha ment, labor, and m yments by direct at	collects farming and ects information about t individual's operation anagement by the en	other information about the members of such n. Payment eligibility	it the entity h entity. An is based ut	rvice Agency (FSA) under that receives program be individual who receives pr on the contribution of cert on on this form will be use	nefits directly us rogram benefits o ain inputs to a fa	ing the tax lirectly as an rmina
	tity's Name an	nd Address (Inclue	de Zip Code)		2. Tax lo is alrea	lentification Number (If th dy on file with FSA, only the	last 4 digits are	fication numb required)
205 Berns Rd	5				3 Date	of Formation (MM-DD-YY	-	
Claburne, TX XXX	XX-XXX				J. Date	01-10-2		
PART B - TYPE O	F OPERATI	ON (Select onl	v one)					
. Select appropriate			· ·	Part A				
General Partners		Limited Partne	_				and the state	
Joint Venture	πρ Γ	Limited Partne		Estate		City, County or State	e-owned Entity	
Sole Proprietorsh	in/DBA	Revocable/Liv	a a a a	Charitable/Tax-ex Organization	kempt	Indian Tribe		
Corporation		Irrevocable Tr		Public School		Other:		
. Supporting docume		as articles of inco	orporation, trust pap	ers, partnership agre		idence of heirship, and o		
shareholders, mem	bers and own	ers) is required, e	except for public sch	ools, States, State e		es, and counties, to verify		
,	,	,		satisfaction of CCC.				
					space is	s needed for any info	ormation in P	art C)
. Members - List all	members/sha			art A of this form:		_		
A. Name	т	B. ax ID Number (Last 4 digits if already on file)	C. % Share	D. Position and S (If applicable)	alary e)	E. Family Member Relationship* (If applicable)	Does this m signature aut	
ack Brooks		хххх	partner			sibling	YES	
oanne Brooks		xxxx	25	partner \$ 0		spouse	YES	🗌 NO
ohn Brooks		xxxx	25	partner \$ 0		sibling	YES	□ NO
udy Brooks		хххх	25	partner \$ 0	spouse		YES	□ NO
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Fomily member	one great area	ndporent mende	aront parent child	\$	nted child	en and stepchildren), gra		
				ncluding legally ado nber in the farming o		en and stepchildren), gra	andcrind, great g	ranachila,
	A is an Estate		member/sharehold		an Estate	or Trust, list the Executor ator/Grantor	, Administrator,	or Grantor:
and submitted cor	- If any mem neurrent with the CCC-901 is a	his CCC-902E. A	dditionally, a CCC-9	d in Part A is an entit 902E must be comple ck if CCC-902E is att	eted and si	901, Member's Informat ubmitted for each embed an embedded entity.	tion, must also Ided entity.	be complete
. Other farming inter	ests: Comple	te this item for an	y member/sharehol	der identified in Part	that has	an interest in other farm		
A Member			B. Name of Farming	interest(s)		C. Number of farming interest digits if already on file)	D County(ies) a where farmin are lo	g interest(s)

B Example of CCC-902E (Continued)

5. Minor Members or Sh	areholders –	For any M	ember or Sh	areholder who	isan	ninor, prov	vide	the follow	vina: D	N/A			
A. Minor's Name		B. Date o Birth	of Pare	C ent's or Guardi					D. Guardian's		s		Guardian's
F. Separate Status of Min	ors:												
(1) Is any minor a prod		m in which	the parent of	or guardian has	s no in	terest?					ſES		
(2) Does any minor ma Activities with resp											YES	□ NO	
(3) Does any minor whether a provide the second se											YES	D NO	
(4) If any minor with a	an interest in t	his farming	g operation of	an answer "Yi	ES" to	Items F(1	I) thr	ough F(3), list that r	ninor's r	name:		
6A. Citizenship Status - U.S. Citizen?	ls each Memb	er and Sha	areholder of	the entity or jo	int ope	eration ide	entifi	ed in Part	t A, and an	y embe	dded (entity identified	d in Part C a
YES, all members					Com	olete Item	6B		shareholde	rs is not	a US	Citizen –	
6B. For each member or s	shareholder (d	irect or em	ibedded) wh	o is not a US (, provide This indiv				FO	PES	A USE ONLY	
1) Name of Individual						valid Forr			Form I-				CCC Initials
					Ľ	YES		NO		YES		NO	
						YES		NO		YES		NO	
						YES		NO		YES		NO	
					E	YES		NO		YES		NO	
PART D - SUMMARY (I. For the farming operat Enter the following infor legal entity; land and equip legal entity. (Provide detail	tion of the en mation for con ment owned and	tity identif tributions t d/or cash lea	fied in Part to be made I ased by the leg	A, what perce by the entity id gal entity and us	ntage entifie ed in th	s of the o d in Part A	A. T	hese perce	ntages sho	uld reflect	t the ca	pital provided d	irectly by the
A. Capital 100	B. Land		90 %	C. Equipme	ent	100 %		. Hired L	70	%		ed Manageme	0 %
 For the farming operat listed in PART C? Ent from members' funds rathe member(s); labor and many operation identified in Part. 	er the followin r than from the e agement hired b	g information antity; land a by the memb	on for the co and equipment ers for the ent	ontributions to t owned or obtain ity; and labor an	be ma ned by i d mana	de by the the membe agement pe	mer	mbers. Th and contrib	hese percent outed to this	tages sh farming c	peratic	llect any capital on without comp	originating ensation to the
Α.	B.	C.	D.	E.	Bano	F. % of	Τ		G. Labor (%)		H. Manag	gement (%)
Member's Name	Capital (Current Year) %	Land %	% of Owned Land	Equipment %		Swned Jwned Juipment		Hired	Active Person	al i	Check f 1000 Hours	Hired	Active Persona
Jack Brooks									10				25
Joanne Brooks									5				25
John Brooks									10				25
Judy Brooks									5				25
or additional space, use													

B Example of CCC-902E (Continued)

PART E - LAND								-
1. Land: Enter the follow entity that ha		crop or cr	op proc	eeds, incl	on of the entity identified in Part ude the rental rate in \$/acre in ch to this form)			
A. Farm No. and Location	B. Land Leased or Contributed By	and Leased or Check		licable	D. Name of Person or Entity Whom Land is Leased to	E. Acres Owned	F. Rental Rate \$ per Acre/ %	G. Check here i same land
(County and State)			Owned Leased Leased From		and/or From (Includes names landowners and landlords)	of or Leased	or Crop Share	interest was held last year
Farm No.: 12 Location: Jones, TX	Southland Partners				Rod Beckham Estate	364.0	75%	
Farm No.: 348	Southland					175.0	754	
ocation: Jubal, TX	Partners				Ben Thomas Heirs	175.0	75%	
farm No.: 1314 .ocation:	Southland Partners				Kirk Dilhar	508.0	75%	
Erath, TX Farm No.: 24	Southland				Ludlow Properties Ltd.	900.0	75%	
Allin, TX	Partners							
Farm No.: 42 ,ocation:	Southland Partners				J Bar Ranch	15,000.0	cash	
lesquite, TX PART F - CAPITAL SO								
farming operation identi	fied in Part A (Such	aranteed b	NO go to ny, co-sig nay be as	o Part G ned by, or a landow	soult of a loan or credit arrangen secured by an individual, joint o ner or other tenant)?		ty that has an inte	erest in the
3. Will such loan or credit l farming operation identi		aranteed b interest m)	NO go tơ ny, co-sig nay be as NO. Go	Part G ned by, or <i>a landow</i> to Part G.	secured by an individual, joint o ner or other tenant)? C uarantor's Name Cred	peration or entii D lit Source or Gu	arantor's	E Percent of
Will such loan or credit I farming operation identi YES. Complete Iter A	fied in Part A (Such ms 3(A) through 3(E	aranteed b interest m)	NO go tơ ny, co-sig nay be as NO. Go	Part G ned by, or <i>a landow</i> to Part G.	secured by an individual, joint o ner or other tenant)? C uarantor's Name Cred	peration or entii	arantor's st in the	E
Will such loan or credit I farming operation identi YES. Complete Iter A	fied in Part A (Such ms 3(A) through 3(E	aranteed b interest m)	NO go tơ ny, co-sig nay be as NO. Go	Part G ned by, or <i>a landow</i> to Part G.	secured by an individual, joint o ner or other tenant)? C uarantor's Name Cred	peration or entii D lit Source or Gu liation or Interes	arantor's st in the	E Percent of Total Capital
Will such loan or credit I farming operation identi TYES. Complete Itel A Type of Contribution	fied in Part A (Suct ms 3(A) through 3(E Name of Loan	aranteed b interest m) 2	NO go to ny, co-sig nay be as NO. Go Source	o Part G ned by, or <i>a landow</i> to Part G. G	secured by an individual, joint o ner or other tenant)? C uarantor's Name Affi	peration or entii D lit Source or Gu liation or Interes	arantor's st in the	E Percent of
A Type of Contribution PART G - EQUIPMEN Owned Equipment: Leased Equipment:	fied in Part A (Such ms 3(A) through 3(E Name of Loan	aranteed b interest m) B or Credit S s are bas ALL equip by the entity nformation	NO go to yy, co-sig nay be as NO. Go Source ed on a ment ow y: for ALL I	o Part G ned by, or <i>a landow</i> to Part G. G nnual re ned by the eased equ	secured by an individual, joint o ner or other tenant)? C uarantor's Name Cred Affi Intal values.) farming operation of the entity i ipment to be used in the farming	D it Source or Gu liation or Interes Farming Opera	arantor's st in the tion	E Percent of Total Capital ed on the farms 90 %
A Will such loan or credit I farming operation identi G YES. Complete Iter A Type of Contribution PART G - EQUIPMEN Owned Equipment: Leased Equipment: A Percent of Total Equipment	fied in Part A (Such ms 3(A) through 3(E Name of Loan Ame of Loan Ame of Loan Call percentage Enter the percent of identified in Part C Enter the following in leased equipment is ent Name	aranteed b interest m) B or Credit S s are bas ALL equip by the entity nformation	NO go tư ny, co-sig nay be as NO. Go Source ed on a ment ow y: for ALL I n this fan ual/Entity	Part G ned by, or <i>a landow</i> to Part G. G nnual re ned by the eased equ m operation	secured by an individual, joint o ner or other tenant)? Cuarantor's Name Cred Affi Intal values.) farming operation of the entity i ipment to be used in the farming	peration or entii	arantor's st in the tion	E Percent of Total Capital ed on the farms 90 tin Part A. If ual/Entity the d from have an
A Will such loan or credit I farming operation identi G YES. Complete Iter A Type of Contribution PART G - EQUIPMEN Owned Equipment: Leased Equipment: A Percent of Total Equipment	fied in Part A (Such ms 3(A) through 3(E Name of Loan Ame of Loan Ame of Loan Call percentage Enter the percent of identified in Part C Enter the following in leased equipment is ent Name	aranteed b interest m) B or Credit S are bas fAL equip by the entity nformation not used in B, e of Individu ment is Lea	NO go tư ny, co-sig nay be as NO. Go Source ed on a ment ow y: for ALL I n this fan ual/Entity ased From	Part G ned by, or <i>a landow</i> to Part G. G nnual re ned by the eased equ m operation	secured by an individual, joint oner or other tenant)? C uarantor's Name Cred Affi ntal values.) farming operation of the entity in ipment to be used in the farming n, enter 0%. C.	peration or entii	arantor's st in the tion t A that will be use the entity identified D. Does the Individi quipment is lease	E Percent of Total Capital ed on the farms 90 9 Lin Part A. If ual/Entity the d from have an ing operation?
A Type of Contribution A Type of Contribution PART G - EQUIPMENT Owned Equipment: L Leased Equipment: A Percent of Total Equipme Used in the Farming Operation	fied in Part A (Such ms 3(A) through 3(E Name of Loan In Anne	aranteed b interest m) B or Credit S are bas fAL equip by the entity nformation not used in B, e of Individu ment is Lea	NO go tư ny, co-sig nay be as NO. Go Source ed on a ment ow y: for ALL I n this fan ual/Entity ased From	Part G ned by, or <i>a landow</i> to Part G. G nnual re ned by the eased equ m operation	secured by an individual, joint oner or other tenant)? C Uarantor's Name Cred Affi I I I I I I I I I I I I I I I I I I	peration or entii	arantor's st in the tion t A that will be use the entity identified Does the Individ quipment is lease terest in this farm	E Percent of Total Capital ed on the farms 90 tin Part A. If ual/Entity the d from have an ing operation?
A Type of Contribution A Type of Contribution PART G - EQUIPMENT Owned Equipment: L Leased Equipment: A Percent of Total Equipme Used in the Farming Opera 10	fied in Part A (Such ms 3(A) through 3(E Name of Loan Interpretation of Loan Interpretation Inte	aranteed b interest m) B or Credit S sare bas fALL equip by the entity nformation not used in B, e of Individu ment is Lee nplemen	NO go to ny, co-sig hay be as NO. Go Source ed on a ment ow y: for ALL I n this fan ual/Entity ased Fron tt Co.	Part G ned by, or <i>a landow</i> to Part G. G nnual re ned by the eased equ m operation	secured by an individual, joint oner or other tenant)? C Uarantor's Name Cred Affi I I I I I I I I I I I I I I I I I I	peration or entii	arantor's st in the tion t A that will be use me entity identified Does the Individ quipment is lease terest in this farm YES YES	E Percent of Total Capital

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

B Example of CCC-902E (Continued)

NO. GO TO PART		lentified in Part A on the farm 'ES. Complete Items 1A thro				
A. Type of Service	es	B. Farm Number(s)	C. Number of Acres	N	D. ame of Provider	
			S IDENTIFIED IN PART C the farming operation that wil		y the members or	shareholders
		Туре			Amour	nt
	percentage or the nur no payment will be iss		by family members or others			0 %
liles disk see						
2. Hired labor:						
A. Will any of the hired lat	oor for the farming op	eration identified in Part A or	iginate from the same source	as the leased equi	pment in Part G?	
🛛 NO 🗌 Ү	(ES If "YES", accep	stable documentation to prov	e such relationship may be re	quired for complian	ce purposes.	
B. Will any of the hired lat	oor for the farming op	eration identified in Part A be	e included in the custom service	ces shown in Part H	1?	
	(ES_If "YES", accep	table documentation to prov	e such relationship may be red	quired for compliant	ce purposes.	
PART J - MANAGEMEN	г					
column B. For nonfamily percentage of the total ma	member operation	is only, complete items in co juired for the farming operatio B.		of time expended a		hours or as a
Member/Shareholder		Duties/Activities			ily member oper	
	Crops, equipmer		sture cattle	NA	hrs.	
Jack Brooks		nt, irrigation, financing, pas		NA		
7 7 N N	N N N N N N N N N N N N N N N N	nt, irrigation, financing, pas nancing, marketing, FSA bu	usiness	NA	hrs.	
Jack Brooks Joanne Brooks John Brooks	Bookkeeping, fir	A LOS DI COLO		NA	hrs.	
Joanne Brooks John Brooks	Bookkeeping, fir Crops, feeder ca	nancing, marketing, FSA bu	g, hired labor			
Joanne Brooks	Bookkeeping, fir Crops, feeder ca	nancing, marketing, FSA bu attle and feedyard, financin	g, hired labor	NA	hrs.	Le Le
Joanne Brooks John Brooks	Bookkeeping, fir Crops, feeder ca	nancing, marketing, FSA bu attle and feedyard, financin	g, hired labor	NA	hrs.	
loanne Brooks Iohn Brooks	Bookkeeping, fir Crops, feeder ca Financing, daily	nancing, marketing, FSA bu attle and feedyard, financin marketing of commodities	g, hired labor	NA	hrs. hrs. hrs.	

B Example of CCC-902E (Continued)



		Page 5 of
neck all of the following that apply:		
CCC-902 Continuation attached for additional information		
CCC-902E Continuation attached for additional informat	tion for the following Parts:	
Part C – Member information Part D – Summary of Contributions		
Part F – Capital		
Part G – Equipment Part H – Custom Services		
	AND GENERAL PARTNERSHIPS, A SIGNATURE IS REQUIRED F	
ertify that all the information entered on this document a	and general partmerships, a signatore is required to and any supporting documentation is true and correct. I understand esult in the assessment of a penalty. I will timely provide written no	l that furnishing incorrect
	on this form of any changes in this farming operation. By signing th	
all supporting documentation has been submitted as required I have reviewed and understand all definitions and requirement.	ts on Page 6 of this form	
all information will be considered in effect continuously unless		composition of the autitu
identified in Part A; the farming, ranching or forestry operation	n of the entity identified in Part A; financial status of the entity identified in	Part A.
necessary actions to provide such materials to the applicable St		
it is my responsibility to timely notify FSA in writing of any succ shareholder.	cessors who acquire an interest in this farming operation as the result of th	
1.	2.	3.
Signature (By)	Title/Relationship of Individual Signing in the Representative Capacity	Date (MM-DD-YYYY)
Signature (By)	Title/Relationship of Individual Signing in the	02/17/2016
Signature (By) Joanno Brochó Jacko Brochó by Joanno Brocko, IOA	Title/Relationship of Individual Signing in the Representative Capacity Partner Partner	
Signature (By) Joanno Brockó Jácho Brockó by Joanno Brockó, IOS John Brockó by Joanno Brockó, IOS	Title/Relationship of Individual Signing in the Representative Capacity Partner Partner Partner	02/17/2016
Signature (By) Joanno Brocko Jack Brocko by Joanno Brocko, IOS John Brocko by Joanno Brocko, IOS	Title/Relationship of Individual Signing in the Representative Capacity Partner Partner Partner	02/17/2016
Signature (By) Joanno Brockó Jack Brocks by Joanno Brocko, IOS John Brocks by Joanno Brocks, IOS	Title/Relationship of Individual Signing in the Representative Capacity Partner Partner Partner	02/17/2016 02/17/2016 02/17/2016
Signature (By) Ioanno Brockó Iocho Brockó by Ioanno Brockó, IOS Iohn Brockó by Ioanno Brockó, IOS Iudy Brockó by Ioanno Brockó, IOS	Title/Relationship of Individual Signing in the Representative Capacity Partner Partner Partner Partner Partner	02/17/2016 02/17/2016 02/17/2016 02/17/2016
Signature (By) Joanno Brocko Jucko Brocko by Joanno Brocko, IOS John Brocko by Joanno Brocko, IOS Judy Brocko by Joanno Brocko, IOS TE: The following statement is made in accordance with the P form is 7 CFR Part 1400, the Commodity Credit Corporati	Title/Relationship of Individual Signing in the Representative Capacity Partner Partner Partner Partner Partner Partner Pirvacy Act of 1974 (5 USC 552a – as amended). The authority for requesting for Cherter Act (15 U.S.C. 714 et seq.), and the Agricultural Act of 2014 (Pub.	02/17/2016 02/17/2016 02/17/2016 02/17/2016 02/17/2016
Signature (By) Joanno Brocko Jack Brocko by Joanno Brocko, IOS John Brocko by Joanno Brocko, IOS Judy Brocko by Joanno Brocko, IOS Judy Brocko by Joanno Brocko, IOS DTE: The following statement is made in accordance with the F form is 7 CFR Part 1400, the Commodity Credit Corporati be used to identify the farm operating plan data needed to disclosed to other Federal, State, Local government agen statute or regulation and/or as described in applicable Ro (Automated), Providing the requested information is route	Title/Relationship of Individual Signing in the Representative Capacity Partner Partner Partner Partner Partner Partner Partner	02/17/2016 02/17/2016 02/17/2016 02/17/2016 02/17/2016 102/17/2016 113-79). The information vill ected on this form may be laccess to the information by Records File
Signature (By) Joanno Brocko Jack Brocko by Joanno Brocko, IV & John Brocko by Joanno Brocko, IV & Judy Brocko by Joanno Brocko, IV & Judy Brocko by Joanno Brocko, IV & Judy Brocko by Joanno Brocko, IV & DTE: The following statement is made in accordance with the P form is 7 CFR Part 1400, the Commodity Credit Corporati be used to identify the farm operating plan date needed to disclosed to other Federal, State, Local government agen statute or regulation and/or as described in explicable Ro (Automated), Providing the requested information is volu program benefits. This information collection is exempted from the Paperwo The provisions of criminal and civil fraud, privacy, and dh	Title/Relationship of Individual Signing in the Representative Capacity Partner	02/17/2016 02/17/2016 02/17/2016 02/17/2016 02/17/2016 02/17/2016 1.13-79). The information will ected on this form may be access to the information by Records File Information of ineligibility for ittle I. Subtitle F. Administration).
Signature (By) Joanno Brocko Jacko Brocko by Joanno Brocko, IOS John Brocko by Joanno Brocko, IOS John Brocko by Joanno Brocko, IOS Judy Brocko by Joanno Brocko, IOS Judy Brocko by Joanno Brocko, IOS TE: The following statement is made in accordance with the F form is 7 CFR Part 1400, the Commodity Credit Corporati be used to identify the farm operating plan data needed to disclosed to other Federal, State, Local government agen statute or regulation and/or as described in applicable Ro (Automated). Providing the requested information is volu program bonofile. This information collection is exempted from the Papervo The provisions of criminal and civil fraud, privacy, and oth COUNTY FSA OFFICE.	Title/Relationship of Individual Signing in the Representative Capacity Partner Privacy Act of 1974 (5 USC 552a – as amended). The authority for requesting for Cherter Act (15 U.S. C. 714 et seq.), and the Agricultural Act of 2014 (Pub. o determine a legal entity's eligibility for program benefits. The information colic cites, Tribal agencies, and nongovernmental entities thave been authorize utline Uses identified in the System of Records Notice for USDA/FSA-2, Farm in intary. However, failure to furnish the requested information will result in a deter with Reduction Act as specified in the Agricultural Act of 2014 (Pub. L. 113-79, 7 her statutes may be applicable to the information provided. RETURN THIS CO	02/17/2016 02/17/2016 02/17/2016 02/17/2016 02/17/2016 02/17/2016 the information identified on this L. 113-79). The information will ected on this form may be access to the information by Records File information of ineligibility for itle I. Subtitle F, Administration). MPLETED FORM TO YOUR
Signature (By) Joanno Brocko Jack Brocko by Joanno Brocko. IV & John Brocko by Joanno Brocko. IV & John Brocko by Joanno Brocko. IV & Judy Brocko by Joanno Brocko. IV & Judy Brocko by Joanno Brocko. IV & Judy Brocko by Joanno Brocko. IV & DTE: The following statement is made in accordance with the F form is 7 CFR Part 1400, the Commolity Credit Corporati be used to identify the fam operating plan data needed to disclosed to other Federal, State, Local government agen statute or regulation and/or as described in explicable Ro (Automated). Providing the requested information is volu program benefits. This information collection is exempted from the Paperwo The provisions of criminal and civil fraud, privacy, and oth COUNTY FSA OFFICE. accordance with Federal civil rights law and U.S. Department of Ag titutions participating in or administering USDA programs are proh-	Title/Relationship of Individual Signing in the Representative Capacity Partner	02/17/2016 02/17/2016 02/17/2016 02/17/2016 02/17/2016 02/17/2016 1.113-79). The information will ected on this form may be i access to the information by Records File remination of ineligibility for itle I, Subtitle F, Administration), MPLETED FORM TO YOUR
Signature (By) Joanno Brocko Jacoko Brocko by Joanno Brocko. POS Jacoko Brocko by Joanno Brocko. POS John Brocko by Joanno Brocko. POS Judy Brocko Brocko By Joanno Brocko. POS Judy Brocko Borne Brocko By Joanno Brocko Brocko By Joanno Judy Brogram Seventili India activity in any program or activity contegram or incident. Trosm with disabilities who require alternative means of communicity	Title/Relationship of Individual Signing in the Representative Capacity Partner Pirvacy Act of 1974 (5 USC 552a – as amended). The authority for requesting for Cherter Act (15 U.S.C. 714 et seq.), and the Agricultural Act of 2014 (Pub. o determine a legal entity's eligibility for program benefits. The information colo icles. Tribal agencies, and nongovernmental entities that have been authorize utine Uses identified in the System of Records Notice for USDA/FSA-2, Farm I ntary. However, failure to furnish the requested information will result in a det ork Reduction Act as specified in the Agricultural Act of 2014 (Pub. L. 113-79, 7 her statutes may be applicable to the information provided. RETURN THIS CO griculture (USDA) civil rights regulations and policies, the USDA, its Agencies, ibiled from discriminating based on race, color, national origin, religion, sex, ag is tatus, amin/parental status, income derived form public existence progra	02/17/2016 02/10/10 02/17/2016 0/

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

B Example of CCC-902E (Continued)

CCC-	902 E (02-10-16) Page 6 of 6 DEFINITIONS
The fo	blowing 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 farmin 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 wi 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 hire labor; 3) <u>Agronomics and marketing</u> which includes selecting crops and making planting decisions; acquiring and purchasing of crop inputs; managing or 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 person 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, revocal 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 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.

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

C Example of CCC-902 Continuation

Following is an example of CCC-902 Continuation.

(03-28-14)			NT OF AG Credit Corp	RICULTU	RE	1. CC	DUNTY Jones		
CON	TINUATION SHEET	FOR L	EASED) OR 01	WNED LAND	2. ST	ATE TX		
						3. PF	ROGRAM YEAF 2014		
	ATTACH TO FORM	CCC-9(02I [_] o	r CCC90)2E 🖂	4. PA	RTICIPANT'S I Southland Pa		
	Agricu		<u>ct of 20</u>		- 1 407.4 (5 1/00 550-				
or be fo th (A pr Si PART A	n this form is 7 CFR Part 1400, i e used to identify the farm opera rorm may be disclosed to other F he information by statute or regu Automated). Providing the requu rogram benefits. This informatic utkitle F – Administration). The ETURN THIS COMPLETED FO	the Commo ating plan d ederal, Stat lation and/c ested inform on collection provisions DRM TO YC	dity Credit (ata needed e, Local go or as descril nation is vol n is exempte of criminal a DUR COUN	Charter Act to determine vernment ag bed in applic untary. How ed from the l and civil frau TY FSA OFI	(15 USC 714 et seq.), and e a person's or legal entity encries, Tribal agencies, ai able Routine Uses identifii vever, failure to furnish the Paperwork Reduction Act, d statutes may be applical FICE.	the Agric 's eligibilit nd nongo ed in the requeste as specif ble to the	ultural Act of 2014 (; ty for program benef vernmental entities Systems of Records d information will re ied in the Agricultura information providen	Pub. L. 113-79). The in its. The information coi- hat have been authoriz for USDA/FSA-2, Farn sult in a determination o I Act of 2006 (Pub. L. 1 d.	nformation wi llected on thi red access to ns Records F of ineligibility 113-79, Title
you, enter	r the farm number. Cour to CCC-902E, for a joint	nty and S	tate, che	ck "Owne	d," and enter the cro	pland a	acres. If this CC	C-902 Continuatio	on is
1. FARM NO.	2. COUNTY(IES)	3. OWNED		NE LEASED	4. NAME OF PERSON LEGAL ENTITY WHOM IS LEASED TO AND. FROM	LAND	5. ACRES	6. RENTAL RATE(S) \$ PER ACRE OR % CROP SHARE	7. CHECK YOU HA THE SAM LAND
			то	FROM	FROM				INTERES
64	Jones				JLB Enterprises		160	cash	
112	Jones				L & J LLC		640	cash	
The U.S. De						ad anytics		an the basis of the set	
origin, age, c an individual Department. address belo at (202) 720	spartment of Agriculture (USDA) disability, sex, gender identity, n 1's income is derived from any p . (Not all prohibited bases will a ow or if you require alternative n -2600 (voice and TDD). Individ gh the Federal Relay Service at	eligion, repl ublic assist pply to all p neans of co uals who ar	risal, and wl ance progra rograms an mmunicatio re deaf, harc	here applica am, or protec d/or employ n for progra d of hearing,	ble, political beliefs, marita sted genetic information in ment activities.) Persons m information (e.g., Braille, or have speech disabilitie.	l status, f employm with disat , large pri	amilial or parental s pent or in any progra bilities, who wish to f int, audiotape, etc.)	atus, sexual orientatior m or activity conducted ile a program complain blease contact USDA's	n, or all or pa or funded by t, write to the TARGET Ce
http://www.	o file a Civil Rights program con . ascr.usda.gov/complaint_fili n	g_cust.htm	nl, or at any	USDA offic	he USDA Program Discrin e, or call (866) 632-9992 to er by mail to U.S. Departme	o request	the form. You may	also write a letter conta	ining all of th

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:								
	 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 the equipment was leased from an individual or entity who has an farming operation of the joint operation or entity in CCC-902E, P	interest in the							
	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	Part H.							
2	If item 1D is " Yes ", copies of lease agreements may be required f purposes.	for compliance							
Part H									
1A	Enter type of custom service, including but not limited to, tillage, cultivating, chemical application, insect/pest scouting, etc.	planting,							
1B	Enter farm numbers the service will be applied.								
1C	Enter total number of acres for which custom services will be used	d.							
1D	Enter name of the custom farming service provider.								
Part J									
1	In column A list each member or shareholder of the farming operation contributing active personal management.	ation who is							
	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:								
	• performed on a regular basis								
	• identifiable and documentable								
	• separate and distinct from the management activities performe members or shareholders.	ed by any other							
	Note: These specific requirements are not applicable to heirs of beneficiaries of trusts.	estates or to the							
	In column C, for nonfamily joint operations only , enter the amore expended annually by each person listed in column A in the performanagement duties and activities described in column B. Enter thours or in the percentage of the total management required annu operation. Enter "NA" if not applicable.	ormance of the he amount either in							

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 tha member.								
А	Enter minor's name.									
В	Enter minor's date of birth.									
С	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 n interest in the farming operation of the entity or joint operat Part A, enter the name of the minor in the space provided.									

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

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

Item	Instruction
6	Select either of the following, as applicable:
	 "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	For each member or shareholder who is an alien lawfully admitted into the U.S., list
1 and	that member's name and indicate whether this person possesses a valid I-551.
2	
	Select "No" for any non-U.S. citizen who does not possess I-551.
FSA	FSA shall select "Yes" or "No" indicating that I-551 was presented, and initial.
Only	

B Example of CCC-902E Continuation

Following is an example of CCC-902E Continuation. *--

This form is available electronicall CCC-902E Continuation	U.S. DEPAI		GRICULTURE	1. Co		e 5 for Privacy A 3. Prog	ram Year	
(02-10-16)	Co	ommodity Credi	t Corporation	Rio	Lobo			
CONTINUATION SHEET FO	R FARM OPERATING icultural Act of 2014	PLAN FOR	AN ENTITY	2. St	ate	2	2016	
For "actively engaged in farming" an	d other payment eligibilit	y/limitation dete	erminations.	New	Mexco			
This form is to be completed for an programs that are subject to the reg benefits directly using the tax identit receives program benefits directly a contribution of certain inputs to a far this form will be used by FSA to det	ulations at 7 CFR Part 14 ication number listed in F s an individual must com ming operation such as l	200. This form of Part A. This form of plete a CCC-90 and, capital, eq	collects farming an m also collects inf 21 with respect to puipment, labor, an	nd othe formatic that in nd man	r information about the entity on about the members of suc dividual's operation. Paymer agement by the entity listed i	that receives pro h entity. An indivi nt eligibility is bas	gram dual who ed upon th	
This form provides additional sp	ace for specific items	on the CCC-9	902E.					
Name of Legal Entity filing C				nc.				
2 Number of additi	onal CCC-902E Continu	ations are use	ed to record all in	nforma	tion for this entity			
PART C - MEMBER/SHAREHO	DLDER INFORMATIO	N (Continue	d from CCC-90	2E)				
1. Members - List all Members/Sh	areholders of the entity is	dentified in Part	t A of this form.					
A. Name	B. Tax ID Number	C.	D. Position and S	alary	E. Family Member*	F Does this m	ember have	
	(Last 4 digits if already on file)	% Share	(If applicab		Relationship (if applicable)	signature a the lega (Yes d	uthority for entity?	
Justin Parker	xxxx	5	\$		sibling	YES	🖂 NO	
Jason Parker	xxxx	5	\$		sibling	YES	🖂 NO	
Jennifer Parker	XXXX	5	\$		sibling	YES	🖂 NO	
Jackson Parker	xxxx	5	\$		sibling	YES	🖂 NO	
			\$			TES YES	□ NO	
			\$			TES	□ NO	
			\$			Tes	□ NO	
			\$			VES	□ NO	
			\$			VES	□ NO	
			\$			YES		
			\$			YES	□ NO	
			\$			TES	□ NO	
* Family member means great gra	ndnarent grandnarent n	arent child (inc	\$	nted ci	ildren and stenchildren), gra			
sibling of family member in the fam	ming operation, spouse of	of family membe	er in the farming o	peratio	n.	10 10		
In accordance with Federal civil rights law and 0 administering USDA programs are prohibited fro family/parental status, income derived from a pu bases apply to all programs). Remedies and co	om discriminating based on race, ublic assistance program, political	color, national origin beliefs, or reprisal of	ulations and policies, th 1, religion, sex, gender i or retaliation for prior civ	e USDA, dentity (in ril rights a	its Agencies, offices, and employees, cluding gender expression), sexual on ctivity, in any program or activity condu	and institutions particip ientation, disability, age icted or funded by USL	ating in or , marital status IA (not all	
Persons with disabilities who require alternative USDA's TARGET Center at (202) 720-2600 (vo than English.								
To file a program discrimination complaint, com, write a letter addressed to USDA and provide in by: (1) mait. U.S. Department of Agriculture Offi	the letter all of the information re	quested in the form. Civil Rights 1400 Ind	To request a copy of ti	he compla	unt form, call (866) 632-9992. Submity	your completed form or	USDA office oi letter to USDA	

	y filing CCC-	0-16) -902E: Pa	arker Fam	ily Organi	cs, Inc.					Page 2 of 5
2 Number o	fadditional	000 0025 0	linuations and	used to record	all information	for this	ontitu			
PART C - MEMBEI						1 for this	entity			
If any member list										
	Name of Esta				B. Name	of Execu	tor/Admini	strator/Gr	antor(s)	
Embedded Entitie	s - if any mer	nber or shareho	lder listed in ite	em 1 is a legal en	tity, a CCC-901	1. Member	's Informatio	on, must al	so be com	pleted and
submitted concu	rrent with this	CCC-902E. Ad	Iditionally, CCC	-902E must be o	completed and s	submitted	for each em			
	CC-901 is atta			if CCC-902Es fo						
. Other Farming Inte	erests – Mem	bers of the entit	y shown in Par	t A have interest	in the following		operations c	onducted u		names.
A.			В.		Tax ID	C. Number of	of		D. (ies) and S	
Member Nam	e	Name	of Farming Int	erest(s)	Farmi (Last 4 digita	ng Interes s if already			arming In are Locate	
lustin Parker		Parker Orgar	nics Inc.			xxxx		uma, CO		-
lason Parker		Parker Enterprises Inc.		,	xxxx		ecos, TX			
ennifer Parker		Parker Holdi	nasIIC		,	xxxx	P	armer, NM		
ackson Parker		Parker Holdings LLC								
		Parker Comm	nodities Inc.		,	XXXX	P	armer, NM		
		ED/OULA DELLO								
PART D – SUMMAR									rom CCC	-902E)
. What contribution Enter the following						bers liste	d in PART I	?		
		C.	D.	E.	F.		G. Labor (%	5)	H. Mar	agement (%)
A.	В.		% of	Equipment			Active	Check		Active
	Capital	Land %	Owned	%	% of Owned	TRACE		if 1000 Hours	Hired	Personal
A.			Owned Land	%	% of Owned Equipment	Hired	Personal			5
A. Member's Name	Capital (Current			%	Owned	Hired	Personal 5			
A. Member's Name ustin Parker	Capital (Current			%	Owned	Hired				5
A. Member's Name ustin Parker ason Parker	Capital (Current			%	Owned	Hired	5			5
A. Member's Name lustin Parker lason Parker lennifer Parker	Capital (Current			%	Owned	Hired	5			
A. Member's Name Justin Parker Jason Parker Jennifer Parker	Capital (Current			<u>%</u>	Owned	Hired	5 5 5			5
A. Member's Name Justin Parker Jason Parker	Capital (Current			%.	Owned	Hired	5 5 5			5
A.	Capital (Current			%.	Owned	Hired	5 5 5			5

*__

Name of Legal Entity filir	ng CCC-902E: Parker Family	Organi	cs, Inc.			Page 3 of 5	
2 Number of addi	tional CCC-902E Continuations are use	ed to recor	d all information for f	his entity			
PART F - CAPITAL SOL	JRCES and USES (Continued from	CCC-902	E)				
A. Type of Capital Contribution	B. n Name of Loan or Credit Source	Gua	C. arantor's Name	D. Credit Source or Ge Affiliation or Intere Farming Opera	st in the	E. % of Total Capital	
						%	
						%	
						%	
						%	
						%	
						%	
						%	
ART G - LEASED EQU	UIPMENT (All percentages are base	ed on ann	ual rental values.)	(Continued from CC	C-902E)	%	
· · · · · · · · · · · · · · · · · · ·	ter the following information for ALL lease			-	1000 Doc 10		
A. Percent of Total Equipment Used in the Farming Operation	B. Name of Individual/Entity Equipment is Leased From		C. Type of Equipment Leased		the equi	D. Does Individual/Entity the equipment is leased from have an interest in this farming operation?	
%					☐ Ye	es 🗌 No	
%					Ye	es 🗌 No	
%					∏ Ye	es 🗌 No	
%					□ Ye	es 🗌 No	
%					Ye	es 🗌 No	
%					☐ Ye	es 🗌 No	
%					Ye	es 🗌 No	
2. Lease Agreements: If	Item 1D is "YES" acceptable documentation	on for this re	elationship may be rec	uired for compliance pu	rposes.		
PART H - CUSTOM SEF	RVICES (Continued from CCC-902E	E)					
1. Custom Services to b	e used in the farming operation.						
A. Type of Service(s)	B. Farm Number(s)		C. Number of Acres	Na	D. me of Provid	ler	
nsect Scouting	580, 1651, 2927		80	Varmint Exterm	Varmint Exterminators Inc.		
Weed Removal	429, 579, 1459		290	Weed Pullers In	Weed Pullers Inc.		

--*

Name of Legal Entity filing C	CC-902E: Par	ker Family Organic	s, Inc.			
2 Number of addition	al CCC-902E Contin	nuations are used to record a	II informatio	n for this entity		
PART J - MANAGEMENT (C	ontinued from CC	C-902E)				
Enter the managerial duties		ming operation which are p	provided per	sonally by member(s) o	shareho	olders of the entity
or joint operation identified in						
Active personal manag		A; the specific managerial of	lution/activit	ios that will be porforme	d norson	ally by each
		onfamily member operation				
		s a percentage of the total r				
Α.		B.			(C.
Member/Shareholder		Duties/Activities				ided annually
				(For no		nember operations nly)
ustin Parker	Marketing and P	romotion		N	A hrs.	%
ason Parker	Direct Sales to P	ublic		N	A hrs.	%
ennifer Parker	Direct Sales to P	ublic		N	A hrs.	%
ackson Parker	Storage and Tra			N	A hrs.	%
					hrs.	%
					hrs.	%
					hrs.	%
					hrs.	%
					hrs.	%
					hrs.	%
PART K - INFORMATION A	BOUT MINORA	Continued for a coc coch	=1			20
Minor's Name	Date of Birth F	Parent of Guardian's Name	Pare	nt or Guardian's Address		Parent or Guardian's SSN or Tax ID Number (Last 4 digits if already on file)
						Un mey
						Un mey
						on mey
. Separate Status of Minors:						
	on a farm in which th	ne parent or guardian has no ir	nterest?			
 (1) Is any minor a producer (2) Does any minor maintai 	n a separate househo	ne parent or guardian has no ir old from the parent or guardiar including maintaining separat	and persona		es	
 Is any minor a producer Does any minor maintai with respect to the mino Does any minor who is n 	n a separate househon r's farming operation, represented by a cou	old from the parent or guardian including maintaining separat rt-appointed guardian or conse	and persona e accounting? rvator respon	sible for the minor, a) live i		□ YES □ NO □ YES □ NO
 Is any minor a producer Does any minor maintai with respect to the mino Does any minor who is a household other than the 	n a separate househo r's farming operation, represented by a cou e parents' household	old from the parent or guardian including maintaining separat rt-appointed guardian or conse (s), and b) have a vested owne	and persona e accounting ervator respon ership interest	sible for the minor, a) live i in the farm?	na	
 (2) Does any minor maintai with respect to the mino (3) Does any minor who is r household other than the 	n a separate househo r's farming operation, represented by a cou e parents' household	old from the parent or guardian including maintaining separat rt-appointed guardian or conse	and persona e accounting ervator respon ership interest	sible for the minor, a) live i in the farm?	na	□ YES □ NO □ YES □ NO
 Is any minor a producer Does any minor maintai with respect to the mino Does any minor who is a household other than the If any minor with interest 	n a separate househn r's farming operation, represented by a cou e parents' household in this farming operal	old from the parent or guardian including maintaining separat rt-appointed guardian or conse (s), and b) have a vested owne tion can answer "YES" to items	and persona e accounting? rvator respon ership interest s F(1) through	sible for the minor, a) live i in the farm?	na	YES NO
 Is any minor a producer Does any minor maintai with respect to the mino Does any minor who is a household other than the If any minor with interest 	n a separate househn r's farming operation, represented by a cou e parents' household in this farming operal	old from the parent or guardian including maintaining separat rt-appointed guardian or conse (s), and b) have a vested owne tion can answer "YES" to items	and persona e accounting? rvator respon ership interest s F(1) through	sible for the minor, a) live i in the farm?	na	□ YES □ NO □ YES □ NO
 Is any minor a producer Does any minor maintai with respect to the mino Does any minor who is a household other than this If any minor with interest PART L – INFORMATION A Citizanship Status – Is each 	n a separate househor r's farming operation, represented by a cou e parents' household in this farming operat BOUT CITIZENSH on member and interes	old from the parent or guardian including maintaining separat rt-appointed guardian or conse (s), and b) have a vested owne tion can answer "YES" to Items IIP (Continued from CCC tholder of the entity identified	and persona e accounting? ervator respon ership interest s F(1) through 902E) in Part A, and	sible for the minor, a) live i in the farm? F(3), list that minor's nam any embedded entity ider	n a e: tified in Ite	YES NO YES NO YES NO
 Is any minor a producer Does any minor maintai with respect to the mino Does any minor who is a household other than this If any minor with interest PART L - INFORMATION A Citizenship Status - Is each YES, all members/inter 	n a separate househor r's farming operation, represented by a cou e parents' household in this farming operat BOUT CITIZENSH a member and interes rest holders are US C	old from the parent or guardian including maintaining separat rt-appointed guardian or conse (s), and b) have a vested owne tion can answer "YES" to Items IIP (Continued from CCC) tholder of the entity identified Sitizens NO, one of	and persona e accounting? rvator respon rrship interest s F(1) through 902E) in Part A, and or more memb	sible for the minor, a) live i in the farm? F(3), list that minor's nam any embedded entity ider vers is not a US Citizen – C	n a e: tified in Ite	YES NO YES NO YES NO
 Is any minor a producer Does any minor maintai with respect to the mino Does any minor who is a household other than the If any minor with interest PART L – INFORMATION A Citizenship Status – Is each YES, all members/inter 	n a separate househor r's farming operation, represented by a cou e parents' household in this farming operat BOUT CITIZENSH a member and interes rest holders are US C	old from the parent or guardian including maintaining separat rt-appointed guardian or conse (s), and b) have a vested owne tion can answer "YES" to Items IIP (Continued from CCC) tholder of the entity identified Sitizens NO, one of	and persona e accounting? rvator respon rrship interest s F(1) through 902E) in Part A, and or more memb	sible for the minor, a) live i in the farm? F(3), list that minor's nam any embedded entity ider vers is not a US Citizen – C ollowing:	n a e: tified in Ite	YES NO YES NO YES NO YES NO YES NO
 Is any minor a producer Does any minor maintai with respect to the mino Does any minor who is a household other than th If any minor with interest PART L – INFORMATION A Citizenship Status – Is each YES, all members/interest	n a separate househor r's farming operation, represented by a cou e parents' household in this farming operat BOUT CITIZENSH a member and interes rest holders are US C	old from the parent or guardian including maintaining separat rt-appointed guardian or conse (s), and b) have a vested owne tion can answer "YES" to Items IIP (Continued from CCC at holder of the entity identified itizens NO, one conserved added) who is not a US Citizer 2. This individual ha	and persona e accounting? rvator respon ership interest s F(1) through 902E) in Part A, and or more memb a provide the f as a valid	sible for the minor, a) live i in the farm? F(3), list that minor's nam any embedded entity ider bers is not a US Citizen – C following: FOR F4	n a e: tified in Ita complete I SA USE C	YES NO YES NO YES NO YES NO m I, a US Citizen? tem A
 Is any minor a producer Does any minor maintai with respect to the mino Does any minor who is a household other than th If any minor with interest PART L – INFORMATION A Citizenship Status – Is each YES, all members/interest	n a separate househor r's farming operation, represented by a cou e parents' household in this farming operat BOUT CITIZENSH a member and interes rest holders are US C	old from the parent or guardian including maintaining separat rt-appointed guardian or conse (s), and b) have a vested owne tion can answer "YES" to Items IIP (Continued from CCC tholder of the entity identified Citizens NO, one of edded) who is not a US Citizer	and persona e accounting? rvator respon ership interest s F(1) through 902E) in Part A, and or more memb a provide the f as a valid	sible for the minor, a) live i in the farm? F(3), list that minor's nam any embedded entity ider vers is not a US Citizen – C ollowing:	n a e: tified in Ita complete I SA USE C	YES NO YES NO YES NO YES NO em I, a US Citizen? tem A
 Is any minor a producer Does any minor maintai with respect to the mino Does any minor who is a household other than th If any minor with interest PART L – INFORMATION A Citizenship Status – Is each YES, all members/interest For each member or interest	n a separate househor r's farming operation, represented by a cou e parents' household in this farming operat BOUT CITIZENSH a member and interes rest holders are US C	old from the parent or guardian including maintaining separat rt-appointed guardian or conse (s), and b) have a vested owne tion can answer "YES" to Items IIP (Continued from CCC at holder of the entity identified Citizens NO, one of edded) who is not a US Citizer 2. This individual ha Form I-551	and persona e accounting? rvator respon ership interest s F(1) through 902E) in Part A, and or more memb a provide the f as a valid	sible for the minor, a) live i in the farm? F(3), list that minor's nam any embedded entity ider bers is not a US Citizen – C ollowing: FOR F: Form I-551 Present	n a e: tified in Ita complete I SA USE C	YES NO YES NO YES NO YES NO m I, a US Citizen? tem A
 Is any minor a producer Does any minor maintai with respect to the mino Does any minor who is a household other than th If any minor with interest PART L – INFORMATION A Citizenship Status – Is each YES, all members/interest	n a separate househor r's farming operation, represented by a cou e parents' household in this farming operat BOUT CITIZENSH a member and interes rest holders are US C	old from the parent or guardian including maintaining separat rt-appointed guardian or conse (s), and b) have a vested owne tion can answer "YES" to items IIP (Continued from CCC- at holder of the entity identified citizens NO, one of edded) who is not a US Citizer 2. This individual have Form I-551	and persona e accounting? rvator respon ership interest s F(1) through 902E) in Part A, and or more memb a provide the f as a valid	sible for the minor, a) live i in the farm? F(3), list that minor's nam any embedded entity ider bers is not a US Citizen – C ollowing: FOR F: Form I-551 Present	n a e: complete I SA USE C ed to FS.	YES NO YES NO YES NO YES NO m I, a US Citizen? tem A
 Is any minor a producer Does any minor maintai with respect to the mino Does any minor who is a household other than thi If any minor with interest PART L – INFORMATION A Citizenship Status – Is each	n a separate househor r's farming operation, represented by a cou e parents' household in this farming operat BOUT CITIZENSH a member and interes rest holders are US C	old from the parent or guardian including maintaining separat rt-appointed guardian or conse (s), and b) have a vested owne ition can answer "YES" to Items IIP (Continued from CCC III (Continued from CCC) tholder of the entity identified itizens NO, one consecution edded) who is not a US Citizer 2. This individual ha Form I-551 YES	and persona e accounting? rvator respon ership interest s F(1) through 902E) in Part A, and or more memb a provide the f as a valid	I any embedded entity ider vers is not a US Citizen – C ollowing: Form I-551 Presento YES YES	n a tified in It complete I SA USE C ed to FS, NO	YES NO YES NO YES NO YES NO em I, a US Citizen? tem A

CCC-902	E Continuation (02-10-16)		Page 5 of
I certify the information	at all the information entered on this docume n will result in forfeiture of payments and mo	RES AND GENERAL PARTNERSHIPS, A SIGNATURE IS REQUIR ent and any supporting documentation is true and correct. I unders ty result in the assessment of a penalty. I will timely provide writte led on this form of any changes in this farming operation. By signin	tand that furnishing incorre n notification to the Farm
 I have r. all infor it is my r composi entity id evidence and I wi it is my r 	responsibility to timely notify FSA in writing tion of the entity identified in Part A; the far entified in Part A. e such as tax records, certified public accoun Il take all necessary actions to provide such		A; financial status of the date these representations y FSA
	1. Signature (By)	2. Title/Relationship of Individual Signing in the Representative Capacity	3. Date (MM-DD-YYYY)
ısı Jun	re Parker	President, Parker Family Organics, Inc.	03-05-2016
NOTE:	information identified on this form is 7 CFR P Agricultural Act of 2014 (Pub. L. 113-79). Th entity's eligibility for program benefits. The in agencies, Tribal agencies, and nongovernme described in applicable Routine Uses identifie the requested information is voluntary. Howe program benefits.	ce with the Privacy Act of 1974 (5 USC 552a – as amended). The air fart 1400, the Commodity Credit Corporation Charter Act (15 U.S.C.) e information will be used to identify the farm operating plan data new formation collected on this form may be disclosed to other Federal, and entities that have been authorized access to the information by ed in the System of Records Notice for USDA/FSA-2, Farm Records ever, failure to furnish the requested information will result in a determ	'14 et seq.), and the eded to determine a legal State, Local government statute or regulation and/or a File (Automated). Providing nination of ineligibility for
		the Paperwork Reduction Act as specified in the Agricultural Act of 2 criminal and civil fraud, privacy, and other statutes may be applicable UR COUNTY FSA OFFICE.	

*--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,

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

• duties performed under 1 or more of the following categories.

<u>Farm manager</u> 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.

<u>Significant contribution of active personal management</u> 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)

<u>Significant contribution of the combination of active personal labor and active personal</u> <u>management</u> 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.

Doguinom	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 mangers, 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
Produces:	• Number and types of livestock, and/or crops.
 and markets crops on 2,500 acres or more of cropland; or 	• Other agricultural products produced.
• honey with more than 10,000 hives; or	• Marketing channels used.
• wool from a flock of more than 3,500 ewes.	• Geographical area covered by the farming operation.
FSA STC's may adjust the limitations described up or down by not more than15 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.	Any determination by an FSA STC that a farming operation is complex must be reviewed by and concurrence obtained from DAFP to be applied.
If the FSA STC seeks to make a larger adjustment, DAFP review and approval is required of such request.	
Member Records of M	Aanagement Activities
Each person must maintain contemporaneous	records or logs of management activities
performed throughout the entire crop year.	

*

*--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.	Х		
STC with DAFP		Х	Х
concurrence.			

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.--*

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.--*

Par. 222

*--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)
Accept this Option with the following	Accept this Option with the following conditions.
conditions.	recept and option with the following conditions.
 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 	 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.
engaged in farming.	• Upon approval of the request(s):
 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 	 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
required from each member.	management for the purpose of being determined 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.	 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.

__*

*--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.

nis form is available e CCC-902FM	U.S. DEPARTMENT OF AGRICUL	LTURE	1. County	3. Program Year
(02-10-16)	Commodity Credit Corporatio		Front	2016
			2. State	
REQUES	ST FOR ADDITIONAL FAR	M MANAGERS	KS	
	ess of Farming Operation			
Wildcat Land & 9 1200 Maverick R				
Blue Stem, KS				
PART A - DEFINITIO	ONS, REQUIREMENTS, RESTRI	ICTIONS, EXCEPTIONS	8	
Farm Manager mea	ans a person with an interest i	in a farming operation	who meets all requirements	to be considered actively
engaged in farming	g with only a significant contr	ibution of active perso	onal management, and no lab	or, or a significant
contribution of the	e combination of active person	al labor and active pe	ersonal management.	
Only one (1) <u>Farm</u>	Manager will be allowed for a	any 2016 through 201	8 farming operation with any	nonfamily members.
	on with nonfamily members ma			
	arming operation and its memb			
1. Operation Size			ion Complexity	
	nd markets crops on 2,500 acre		umber and types of livestock,	crops, and other
 more of crop Produces ho 	pland; or oney with more than 10,000 hi		gricultural products produced larketing channels utilized	
	ool from a flock of more than		eographical area covered by t	he farming operation.
- A A V W W	OUT HOM & HOME OF HOME	5,000	cographical area constrained	te tariting operation
ewes.				
ewes. 3. Member Records Each person in the activities performe • For one ac	s of Management Activities a farming operation must maint a throughout the entire crop y dditional farm manager, 1 or based only on operation size is	ear. 2, and 3 must be met	t. A written request for one a	dditional farm
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A Written Request (Continued)



*--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.

	rm is available ele -905	U.S. DEPARTMENT OF AGE	RICULTURE		1. County		age 2 for Instructions) 3. Program Year
	0-16)	Commodity Credit Corpo				Front	
		For State FSA Committe	e use only				
W	ORKSHEET	FOR THE DETERMINA		ATIONAL	2. State		
	COMPLEX	KITY FOR ADDITIONAL	FARM MANAGERS		KS		
ild 200 Lue	lcat Land & C Maverick Rd Stem, KS XX	-	OF THE FARMING		N		
		o following elements, chara y the information provided			lescribe the farming o	peration lis	sted in Item 4
and i	1.	2.	3.	_ 1 TVI.	4.		5.
	Crops	Livestock (Foundation herds and flocks)	Livestock Product (Offspring and result		aphical Area Covered		gram Participation all that applies)
\boxtimes	NAP Crops	Beef Dairy	Feeders Finished		Multiple counties located in one State		FSA administered programs
		Swine Poultry	Milk Eggs				NRCS administered programs
\boxtimes	Non-NAP Crops	Sheep Goats	Wool Mohair		Multiple counties located in multiple States	\square	RMA administered programs
6. Marketing channels utilized					7. Remarks		
3	Cash/conventio	onal (sale upon delivery)					
3	Forward contra	cting, futures, options	1				
	Fresh/Direct to	consumer	1				
1	Processed (bot before sale)	ttled, bagged, or packaged	1				
AR	T B – FINDINGS	AND CONCLUSIONS					
		1. r of elements, characteristics, practices indicated by a "X"	and		2. Operation Co	mplexity	
	the majority of t	he elements, characteristic	cs, and practices				
pec	cified in Part A i	ndicated with a "X"?			he farming operation		
	Select only one	of the following:			d a complex farming of an additional farm		
	🖂 Yes	□ No					
					e farming operation		
lem		re than 50 percent of the 1 ristics, and practices of ope		be conside	ered a complex farr	ning opera	auon.
. Sig	gnature of State (Committee Chairperson or re	presentative			4. Date (A	MM-DD-YYYY)
le	Martha	J. Farmer, Chair	merson			04	/12/2016
15	Suund	y. Sumer, Chur	Person				

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, restrict number of members of a non-family joint operation that may qualify as actively engaged in contribution of active personal management to the farming operation. Effective for the 201 farming operations are afforded one member that may use a significant contribution of active management, or a significant contribution of the combination of active personal labor and a management, exclusively to meet the requirements to be considered actively engaged in far member afforded this active management role is also defined as a Farm Manager for the pu this new management provision. Additional persons or members of the farming operation v active management role and who may meet the definition of Farm Manager, may be requess operation to be allowed to use such contribution to meet the requirements to be considered a farming.	farming by a 6 program year, such we personal active personal ming. The person or rpose of administering who also have this ted by the farming
The purpose of this form is to:	
 document the observations made of the farm operation's supporting evidence of con provide all STC's a means for the consistent evaluation of evidence in the determination farming operations nationwide record a STC's actions in consideration of the respective farming operation's request 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 <i>This form is for State FSA Committee use only</i>. 	ation of complexity for st for additional
In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, sex, age, disability, sex, gender identity including gender expression), sexual orientation, disability, age, marital status, family/, from public assistance program, political beliefs, or reprisal or retailation for prior civil rights activity, in any program or activity (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.	, color, national origin, religion, parental status, income derived
Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, au Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or con 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 onlin <u>http://www.ascr.usda.gov/complaint_filing_cust.html</u> and at any USDA office, or write a letter addressed to USDA and provide requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to U Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, S.W., Washington, D 690-7442; or (3) email: <u>program.intake@usda.gov</u> . USDA is an equal opportunity provider, employer, and lender.	in the letter all of the information USDA by: (1) mail: U.S.

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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.

CCC-902MR (02-10-16)			U	I.S. DE				dit Co			RE											1. Pro 2016	ogram	n Year								
			MA	NAG	EM	EN	T AG	CTI	/ITY	RE	COF	RD									1	2. Mo	onth									_
(See Page 2 for information on el	inihle m	100.000	mon	t activi	fier o	and re	cord	kooni		nuiron	nantel										1	Apri	1									
Enter the number of hours of										-			vitor	n in f	the cr	Jum	n for	david	ftho	mor	th th	0.00	ione	Moro	com	nlote	h					_
3. Management Activities	unee	1	2	3	4	5	6	7	8	geini 9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	3
Capital			2	5	7	5	0	'	0	5	10	<u>.</u>	14	19	7	10	10		10	13	20	21		20	-	ω	20		20	23	30	-
Banking and Financing					_	5	5	-		_	_	5	-	-	-		-		5		5	_				_	4	_		_	_	۲
Money Management		4			-	×	~	-	4	-		×	4	5	8	8	-		~				4				-			8		┝
Equipment Acquisition		3			-		-	-	1	-		_		-			-			_			1			-		-		~	-	┝
Land Acquisition					-		-	-	-	-				-	-		-											-				┝
RMA and Insurance Acquisition					3		-	-	-	-				-	-		-			5		6						-				┝
USDA and NRCS Programs					~	_	-	-	-	-		_		-	-		-		_	~	_		-		_	_	3	-		_	_	┝
					-			-	-					-												_	~					┝
Labor																																
Hiring Labor Services																																Γ
Labor Management																																F
Custom Services																																
Agronomics																																
Crop Selection																																
Planting Decisions																																
Acquisition of Inputs																																
Crop Management																																
Harvest Decisions and Harvest Management																																
Marketing Decisions and Actions									\square																							F
4. TOTAL HOURS	94	4			3	5	5		4			5	4	5	8	8			5	5	5	б	4				7			8		F
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 informat forfeiture of payments and n		tered			cun	ient d	and		uppe			ume	ntati	on is	true	and			I und	lerst	and f			g inc	orrec	ct inf		ation	will	-	lt in	
6. Name of Farming Operation											-				Memi	ber of	the F	armin	g Op	eratio	n					8	B. Da	te (M	M-DD	-YYY	Y)	
Wildcat Land & Cattle										/s/	Wan	da V	Vildo	cat														05	-05-	201	б	

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*--226 Management Activity Record (Continued)

A Written Record (Continued)

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

Active Personal Management Activities	Recordkeeping Requirements
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: 1. Capital, which includes: 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: A. Selecting crops and making planting decisions; B. Acquiring and purchasing crop inputs;	 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: Location where the management activity was performed; and Time expended and duration of the management activity performed. To qualify as providing a significant contribution of active personal management each person covered by this subpart must. Maintain these records and supporting business documentation; and If requested, timely make these records available for review by the appropriate FSA reviewing authority.
C. Managing crops and making harvest decisions; and D. Pricing and marketing of crop production.	
D. Pricing and marketing of crop production. NOTE: The following statement is made in accordance with the Privacy Act of 1974 (5 USC 552a Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), and the Agricultural A and receive program payments and benefits under a CCC or FSA program as a member collected on this form may be disclosed to other Federal, State, Local government agenci statute or regulation and/or as described in applicable Routine Uses identified in the Systi information is voluntary. However, failure to furnish the requested information will result if This information collection is exempted from the Paperwork Reduction Act as specified in and civil fraud, privacy, and other statutes may be applicable to the information provided. accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regi Iministering USDA programs are prohibited from discriminating based on race, color, national origin	the Agricultural Act of 2014 (Pub. L. 113-79, Title I, Subtitle F, Administration). The provisions of criminal
D. Pricing and marketing of crop production. NOTE: The following statement is made in accordance with the Privacy Act of 1974 (5 USC 552a Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), and the Agricultural A and receive program payments and benefits under a CCC or FSA program as a member collected on this form may be disclosed to other Federal, State, Local government agenci statute or regulation and/or as described in applicable Routine Uses identified in the Syste information collection is exempted from the Paperwork Reduction Act as specified in and civil fraud, privacy, and other statutes may be applicable to the information will result if ministering USDA programs are prohibited from discriminating based on race, color, national origin mily/parental status, income derived from a public assistance program, political beliefs, or reprisal o ses apply to all programs). Remedies and complaint filing deadlines vary by program or incident. ersons with disabilities who require alternative means of communication for program information (e. SDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Re an English.	st of 2014 (Pub. L. 113-79). The information disclosed will be used to determine eligibility to participant in of the farming operation documented and certified on this Management Activity Record. The information es, Tribal agencies, and nongovernmental entities that have been authorized access to the information by m of Records Notice for USDA/FSA-2, Farm Records File (Automated). Providing the requested a determination of ineligibility for program benefits. the Agricultural Act of 2014 (Pub. L. 113-79, Title I, Subtitle F, Administration). The provisions of criminal RETURN THIS COMPLETED FORM TO YOUR COUNTY FSA OFFICE. lations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status,

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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.

	DEPARTMENT OF AG	RICULTURE		1. Cour	ity	3. Program Year
02-10-16)	Commodity Credit Co	rporation		Front		
FARM O	PERATING PLAN			2. State KS	1	2016
or "actively engaged in farmin Tris form is to be completed for ubject to the regulations at 7 C tentification number listed in Pa ndividual must complete a CCC operation such as land, capital, ayment eligibility and limitation PART A - ENTITY INFORM	an entity, including a joi FR Part 1400. This form art A. This form also col -902l with respect to that equipment, labor, and m of payments by direct a	int operation, that is so collects farming and lects information abou at individual's operation nanagement by the em	eeking benefits from the other information about ut the members of such on. Payment eligibility is	t the entity entity. An s based up	that receives program ber individual who receives pr on the contribution of certa	nefits directly using the tax ogram benefits directly as an ain inputs to a farming
1. Farming Entity's Nar Vildcat Land & Cattle	me and Address (Inclu	de Zip Code)		2. Tax lo is alrea	dentification Number (If the ady on file with FSA, only the XXXX	
1200 Maverick Rd Blue Stem, KS XXXXX-X	xxx			3. Date	of Formation (MM-DD-YY 01-10-2	
		(v one)			01-10-2	014
 Select appropriate type of c 			n Part A:			
General Partnership Joint Venture Sole Proprietorship/DBA Corporation	Limited Partn	ership [ty Company [<i>v</i> ing Trust	Estate Charitable/Tax-ex Organization Public School	empt	City, County or State	-owned Entity
 Supporting documentation shareholders, members an entity and the authority of it PART C - MEMBER INFO 	d owners) is required, s shareholders, memb	except for public sch ers or owners to the	hools, States, State en satisfaction of CCC.	tities, citi	es, and counties, to verify	the legal status of the
. Members - List all member	s/shareholders of the	entity identified in Pa	art A of this form:			
A. Name	B. Tax ID Number (Last 4 digits if already on file)	C. % Share	D. Position and Sa (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	YES NO
Vanda Wildcat	xxxx	20	partner \$ 0		spouse	YES NO
lack B Morgan	xxxx	20	partner \$ 0			YES NO
Wiley C Smith	хххх	20	partner \$ 0			YES NO
William Wildcat Jr	хххх	20	partner \$ 0			YES NO
Family member means grea					en and stepchildren), gra	YES NO
sibling of family member in the sibling of family member in the second size of the size of				n Estate		, Administrator, or Grantor:
 Embedded Entities – If any and submitted concurrent Check if CCC-90 	with this CCC-902E. A	Additionally, a CCC-		ted and s	ubmitted for each embed	ion, must also be completed ded entity.
. Other farming interests: Co	omplete this item for an	ny member/sharehol	lder identified in Part C	that has	an interest in other farmi	ng operations.
A. Member's name		B. Name of Farming	interest(s)		C.) Number of farming interest digits if already on file)	D. County(ies) and State(s) where farming interest(s) are located

*--227 Farm Operating Plan (Continued)

A CCC-902E (Continued)

5. Million Members of Si	nareholders –	For any M	ember or Sh	areholder who	is a minor, prov	vide the follow	ving: 🖂	N/A			
A. Minor's Nam	e	B. Date o Birth		C ent's or Guardia	n's Name	Parent's or	D. Guardian's	Address		or Tax	E. Guardian's SS ID Number <i>if already on file</i>
F. Separate Status of Mir	nors:										
(1) Is any minor a pro											
(2) Does any minor m Activities with res								L YE	S	L NO	
(3) Does any minor w a) live in a house	hold other than	n the parer	nts' househo	ld(s), and b) ha	ive a vested ov	wnership in th	e farm?	☐ YE		🗌 NO	
(4) If any minor with	an interest in t	his farming	g operation o	an answer "YE	S* to Items F(1) through F(3), list that m	inor's nar	me:		
6A. Citizenship Status - U.S. Citizen?	Is each Memb	per and Sh	areholder of	the entity or join	nt operation ide	entified in Part	t A, and any	embedd	ed er	ntity identifi	ed in Part C a
YES, all member	s/shareholders	are US C	itizens - Go t	o Part D	NO, one or mo	ore members/s	shareholder	s is not a	USC	Citizen - Co	mplete Item 6E
B. For each member or	shareholder (d	lirect or em	nbedded) wh	o is not a US C							
1) Name of Individual					(2) This indivi valid Forn		Form I-5	FOF 51 Prese		A USE ONI I to FSA	LY CCC Initial
					YES	□ NO		YES		ю	
					YES	ΠNO		YES		NO	
						-			=		
								YES		NO NO	
. For the farming opera	tion of the en	tity identit	fied in Part	A, what percer	YES	NO NO		YES YES	l dire	NO ectly by the	
	tion of the en n for contribution d and/or cash lea	tity identif ons to be r ased by the	fied in Part in made by the legal entity and	A, what percer entity identified d used in the farm	YES	NO NO	should reflect	YES YES htributed	dire	NO ectly by the	by the legal ent
I. For the farming opera the following informatio land and equipment owner (Provide detailed information)	tion of the em n for contribution d and/or cash lead ion about these of B. Land	tity identified ons to be reased by the contributions	fied in Part in made by the legal entity and	A, what percer entity identified d used in the farm	YES YES ERATION Atages of the of in Part A. The ing operation; lat	NO NO NO NO NO NO NO NO NO NO	should reflect legal entity; a abor	YES YES tributed and manag	dire dire	NO ectly by the	y by the legal ent e legal entity.
For the farming opera the following informatio land and equipment owne (Provide detailed informati A. Capital 100 2. For the farming opera in PART C? Enter the member(s); labor and mai identified in Part A. (Provi	tion of the em n for contribution d and/or cash lease ion about these of B. Land M tion of the em following inform n from the entity, bagement hired b de information al	tity identifi ons to be r ased by the contributions 1 tity identifi ; land and e bout these of	fied in Part , made by the legal entity and in Items A thr 00 % fied in Part , the contribut quipment own- cers for the ent contributions in	A, what percer entity identified d used in the farm ough E.) C. Equipmen A, what percer tions to be made ed or obtained by ity; and labor and fitems B through i	The second secon	NO N	s should reflec legal entity; s abor <u>30</u> n inputs wi rcentages sh to this farmin nally by the m	YES YES the capit at the capit and manage E. % E. % II be <u>con</u> ould reflec g operation ember(s) for	dire di dire dal pro- pemen Hired tiribu t any o n witho	NO ectly by the wided directly thired by the d Managem ted by the capital origin out compens benefit of the	v by the legal ent e legal entity. ent 0 % <u>Members</u> list ating from ation to the e farming operati
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*--227 Farm Operating Plan (Continued)

A CCC-902E (Continued)

(For additional	is an interest in the o I space, complete CC	rop or cr	op proce ntinuation	eds, inclu	de the rental rate in \$/a h to this form)		umn F; oth	erwise enter "ca	sh."
A. Farm No. and Location (County and State)	B. Land Leased or Contributed By	Cheo	C. ck as appl	Leased	D. Name of Person or I Whom Land is Leas and/or From <i>(Includes r</i>	ed to	E. Acres Owned or	F. Rental Rate \$ per Acre/ % or Crop Share	G. Check here if same land interest was
arm No.: 55	Wildcat Land &	-	To	From	landowners and land	lords)	Leased		held last year
Front, KS	Cattle						1120.0		
.ocation:	Wildcat Land & Cattle	\boxtimes					320.0		
Dodge, KS Farm No.: 2955	Wildcat Land &	_							
ocation: Merton, CO	Cattle				Rock Investment Co.		900.0	75%	
Farm No.: 310 .ocation: Barlow, OK	Wildcat Land & Cattle				Bertha M Evans		530.0	cash	
Farm No.: 12 .ocation: Mesquite, TX	Wildcat Land & Cattle				J Bar Ranch (range la	and)	15,000.0	cash	\boxtimes
farming operation identi YES. Complete Ite A Type of Contribution	ms 3(A) through 3(E)		NO. Go t	o Part G.	er or other tenant)? C arantor's Name	Affiliation	D urce or Gua n or Interes ning Operat	t in the T	E Percent of otal Capital
PART G - EQUIPMEN 1. Owned Equipment: 2. Leased Equipment:	Enter the percent of identified in Part C b Enter the following int	ALL equip y the entity formation	ment own y: for ALL le	ed by the t	farming operation of the operation of the operation of the operation of the factors and the factors are as t				d on the farms 0 %
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*--227 Farm Operating Plan (Continued)

A CCC-902E (Continued)

1220 Brewster & Son Harvesting AREHOLDERS IDENTIFIED IN PART C tions of labor to the farming operation that will not be provided by the members or shareholder a Amount s to be donated by family members or others 0 % . hrs. fied in Part A originate from the same source as the leased equipment in Part G? eentation to prove such relationship may be required for compliance purposes. fied in Part A be included in the custom services shown in Part H? entation to prove such relationship may be required for compliance purposes. ming operation identified in Part A which will be provided personally by member(s) or gement. managerial duties/activities that will be performed personally by each member or shareholder i blete items in column C to include the amount of time expended annually, either in hours or as farming operation. B. C. Time expended annually (For monfamily member operations only, financing, cattle	A.		YES. Complete Items 1A throu B.	C. Number of Acres		D. Name of Provider	
AREHOLDERS IDENTIFIED IN PART C tions of labor to the farming operation that will not be provided by the members or shareholder a to be donated by family members or others to be donated by family members or others the distribution of the same source as the leased equipment in Part G? the field in Part A originate from the same source as the leased equipment in Part G? the antation to prove such relationship may be required for compliance purposes. field in Part A be included in the custom services shown in Part H? the included in the custom services shown in Part H? the included in the custom services shown in Part H? the included in Part A which will be provided personally by member(s) or gement. managerial duties/activities that will be performed personally by each member or shareholder in blete items in column C to include the amount of time expended annually, either in hours or as farming operation. B. Duties/Activities financing, cattle the same source is the same of time expended annually is the same of the sam	Type of Service	15	Farm Number(s)	control of science.		A COUNT OF ME DIVISION	
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*--227 Farm Operating Plan (Continued)

A CCC-902E (Continued)

CCC-902 E (02-10-16) PART K - REMARKS	Name of Entity (as identified in Par	t A): Wildcat Land & Cattle	Page 5 of 6
Check all of the followir	og that apply:		
_	n attached for additional information for I	Part E - Land	
CCC-902E Continuat	ion attached for additional information for	r the following Parts:	
Part C – Membe	r information ny of Contributions		
Part F – Capital			
Part G – Equipm			
Part H – Custom	n Services		
certify that all the inform nformation will result in	nation entered on this document and any forfeiture of payments and may result in	ENERAL PARTNERSHIPS, A SIGNATURE IS REQUIRED I y supporting documentation is true and correct. I understand the assessment of a penalty. I will timely provide written no form of any changes in this farming operation. By signing to	d that furnishing incorrect otification to the Farm
I have reviewed and under all information will be con- it is my responsibility to it identified in Part A; the fa evidence such as tax recon- necessary actions to provi	arming, ranching or forestry operation of the rds, certified public accountant's certification ide such materials to the applicable State or c	s or revisions are submitted. at may affect these representations, including, but not limited to: the entity identified in Part A; financial status of the entity identified in , or other documentation may be required to validate these represen	Part A. ntations and I will take all
٤	1. Signature (By)	2. Title/Relationship of Individual Signing in the Representative Capacity	3. Date (MM-DD-YYYY)
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form is 7 CFR Pail be used to identify disclosed to other statute or regulatic (Automated). Prov program benefits. This information or The provisions of 0	1 400, the Commodity Credit Corporation Cha the farm operating plan data needed to detern Federal, State, Local government agencies, Tr on and/or as described in applicable Routine U viding the requested information is voluntary. It ollection is exempted from the Paperwork Redu criminal and civil fraud, privacy, and other statu	Act of 1974 (5 USC 552a – as amended). The authority for requesting riter Act (15 U.S. C. 714 et seq.), and the Agricultural Act of 2014 (Pub. mine a legal entity's eligibility for program benefits. The information col- ribal agencies, and nongovernmental entities that have been authorize sei identified in the System of Records Notice for USDAFSA-2, Farm towever, failure to furnish the requested information will result in a detu- uction Act as specified in the Agricultural Act of 2014 (Pub. L. 113-79, in tes may be applicable to the information provided. RETURN THIS CC	L. 113-79). The information will lected on this form may be d access to the information by Records File erminetion of ineligibility for fitle I, Subtitle F, Administration).
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A CCC-902E (Continued)

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

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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 mem	ber contribution provisions
individual	11.	, unless the individual is a member of an
	embedded er	tity in the organizational structure.
legal entity without members	are not appli	ed.
revocable trust	do not apply	, unless the trust/estate is a member of an
irrevocable trust	embedded er	tity in the organizational structure.
estate		
LLC using a Social Security	do not apply	, unless LLC is a member of an embedded
number	entity in the	organizational structure.
legal entity, including:	apply to any	members of the legal entity who are:
• corporation		als down to the lowest level member
	 revocable 	
• limited partnership	 irrevocab 	ole trusts
	• estates.	
• individual operating as a		
small business	Exception:	Member contribution provisions do not apply
	_	to individual members of an embedded trust or
• LLC using EIN		estate.

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. *--

	e electronica				4.0		e 5 for Privacy	
CC-902E 02-10-16)		PARTMENT OF AGE			1. Cour	кy	3. F	rogram Yea
					Texas			
			OR AN ENTITY		2. State	1		2016
	A	gricultural Act of	2014		oĸ			
			eligibility/limitation d		the Farm Service Agency (FSA) under one or			
dentification number ndividual must compl	listed in Part A. ete a CCC-902 d, capital, equip I limitation of pa	This form also coll with respect to that oment, labor, and m ayments by direct at	ects information about t individual's operation anagement by the end	ut the members of such	n entity. An	that receives program bei individual who receives proon the contribution of cert ion on this form will be use	ogram benefits and inputs to a fa	directly as an rming
. Farming Entity's N	lame and Add		Code)		2. Tax lo is alrea	dentification Number (If the ady on file with FSA, only the	last 4 digits are	fication numb required)
& J Farm and R 10500 Rd	anch LLC				D. D. L.	1000	•	
Panhandle, OK)	xxxx-xxx	x			3. Date	of Formation (MM-DD-YY 01-10-)		
PART B - TYPE		ION (Select onl	v one)					_
			he entity identified in	n Part A				
General Partner		Limited Partne		Estate		City, County or State	owned Entity	
Joint Venture		Limited Liabilit		Charitable/Tax-ex	empt	=	-owned Enuty	
Sole Proprietors	hip/DBA	Revocable/Liv	-	Organization	condet.	Indian Tribe		
Corporation		Irrevocable Tr		Public School		Other:		
shareholders, me	mbers and ow	ners) is required, e	except for public sch	ers, partnership agre nools, States, State e satisfaction of CCC.	ement, ev ntities, citi	idence of heirship, and o es, and counties, to verify	perational auth the legal statu	orities of all s of the
					I snace i	s needed for any info	rmation in P	art C)
			entity identified in Pa		opueen	s needed for any mile		are oy
A. Name		B. Tax ID Number (Last 4 digits if already on file)	C. % Share	D. Position and S (If applicable	alary e)	E. Family Member Relationship* (If applicable)	Does this m signature au	ember have thority for th ? (Yes or No)
		uneacy on mey		Interest holder		(in applicable)	legal entity	r (Yes or No)
ane Hardesty		XXXX	50	\$0		parent	YES	NO NO
ulia Hardesty		xxxx	50	Interest holder \$ 0		child	YES	□ NO
				\$0			YES	□ NO
				\$0			YES	□ NO
				\$			YES	
				\$			VES	
Family member m	eans great gr	andparent, grandp	arent, parent, child	(including legally ado	pted childr	en and stepchildren), gra	andchild, great	grandchild,
				mber in the farming op der is listed above is a		or Trust, list the Executor	Administrator	or Grantor
. Name of Estate of		e of frast, of frant	,	B. Name of Executor			, . anni asrator.	er oranior.
and submitted co		this CCC-902E. A	dditionally, a CCC-		ted and s	901, Member's Informat ubmitted for each embed an embedded entity.		be complete
- Contractor						an interest in other farm	ing operations.	
						C.	C	
	A. r's name		B. Name of Farming	interest(s)		 Number of farming interest digits if already on file) 	County(ies) where farmin are lo	
						I		

B Example of CCC-902E (Continued)

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5. Minor Members or S	nareholders –	For any M	ember or Sh	areholder who	is a minor, pro	vide the follow	ving: 🖂 N	A		
A. Minor's Nam		B. Date o Birth	of Pare	C ent's or Guardi			D. Guardian's Ado		SSN or Tax (Last 4 digi	E. Guardian's ID Number its if already file)
Separate Status of Mi	nors:									
(1) Is any minor a pro	oducer on a far	m in which	the parent of	or guardian has	no interest?		E	YES	NO NO	
(2) Does any minor n Activities with res								YES	NO NO	
(3) Does any minor wa) live in a house								YES	□ NO	
(4) If any minor with	an interest in t	his farmin	g operation o	an answer "YE	ES" to Items F(1) through F(3), list that minor	's name:		
A. Citizenship Status	Is each Memb	per and Sh	areholder of	the entity or jo	int operation ide	entified in Par	t A, and any em	bedded er	tity identifie	d in Part C a
U.S. Citizen?										
YES, all member	s/shareholders	are US C	itizens - Go I	o Part D	NO, one or mo Complete Item		shareholders is	not a US C	Citizen -	
B. For each member or	shareholder (d	lirect or en	nbedded) wh	o is not a US (
					(2) This indiv			FOR FSA	USE ONLY	
1) Name of Individual					valid Forr	n I-551	Form I-551	Presented	to FSA	CCC Initials
					YES			s 🗌 i	10	
					YES	NO NO		s 🛛 I	10	
					L YES	NO NO		s 🗌 i	10	
					YES	NO NO		s 🗌 I	0/	
PART D - SUMMARY I. For the farming opera Enter the following info legal entity; land and equi legal entity. (Provide deta	ation of the en rmation for cor pment owned an	tity identi tributions d/or cash le	fied in Part to be made t ased by the leg	A, what perce by the entity ide gal entity and use	ntages of the o entified in Part / ed in the farming o	A. These perce	entages should rei	lect the cap	ital provided d	irectly by the
A. Capital	B. Land		communous i	C. Equipme		D. Hired I	abor	E. Hired	Manageme	nt
100 2. For the farming opera listed in PART C? Er from members' funds rath member(s); labor and mai operation identified in Par	ter the followin er than from the nagement hired k t.A. (Provide info	tity identi g informati entity; land a by the memb ormation abo	ion for the co and equipment pers for the ent put these contr	ontributions to t towned or obtain ity; and labor and ibutions in Items	be made by the and by the member of management per B through H).	ollowing far members. 7 er(s) and contril	hese percentages outed to this farmin	should refle	ct any capital without comp	originating ensation to the
A. Member's	B. Capital	C. Land	D. % of	E. Equipment	F. % of		G. Labor (%)	Cheak	H. Mana	gement (%)
Name Jane Hardesty	(Current Year) %	%	Owned Land	%	Owned Equipment	Hired	Active Personal	Check if 1000 Hours	Hired	Active Personal
							15			60
Julia Hardesty							5			40

B Example of CCC-902E (Continued)

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PART E - LAND									
Land: Enter the follow entity that has		crop or cr	op proce	eds, includ	de the rental rate in \$/				
A. Farm No. and Location	B. Land Leased or Contributed By		C. ck as appli		D. Name of Person of Whom Land is Lea		E. Acres Owned	F. Rental Rate \$ per Acre/ %	G. Check here if same land
(County and State)	Contributed by	Owned	Leased To	Leased From	and/or From (Includes landowners and land	names of	or Leased	or Crop Share	interest was held last year
ocation:	J & J Farm and Ranch LLC				Guymon Investmen	ts Inc.	1239.0	cash	
exas, OK			<u> </u>						
	J & J Farm and Ranch LLC						670.0		
ocation:									
arm No.:			_						_
ocation:									
arm No.:									
Non-borrowed cap Commercial loans/c Will contributions of cap	credit Other:		be acquire	FSA p	A? (Check ALL that appropriate the second	this crop y			
	credit Other: oital, farming equipment be acquired from, gua fied in Part A (Such ms 3(A) through 3(E)	aranteed b interest m B	be acquire NO go to ny, co-sign ay be as a NO. Go to	FSA p ad as a res Part G ed by, or s a <i>landowne</i> o Part G.	rogram payments from ult of a loan or credit ar ecured by an individual	this crop y rrangement , joint oper Credit S Affiliati	?	arantor's t in the	rest in the E Percent of Total Capital
Commercial loans/c Will contributions of cap YES go to Item 3 Will such loan or credit b farming operation identif YES. Complete Iter A	credit Other: oital, farming equipment be acquired from, gua fied in Part A (Such ms 3(A) through 3(E)	aranteed b interest m B	be acquire NO go to ny, co-sign ay be as a NO. Go to	FSA p ad as a res Part G ed by, or s a <i>landowne</i> o Part G.	rogram payments from sult of a loan or credit an ecured by an individual er or other tenant)?	this crop y rrangement , joint oper Credit S Affiliati	2 ation or entit D ource or Gu: on or Interes	arantor's t in the	E Percent of
Commercial loans/c Commercial loans/c Will contributions of cap YES go to Item 3 Will such loan or credit t farming operation identit YES. Complete Iter A Type of Contribution CART G - EQUIPMENT Commed Equipment: C. Leased Equipment:	credit Other: oital, farming equipment be acquired from, gua fied in Part A (Such) ms 3(A) through 3(E) Name of Loan C Name of Loan C I (All percentages Enter the percent of r identified in Part C by	Int or land aranteed b interest m B or Credit S are base ALL equip y the entity formation	be acquire NO go to yy, co-sign hay be as a NO. Go to Source ed on an ment own yy.	FSA p ad as a res Part G ed by, or s a <i>landowne</i> o Part G. Gua mual rem ed by the f ased equip	rogram payments from sult of a loan or credit ar ecured by an individual er or other tenant)? C C arantor's Name tal values.) farming operation of the	this crop y rrangement , joint oper Credit S Affiliati Far entity ider	D D D Ource or Gu on or Interes ming Opera	arantor's t in the lion A that will be use	E Percent of Total Capital ed on the farms 100 %
Commercial loans/c Commercial loans/c Will contributions of cap YES go to Item 3 Will such loan or credit t farming operation identit YES. Complete Iter A Type of Contribution CART G - EQUIPMENT Commed Equipment: C. Leased Equipment:	credit Other: oital, farming equipment be acquired from, gua fied in Part A (Such) ms 3(A) through 3(E) Name of Loan C I (All percentages Enter the percent of <i>i</i> identified in Part C by Enter the following int leased equipment is r ent Name	Int or land aranteed b interest m B or Credit S are base ALL equip y the entity formation	be acquire NO go to y, co-sign pay be as a NO. Go to Source ed on an ment own y: for ALL len n this farm ual/Entity	FSA p ed as a res Part G ed by, or s a landowne o Part G. Gue onual ren ed by the f ased equip operation,	rogram payments from sult of a loan or credit ar ecured by an individual er or other tenant)? C C arantor's Name tal values.) farming operation of the	this crop y rrangement , joint oper Credit S Affiliati Far entity ider farming op	D ource or Gu on or Interess ming Opera tified in Part	arantor's t in the lion A that will be use	E Percent of Total Capital ed on the farms 100 % in Part A. If JaVEntity the d from have an
Commercial loans/c Will contributions of cap YES go to Item 3 Will such Ioan or credit t farming operation identif YES. Complete Iter A Type of Contribution A Type of Contribution PART G - EQUIPMENT Owned Equipment: Leased Equipment: A Percent of Total Equipment	credit Other: oital, farming equipment be acquired from, gua fied in Part A (Such) ms 3(A) through 3(E) Name of Loan C I (All percentages Enter the percent of <i>i</i> identified in Part C by Enter the following int leased equipment is r ent Name	int or land i aranteed b interest m B or Credit S sare bass ALL equip y the entity formation i not used in B. of Individu	be acquire NO go to y, co-sign pay be as a NO. Go to Source ed on an ment own y: for ALL len n this farm ual/Entity	FSA p ed as a res Part G ed by, or s a landowne o Part G. Gue onual ren ed by the f ased equip operation,	rogram payments from suit of a loan or credit ar ecured by an individual er or other tenant)? C arantor's Name (al values.) farming operation of the poment to be used in the , enter 0%.	this crop y rrangement , joint oper Credit S Affiliati Far entity ider farming op	D ource or Gu on or Interess ming Opera tified in Part	A that will be use e entity identified Does the Individu ujupment is leased	E Percent of Total Capital ed on the farms 100 % in Part A. If JaVEntity the d from have an
Commercial loans/c Will contributions of cap YES go to Item 3 Will such Ioan or credit t farming operation identif YES. Complete Iter A Type of Contribution A Type of Contribution PART G - EQUIPMENT Owned Equipment: Leased Equipment: A Percent of Total Equipment	Credit Other: Other: Other: Other: Other: Other: Other: De acquired from, gua fied in Part A (Such ms 3(A) through 3(E) T (All percentages Enter the percent of a identified in Part C by Enter the following infleased equipment is r ent Name ation Equipment	int or land i aranteed b interest m B or Credit S sare bass ALL equip y the entity formation i not used in B. of Individu	be acquire NO go to y, co-sign pay be as a NO. Go to Source ed on an ment own y: for ALL len n this farm ual/Entity	FSA p ed as a res Part G ed by, or s a landowne o Part G. Gue onual ren ed by the f ased equip operation,	rogram payments from suit of a loan or credit ar ecured by an individual er or other tenant)? C arantor's Name (al values.) farming operation of the poment to be used in the , enter 0%.	this crop y rrangement , joint oper Credit S Affiliati Far entity ider farming op	D ource or Gu on or Interess ming Opera tified in Part	A that will be use e entity identified Does the Individu upment is leased terest in this farm	E Percent of Total Capital ed on the farms 100 % in Part A. If Jal/Entity the d from have an ing operation?

B Example of CCC-902E (Continued)

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2. Hired labor: A. Will any of the hired labor for the fa NO YES If *YE B. Will any of the hired labor for the fa NO YES If *YE PART J - MANAGEMENT Enter all managerial duties and/or activit shareholder(s) of the entity or joint opera 1. Active personal management: List each member or shareholder in column B. For nonfamily member of percentage of the total management A. Member/Shareholder	nformation for contributions of labor to Type or the number of hours to be donated will be issued or owed. arming operation identified in Part A or ES [*] , acceptable documentation to prove arming operation identified in Part A be iss [*] , acceptable documentation to prove ies required for the farming operation i	C. Number of Acres 1239.0 SIDENTIFIED IN PART the farming operation that with by family members or other riginate from the same source e such relationship may be e included in the custom ser e such relationship may be identified in Part A which with es/activities that will be perfor- blumn C to include the amou	will not be provided by the me s s e as the leased equipment in required for compliance purpo vices shown in Part H? required for compliance purpo ll be provided personally by m	Provider Provider Provider Provider Provider Provider Provider Provider O % hrs. h Part G? oses. poses. pos
PART I - LABOR NOT PROVIDED For the farms listed in Part E, enter the in isted in Part C: 1. Other labor: Enter the percentage for which no payment 2. Hired labor: A. Will any of the hired labor for the far NO YES /f *YE B. Will any of the hired labor for the far NO YES /f *YE B. Will any of the hired labor for the far NO YES /f *YE PART J - MANAGEMENT Enter all managerial duties and/or activit shareholder(s) of the entity or joint opera 1. Active personal management: List each member or shareholder in co column B. For nonfamily member of percentage of the total management A. Member/Shareholder	BY MEMBERS/SHAREHOLDER nformation for contributions of labor to Type or the number of hours to be donated will be issued or owed. arming operation identified in Part A or ES", acceptable documentation to prove arming operation identified in Part A be is required for the farming operation i ation; or by hired management. column A; the specific managerial dutie operations only, complete items in col	S IDENTIFIED IN PART the farming operation that by family members or other riginate from the same sour <i>ve such relationship may be</i> e included in the custom ser e such relationship may be identified in Part A which wi	C will not be provided by the me s can be as the leased equipment in required for compliance purpor- vices shown in Part H? required for compliance purpor- libe provided personally by me	Amount 0 % hrs. n Part G? osses. nember(s) or
For the farms listed in Part E, enter the inisted in Part C:	nformation for contributions of labor to Type or the number of hours to be donated will be issued or owed. arming operation identified in Part A or ES ^o , acceptable documentation to prove arming operation identified in Part A be (S ^o , acceptable documentation to prove ies required for the farming operation i tion; or by hired management. column A; the specific managerial dutie operations only, complete items in col	the farming operation that is by family members or other riginate from the same source <i>e such relationship may be</i> e included in the custom ser e such relationship may be identified in Part A which wi	will not be provided by the me s s e as the leased equipment in required for compliance purpo vices shown in Part H? required for compliance purpo ll be provided personally by m	Amount 0 % hrs. n Part G? osses. nember(s) or
For the farms listed in Part E, enter the in sted in Part C: Other labor: Enter the percentage for which no payment Hired labor: A. Will any of the hired labor for the far NO □ YES If "YE B. Will any of the hired labor for the far NO □ YES If "YE A. Will any of the hired labor for the far NO □ YES If "YE A. Will any of the hired labor for the far NO □ YES If "YE A. Will any of the entity or joint operativitishareholder(s) of the entity or joint operativitishareholder in a column B. For nonfamily member or percentage of the total management A. Member/Shareholder	nformation for contributions of labor to Type or the number of hours to be donated will be issued or owed. arming operation identified in Part A or ES ^o , acceptable documentation to prove arming operation identified in Part A be (S ^o , acceptable documentation to prove ies required for the farming operation i tion; or by hired management. column A; the specific managerial dutie operations only, complete items in col	the farming operation that is by family members or other riginate from the same source <i>e such relationship may be</i> e included in the custom ser e such relationship may be identified in Part A which wi	will not be provided by the me s s e as the leased equipment in required for compliance purpo vices shown in Part H? required for compliance purpo ll be provided personally by m	Amount 0 % hrs. n Part G? osses. nember(s) or
Other labor: Enter the percentage for which no payment Hired labor: A. Will any of the hired labor for the fa NO □ YES /f *YE NO □ YES /f *YE NO □ YES /f *YE NO □ YES /f *YE To managerial duties and/or activit hareholder(s) of the entity or joint opera Active personal management: List each member or shareholder in to column B. For nonfamily member of percentage of the total management A. Member/Shareholder	or the number of hours to be donated i will be issued or owed. arming operation identified in Part A or ES", acceptable documentation to prove arming operation identified in Part A be S", acceptable documentation to prove ies required for the farming operation i ation; or by hired management.	riginate from the same sourn re such relationship may be e included in the custom set e such relationship may be identified in Part A which wi es/activities that will be perfu	e as the leased equipment in required for compliance purple vices shown in Part H? required for compliance purpo I be provided personally by m	0 % hrs. n Part G? noses. oses. nember(s) or
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	B. Dutios (Activition			C. ded annually
	Duties/Activities		(For nonfamily mem	ber operations only)
	equipment, irrigation, financing, hire		NA hrs.	%
Julia Hardesty Bookke	eping, financing, marketing, FSA bu	usiness	NA hrs.	9/
			hrs.	%
For additional space, use and attach (2. Hired management:	CCC-902E Continuation			
Describe any hired management duti administrator or trustee who receives 3. Other management: Describe any non-compensated man	es/activities that will be provided by so compensation for this service or activit agement that will be provided by some receive compensation for this activity):	ity): sone other than a member of		

B Example of CCC-902E (Continued)

CCC-902 E (02-10-16) Name of Entity (as identified in Pa PART K - REMARKS	nt A): J & J Farm and Ranch LLC	Page 5 of 6
heck all of the following that apply:	r Part E - Land	
CCC-902E Continuation attached for additional information for		
Part C – Member information Part D – Summary of Contributions Part D – Summary of Contributions		
Part F – Capital Part G – Equipment Part H – Custom Services		
ART L - CERTIFICATION - (FOR JOINT VENTURES AND (certify that all the information entered on this document and an aformation will result in forfeiture of payments and may result i ervice Agency committees for the county and State listed on this	ny supporting documentation is true and correct. I understand in the assessment of a penalty. I will timely provide written no	d that furnishing incorrect ptification to the Farm
all supporting documentation has been submitted as required I have reviewed and understand all definitions and requirements on P all information will be considered in effect continuously unless chang it is my responsibility to timely notify. FSA in writing of any changes ti identified in Part A; the farming, ranching or forestry operation of the evidence such as tax records, certified public accountant's certification necessary actions to provide such materials to the applicable State or it is my responsibility to timely notify FSA in writing of any successors shareholder.	ges or revisions are submitted. hat may affect these representations, including, but not limited to: the e entity identified in Part A; financial status of the entity identified in J m, or other documentation may be required to validate these represen county committee if requested by FSA.	Part A. ntations and I will take all
1. Signature (By)	2. Title/Relationship of Individual Signing in the Representative Capacity	3. Date (MM-DD-YYYY)
si Julia Hardeoty		03/17/2016
form is 7 CFR Part 1400, the Commodity Credit Corporation Ch be used to identify the farm operating plan data needed to deter disclosed to other Federal, State, Local government agencies, 1 statute or regulation and/or as described in applicable Routine U (Automated). Providing the requested information is voluntary. program benefits. This information collection is exempted from the Paperwork Red The provisions of criminal and civil fraud, privacy, and other stat	y Act of 1974 (5 USC 552a – as amended). The authority for requesting 1 y Act of 1974 (5 USC 552a – as amended). The authority for requesting 1 mine a legal entity's eligibility for program benefits. The information coll Tribal agencies, and nongovermental a utilises that have been authorized Uses identified in the System of Records Notice for USDA/FSA-2, Farm F However, failure to furnish the requested information will result in a dete duction Act as specified in the Agricultural Act of 2014 (Pub. L. 113-79, T tutes may be applicable to the information provided. RETURN THIS CO	L. 113-79). The information will lected on this form may be d access to the information by Records File ermination of ineligibility for Title I, Subtitle F, Administration).
COUNTY FSA OFFICE. n accordance with Federal civil rights law and U.S. Department of Agricultu nstitutions participating in or administering USDA programs are prohibited ncluding gender expression), sexual orientation, disability, age, manital stat etailation for prior civil rights activity, in any program or activity conducted or orgram or incident.	from discriminating based on race, color, national origin, religion, sex, ag tus, family/parental status, income derived from public assistance program	ge, disability, sex, gender identity im, political beliefs, or reprisal or
ogram of monorm.		
ersons with disabilities who require alternative means of communication fo re responsible Agency or USDA's TARGET Center at (202) 720-2600 (voi nformation may be made available in languages other than English.)) 877-8339. Additionally, program

B Example of CCC-902E (Continued)

CC-	902 E (02-10-16) Page 6 of 6 DEFINITIONS
he fo	ollowing 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 so legal entity so legal entity so regal entity is the determination of ineligibility for payments under program 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; cacquiring land and negotiating leases; managing insurance and participating in USDA programs; 2) <u>Labor</u> which includes thing 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, 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.

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. *--

	electronically				1.000		ge 5 for Privacy Act Stateme 3. Program Yea
CC-902E 02-10-16)		ARTMENT OF AGE			1. Cour	ity	3. Program Yea
					Texas		
			OR AN ENTITY		2. State		2016
	Agr	ricultural Act of	2014		OK		
or "actively engaged							one or more programs that a
lentification number l ndividual must comple	isted in Part A. T ete a CCC-902I w d, capital, equipm l limitation of payr	This form also colle with respect to that went, labor, and ma ments by direct at	ects information about t individual's operation anagement by the en	it the members of suci n. Payment eligibility	h entity. An is based up	that receives program ber individual who receives p oon the contribution of cert ion on this form will be use	nefits directly using the tax rogram benefits directly as an ain inputs to a farming ad by FSA to determine
. Farming Entity's N			Code)		2. Tax lo	lentification Number (If the ady on file with FSA, only the	e taxpayer identification numb
ay Bird Estate						XXXX	
900 Rd Panhandle, OK X	~~~~				3. Date	of Formation (MM-DD-YY	
						12-20-	2013
PART B - TYPE C							
. Select appropriate		7	-			_	
General Partner	ship	Limited Partne		Estate		City, County or State	e-owned Entity
Joint Venture		Limited Liabilit		Charitable/Tax-e: Organization	xempt	Indian Tribe	
Sole Proprietors		Revocable/Liv		Public School		Other:	
	nentation (such a				ement, ev		perational authorities of all
shareholders, mer	mbers and owne	ers) is required, e	except for public sch		ntities, citie	es, and counties, to verify	
	-					s needed for any info	ormation in Part C)
. Members - List al	I members/share	eholders of the e	ntity identified in Pa	art A of this form:			
A. Name	(4	B. ax ID Number Last 4 digits if Iready on file)	C. % Share	D. Position and S (If applicabl	Salary le)	E. Family Member Relationship* (If applicable)	F. Does this member have signature authority for the legal entity? (Yes or No)
				Heir			
eanette Bird		XXXX	100	\$0		spouse	
				\$0			YES NO
				\$0			YES NO
							YES NO
				\$0			
				\$			YES NO
				\$			YES NO
				including legally ado nber in the farming o		en and stepchildren), gra	andchild, great grandchild,
. If the entity in Part	A is an Estate		member/sharehold	ter is listed above is	an Estate		r, Administrator, or Grantor:
. Name of Estate o Jay Bird Est				B. Name of Executo Red Bird		rator/Grantor	
and submitted co	s – If any memb incurrent with thi if CCC-901 is at	is CCC-902E. A	dditionally, a CCC-9	d in Part A is an entit 902E must be comple ck if CCC-902E is at	eted and si	ubmitted for each embed	tion, must also be complete Ided entity.
						an interest in other farm	ing operations
	Semplet		,	and and and		C.	D.
Membe	4. r's name		B. Name of Farming	interest(s)		Number of farming interest digits if already on file)	County(ies) and State(s) where farming interest(s) are located

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

B Example of CCC-902E (Continued)

	Shareholders –	For any M	ember or Sh	areholder who	is a minor, pro	vide the follow	ving: 🖂 N/	/A		
A. Minor's Nar	me	B. Date o Birth		C ent's or Guardia	an's Name	Parent's or	D. Guardian's Add	lress	SSN or Tax	Guardian's ID Number <i>ts if already</i>
 F. Separate Status of N (1) Is any minor a p 		m in which	the parent of	or guardian has	no interest?			YES		
(2) Does any minor Activities with re								YES	□ NO	
(3) Does any minora) live in a house	who is represen sehold other that							YES	NO NO	
(4) If any minor wit	h an interest in t	his farming	g operation o	an answer "YE	S" to Items F(1	I) through F(3), list that minor	's name:		
6A. Citizenship Status U.S. Citizen?	- Is each Memb	er and Sha	areholder of	the entity or joi	int operation ide	entified in Par	A, and any em	bedded ei	ntity identified	d in Part Ca
YES, all membe	ers/shareholders	are US Ci	itizens - Go I	to Part D	NO, one or mo Complete Item		shareholders is	not a US (Citizen –	
6B. For each member of	or shareholder (d	irect or em	nbedded) wh	o is not a US C	(2) This indiv	-	_	FOR ESA	USEONLY	
1) Name of Individual					valid Forr	m I-551	Form I-551	Presented	d to FSA	CCC Initials
									NO	
									NO	
PART D - SUMMARY						NO NO		s 🗌	NO	
1. For the farming open Enter the following inf legal entity; land and equilibrium (Provide de	ration of the en formation for cor upment owned and tailed information a	tity identif tributions t d/or cash lea about these	fied in Part . to be made t ased by the leg	A, what perce by the entity ide gal entity and use in Items A through	PERATION Intages of the open ified in Part A and in the farming of the E.)	overall inputs A. These perce operation; labor	will be <u>contril</u> intages should rel hired by the legal	outed dire lect the cap entity; and	ectly by the bital provided d management l	irectly by the hired by the
legal entity; land and equ	ration of the en formation for cor upment owned and tailed information a B. Land	tity identif atributions i d/or cash lea about these	fied in Part . to be made t ased by the leg	A, what percent by the entity identity and use	PERATION Intages of the open ified in Part A and in the farming of the E.)	Diverall inputs	will be <u>contril</u> intages should rel hired by the legal	outed dire lect the cap entity; and	ectly by the	irectly by the hired by the
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1. Land: Enter the follo entity that ha		rop or cr	op proce	eds, inclu	de the rental rate in S/a				
A. Farm No. and Location	B. Land Leased or Contributed By	Chec	C. ck as app	licable	D. Name of Person or 8 Whom Land is Leas		E. Acres Owned	F. Rental Rate \$ per Acre/ %	G. Check here if same land
(County and State)		Owned	Leased To	Leased From	and/or From (Includes r landowners and land		or Leased	or Crop Share	e interest was held last year
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for which no payment will be issued or owed. hts. Interd labor:		Туре		Amor	unt
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CCC-902 E (02-10-16) Name of Entity (as identified PART K - REMARKS	in Part A): <u>Jay Bird Estate</u>	Page 5 of
Check all of the following that apply: CCC-902 Continuation attached for additional informati CCC-902E Continuation attached for additional information Part C – Member information Part C – Summary of Contributions Part F – Capital Part G – Equipment		
Part H – Custom Services		
Service Agency committees for the county and State listed of all supporting documentation has been submitted as required I have reviewed and understand all definitions and requirement all information will be considered in effect continuously unless it is my responsibility to timely notify FSA in writing of any cha identified in Part A; the farming, ranching or forestry operation evidence such as tax records, certified public accountant's certi necessary actions to provide such materials to the applicable SI it is my responsibility to timely notify FSA in writing of any suc shareholder.	: changes or revisions are submitted. nges that may affect these representations, including, but not limited to: the n of the entity identified in Part A; financial status of the entity identified in 1 fication, or other documentation may be required to validate these represen- tate or county committee if requested by FSA. cessors who acquire an interest in this farming operation as the result of thu	is form I acknowledge that composition of the entity Part A. tations and I will take all e death of a member or
1. Signature (By)	2. Title/Relationship of Individual Signing in the Representative Capacity	3. Date (MM-DD-YYYY)
isi <i>Rod Bind</i>	Executor	07/11/2014
form is 7 CFR Part 1400, the Commodity Credit Corporat be used to identify the farm operating plan data needed t disclosed to other Federal, State, Local government ager statute or regulation and/or as described in applicable Rc (Automated). Providing the requested information is volu program bonofits. This information collection is exempted from the Paperwor	Privacy Act of 1974 (5 USC 552a – as amended). The authority for requesting t tion Charter Act (15 U.S. C. 714 et seq.), and the Agricultural Act of 2014 (Pub. L o determine a legal entity's eligibility for program benefits. The information colli- ncies, Tribal agencies, and nongovernmental entities that have been authorized putine Uses identified in the System of Records Notice for USDA/FSA-2, Farm F intary. However, failure to furnish the requested information will result in a dete pork Reduction Act as specified in the Agricultural Act of 2014 (Pub. L. 113-79, T her statutes may be applicable to the information provided. RETURN THIS CO	L. 113-79). The information will scied on this form may be l access to the information by Records File rmination of ineligibility for itle I, Subtitle F, Administration)
In accordance with Federal civil rights law and U.S. Department of A institutions participating in or administering USDA programs are proh including gender expression), sexual orientation, disability, age, man	griculture (USDA) civil rights regulations and policies, the USDA, its Agencies, iibited from discriminating based on race, color, national origin, religion, sex, ag ital status, family/parental status, income derived from public assistance progra lucted or funded by USDA (not all bases apply to all programs). Remedies and station for program information (e.g., Braille, large print, audiotape, American Sig	e, disability, sex, gender identity m, political beliefs, or reprisal or complaint filing deadlines vary i n Language, etc.) should conta
		877-8339. Additionally, progra

CCC	-902 E (02-10-16)	DEFINITIONS	Page 6 of 6
The fo	ollowing definitions apply to Form CCC-902E.		
1.	operation; and 2) significant contributions of active perso Further, for a person or legal entity to be considered active	iding both: 1) significant contributions of capital, equipme nal labor or active personal management, or a combination rely engaged in farming for program payment purposes, th tity's claimed share of the profit and loss of the farming of nder programs specified in 7 CFR Part 1400.	n thereof, to the farming operation as described. e contributions of the person or legal entity must
2.	entity owns or rents land to or from that farming operatio	n or legal entity is considered to have an interest in a partic n; has an interest in the agricultural commodities produced ming operation, or has an interest in the agricultural comm	d on the operation; or is a member of a joint
3.	JOINT OPERATION - is a general partnership, joint ve	enture, or similar organization.	
4.	PERSON - is a natural person (an individual) and does r	tot include a legal entity.	
5.	personally providing physical activities necessary to cond	d to be providing active personal labor with respect to a fa fuct the farming operation, including land preparation, plan qualifying physical activities include establishing and ma ng operation.	nting, cultivating, harvesting, and marketing of
6.	is directly and personally providing the general supervisi- performed on-site or off-site) reasonably related and necc farming operation and performed under one or more of the equipment, acquiring land and negotiating leases; managi	considered to be providing active personal management w on and direction of activities and labor involved in the farm ssary to the farming operation. The management activitie le following categories: 1) <u>Capital</u> which includes arranging ing insurance and participating in USDA programs; 2) <u>La</u> cting crops and making planting decisions; acquiring and p op production.	ning operation; or providing services (whether s must be critical to the profitability of the ng financing and managing capital; acquiring <u>bor</u> which includes hiring and managing of hired
7.	farming activities. To be considered a countable contribu distinct from that of any other person or entity involved in	nding provided by a person or legal entity to the farming tition for a person or legal entity, the capital must have bee n such operation. Countable capital does not include the v ion may be a direct out-of-pocket input of a specified sum	n derived from a fund or account separate and alue of any labor or management which is
8.		is the provision of land, capital or equipment assets, and p the expectation of, deriving benefits based solely on the s	
9.	CUSTOM SERVICES – with respect to a farming opera perform services for the farming operation in exchange for	ation is the hiring of a contractor or vendor that is in the bu or the payment of a fee for such services performed.	isiness of providing such specialized services to
10.	trust, estate, charitable organization, or other similar orga	liability company, association, limited partnership, limited nization including any such organization participating in t evocable trust, or as a participant in a similar organization	he farming operation as a partner in a general
11.		ne machinery and implements needed by the farming oper- eparation, planting, cultivating, harvesting or marketing of led to establish and maintain conserving covers.	
12.	ancestor, lineal descendant, sibling, spouse, or otherwise	mily member of another person in the farming operation of by marriage. This relationship includes great grandparent adchild, sibling of family member in the farming operation	, grandparent, parent, child (including legally
13.	FARMING ENTITY - is the entity, including a combin	ation of entities, conducting a farming operation at one or	more locations.
14.	FARMING OPERATION - is a business enterprise eng which is eligible to receive payments, directly or indirect	aged in the production of agricultural products which is op ly.	perated by a person or formal or informal entity
15.	LAND – with a respect to a contribution to a farming ope specific requirements of the applicable program for which	eration is agricultural land consisting of cropland, pasturels h payments or benefits are sought.	and, wetland, or rangeland which meets the
16.	corporate meeting minutes; stock certificates; organizatio	tion that supports the relevant representations made such a nal papers; trust agreement; last will or testament or a dec rty lease agreement; purchase agreement; land deed; lendin	eased individual; affidavit of heirship approved b
17.	All other terms utilized in this form shall be defined pursu	uant to 7 CFR Part 1400.	

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.

This form is available electron				4.0		ge 5 for Privacy A	
CCC-902E U.S. (02-10-16)	DEPARTMENT OF AG Commodity Credit Co			1. Cou	nty	3. Pr	rogram Yea
5 10				Butte			
FARM O	PERATING PLAN		,	2. Stat	e		2016
	Agricultural Act o	1 2014		NV			
For "actively engaged in farmin							
This form is to be completed for r subject to the regulations at 7 Cf identification number listed in Pa individual must complete a CCC- operation such as land, capital, e payment eligibility and limitation	R Part 1400. This form tt A. This form also con- 9021 with respect to the equipment, labor, and n	n collects farming and lects information abo at individual's operation nanagement by the e	d other information abou out the members of such ion. Payment eligibility	ut the entit h entity. A is based u	y that receives program bein individual who receives purpon the contribution of cert	nefits directly usin rogram benefits di ain inputs to a far	ng the tax irectly as an ming
PART A - ENTITY INFORM	1 1 1	anouton.					
1. Farming Entity's Name and	Address (Include Zip	Code)		2. Tax	dentification Number (If th	ne taxpayer identifi	cation numb
Cody Smith Trust No. 3				is alre	eady on file with FSA, only the XXXX		equired)
508 Dusty Rd				3. Date	e of Formation (MM-DD-YY	m	
Windy Flats, NV XXXXX->	XXXX				01-10-	2009	
PART B - TYPE OF OPER	ATION (Select on	ly one)					
1. Select appropriate type of o	peration that defines t	the entity identified	in Part A:				
General Partnership	Limited Partn	ership	Estate		City, County or State	e-owned Entity	
Joint Venture	Limited Liabil	ity Company	Charitable/Tax-e:	xempt	Indian Tribe		
Sole Proprietorship/DBA	Revocable/Li		Organization		Other:		
Corporation Supporting documentation (Irrevocable T		Public School	oment		porational auto-	rition of a"
shareholders, members and entity and the authority of its	l owners) is required, s shareholders, memb	except for public so ers or owners to th	chools, States, State e e satisfaction of CCC.	ntities, cit	ies, and counties, to verify	y the legal status	of the
PART C - MEMBER INFO				l space	is needed for any info	ormation in Pa	art C)
1. Members - List all members			Part A of this form:		-	-	
A. Name	B. Tax ID Number	C. % Share	D.		E. Family Member	F.	
	(Last 4 digits if already on file)		Position and S (If applicable)		Relationship* (If applicable)	Does this me signature auti legal entity?	hority for the
Curtis Smith		50			Relationship*	signature auti	hority for the
	already on file)		(If applicabl		Relationship* (if applicable) grandchild	signature auti legal entity?	hority for the (Yes or No)
Curtis Smith Charlene Smith	already on file)	50	(If applicabl Trustee \$ 0		Relationship* (If applicable)	signature auti legal entity?	hority for the (Yes or No)
	already on file)		(If applicable Trustee \$ 0 Beneficiary		Relationship* (if applicable) grandchild	signature auti legal entity?	hority for the (Yes or No)
	already on file)		(If applicable Trustee \$ 0 Beneficiary \$ 0		Relationship* (if applicable) grandchild	signature autilegal entity?	hority for the (Yes or No) NO NO NO
	already on file)		(If applicable Trustee \$ 0 Beneficiary \$ 0		Relationship* (if applicable) grandchild	signature autilegal entity?	NO
	already on file)		(ff applicabl Trustee \$ 0 Beneficiary \$ 0 \$ 0 \$ 0		Relationship* (if applicable) grandchild	signature autilegal entity?	hority for the (Yes or No) NO NO NO
	already on file)		(If applicable Trustee \$ 0 Beneficiary \$ 0 \$ 0 \$ 0 \$ 0		Relationship* (if applicable) grandchild	signature auti legal entity? YES YES YES YES	hority for the (Yes or No) NO NO NO NO
Charlene Smith	already on file) XXXX XXXX	50	(ff applicable Trustee \$ 0 Beneficiary \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ \$ 0 \$ \$ 0 \$ \$ 0 \$ \$ 0 \$ \$ 0 \$ \$ \$ 0		Relationship* (If applicable) grandchild grandchild	signature autiliegal entity?	hority for the (Yes or No) NO NO NO NO NO
Charlene Smith	Already on file) XXXX XXXX	50	(ff applicabl Trustee \$ 0 Beneficiary \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0	le)	Relationship* (If applicable) grandchild grandchild	signature autiliegal entity?	hority for the (Yes or No) NO NO NO NO NO
Charlene Smith Charlene Smith * Family member means grea	xxxx xxxx xxxx t grandparent, grandy e farming operation, s	50 50 Darent, parent, child	(If applicable Trustee \$ 0 Beneficiary \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$	ppted child	Relationship* (If applicable) grandchild grandchild	signature autil legal entity? YES YES YES YES YES YES YES andchild, great g	hority for the (Yes or No) NO NO NO NO NO NO
Charlene Smith	t grandparent, grand; state or Trust, or if an	50 50 Darent, parent, child	(If applicable Trustee \$ 0 Beneficiary \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$	ppted child pperation. an Estate r/Adminis	Relationship* (If applicable) grandchild grandchild grandchild	signature autil legal entity? YES YES YES YES YES YES YES andchild, great g	hority for the (Yes or No) NO NO NO NO NO NO
* Family member means grea sibling of family member in th 2. If the entity in Part A is an E A. Name of Estate or Trust Cody Smith Trust N 3. Embedded Entities – If any and submitted concurrent of	istate or Trust, or if an istate or if an istate or if an istate or if an istate or if an istate	50 50 spouse of family me y member/shareho of the entity identifi Additionally, a CCC	(If applicable Trustee \$ 0 Beneficiary \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0	ppted child pperation. an Estate r/Adminis nith ry, a CCC	Relationship* (If applicable) grandchild grandchild grandchild grandchild fren and stepchildren), gra or Trust, list the Executor trator/Grantor	signature autil legal entity? YES YES YES YES YES YES andchild, great g	hority for the (Yes or No) NO NO NO NO NO NO NO randchild, or Grantor:
Charlene Smith * Family member means great sibling of family member in th 1. If the entity in Part A is an E A. Name of Estate or Trust Cody Smith Trust N 3. Embedded Entities – If any and submitted concurrent v Check if CCC-90	inteready on file)	50 50 50 50 50 50 50 50 50 50	(If applicable Trustee \$ 0 Beneficiary \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0	ppted child ppretation. an Estate r/Adminis mith ty, a CCC eted and : tached fo	Relationship* (If applicable) grandchild gra	signature autil legal entity? YES YES YES YES YES YES YES Andchild, great g	hority for the (Yes or No) NO NO NO NO NO NO NO randchild, or Grantor:
* Family member means grea sibling of family member in th 2. If the entity in Part A is an E A. Name of Estate or Trust Cody Smith Trust N 3. Embedded Entities – If any and submitted concurrent of	inteready on file)	50	(If applicable Trustee \$ 0 Beneficiary \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0	ppted child ppretation. an Estate r/Adminis mith ty, a CCC eted and : tached fo	Relationship* (If applicable) grandchild gra	signature autilizegal entity?	hority for the (Yes or No) NO NO NO NO NO NO randchild, or Grantor:
Charlene Smith * Family member means great sibling of family member in th 1. If the entity in Part A is an E A. Name of Estate or Trust Cody Smith Trust N 3. Embedded Entities – If any and submitted concurrent t Check if CCC-90	inteready on file)	50	(If applicable Trustee \$ 0 Beneficiary \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$	ppted child poperation. an Estate r/Adminis nith ty, a CCC teted and tached fo C that ha	Relationship* (If applicable) grandchild gra	signature autil legal entity? YES YES YES YES YES YES YES Andchild, great g	hority for the (Yes or No) NO NO NO NO NO NO NO NO randchild, or Grantor: be complete
Charlene Smith * Family member means great sibling of family member in th 2. If the entity in Part A is an E A. Name of Estate or Trust Cody Smith Trust N 3. Embedded Entities – If any and submitted concurrent v	inteready on file)	50 50 barent, parent, child spouse of family me by member/shareho of the entity identifi additionally, a CCC Ch ny member/shareho B.	(If applicable Trustee \$ 0 Beneficiary \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$	ppted child poperation. an Estate r/Adminis nith ty, a CCC teted and tached fo C that ha	Relationship* (If applicable) grandchild grandchild grandchild grandchild grandchild grandchild grandchild grandchild grandchild grandchild grandchild grandchild grandchild grandchild grandchild fren and stepchildren), gra or Trust, list the Executor trator/Grantor submitted for each embed r an embedded entity. s an interest in other farm C. D Number of farming interest	signature autiliegal entity?	hority for th (Yes or No) NO NO NO NO NO NO NO NO NO NO

*__

5. Minor Members or Sha	areholders –	For any M	ember or Sh	areholder who	is a minor, pro	vide the follow	vina: 🖂 N	/A		
A. Minor's Name		B. Date o Birth		C ent's or Guardi			D. Guardian's Add		E Parent or 0 SSN or Tax (Last 4 digit on t	Guardian's ID Number s if already
F. Separate Status of Mine										
 Is any minor a proc Does any minor ma Activities with resp 	aintain a sepa	rate house	hold from th	e parent or gu	ardian and pers			YES	ои Ц О ПО	
(3) Does any minor what a) live in a househ								YES	NO NO	
(4) If any minor with a	an interest in t	his farming	operation o	can answer "Y	ES" to Items F(1) through F(3), list that minor	's name:		
6A. Citizenship Status - I U.S. Citizen?							t A, and any em			l in Part C a
	shareholders				Complete Iten		shareholders is		Juzen	
6B. For each member or s	hareholder (d	irect or em	bedded) wh	io is not a US	Citizen, provide	the following:				
(1) Name of Individual					(2) This indiv valid For	m I-551	Form I-551	Presented		CCC Initials
					VES			s ∐ı	0	
					YES	NO NO	L YE	s 🗌 ı	10	
					YES	NO NO		is 🗌 I	0	
					YES	NO NO	YE	is 🗌 I	0/	
PART D - SUMMARY C 1. For the farming operat Enter the following inforr legal entity; land and equip legal entity. (Provide detail	ion of the en mation for con ment owned and	tity identif tributions t d/or cash lea	ied in Part o be made l used by the leg	A, what perce by the entity id gal entity and us	ntages of the entified in Part ed in the farming	A. These perce	entages should re	flect the cap	ital provided di	rectly by the
A. Capital	B. Land			C. Equipme	ent	D. Hired L		E. Hired	Manageme	nt
0 2. For the farming operat listed in PART C? Ent from members' funds rather member(s); labor and mane operation identified in Part / A.	er the followin than from the e agement hired b	tity identif g informati entity; land a y the memb	on for the co nd equipment ers for the ent	ontributions to t owned or obtain htty; and labor an	be made by the ned by the memb d management p	following farr members. Therefore members.	hese percentages outed to this farmin nally by the memb	should refle	ct any capital without comp benefit of the f	originating ensation to the arming
Member's	Capital (Current	Land %	% of Owned	Equipment %	% of		G. Labor (%) Active	Check		Active
Name	Year) %	70	Land	70	Owned Equipment	Hired	Personal	if 1000 Hours	Hired	Personal
or additional space, use a	and attack to the	00.000-				_		-		

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PART E - LAND 1. Land: Enter the follow	wing information for Al	LL land in	the farmin	na operatio	on of the entity identified in	n Part A	If land is ca	ash leased fi	rom an individual o
entity that ha (For additiona	as an interest in the o al space, complete CC	crop or cr	op proce ntinuation	eds, inclu	de the rental rate in \$/ad h to this form)		umn F; oth	erwise ente	r "cash."
A. Farm No. and Location	B. Land Leased or Contributed By	Cheo	C. ck as appl	licable	D. Name of Person or E Whom Land is Lease		E. Acres Owned	F. Rental Rat per Acre/	
(County and State)		Owned	Leased To	Leased From	and/or From (Includes n landowners and landle	names of	or Leased	or Crop Sh	
2910 ocation:	Cody Smith Trust No. 3				Nevada Land & Cattle	e	3364.0	25%	\square
Butte, NV arm No.:									
ocation:									
arm No.:		_	П						
arm No.:									
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PART F - CAPITAL SO									
YES go to Item 3 3. Will such loan or credit farming operation identi	foredit Other: Doital, farming equipme be acquired from, gua ified in Part A (Such	aranteed b interest m	be acquir NO go to ny, co-sign nay be as a	FSA p ed as a res Part G ed by, or s a landowne	ecured by an individual, j	his crop ye	?	y that has ar	interest in the
Commercial loans/ Will contributions of cap YES go to Item 3 Will such loan or credit farming operation identi	foredit Other: oital, farming equipme be acquired from, gua ified in Part A (Such ems 3(A) through 3(E)	nt or land aranteed b interest m	be acquir NO go to ny, co-sign nay be as NO. Go t	FSA p ed as a ree Part G ed by, or s a landowne to Part G.	orogram payments from th sult of a loan or credit arra	his crop ye angement	?		n interest in the E Percent of
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Completing CCC-902E's for Trusts (Continued)

B Example of CCC-902E (Continued)

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. Will custom services be utilized b NO. GO TO PART I	YES. Complete					
A. Type of Services		B. umber(s)	C. Number of Acres	N	D. lame of Provider	
PART I - LABOR NOT PROVID	ED BY MEMBERS/SH/	AREHOLDERS	IDENTIFIED IN PART	c		
or the farms listed in Part E, enter sted in Part C:	he information for contribu	tions of labor to t	he farming operation that v	vill not be provided b	y the members or sh	areholder
	Туре)			Amount	
. Other labor: Enter the percent for which no payn	age or the number of hours ent will be issued or owed		y family members or other	5		0 %
Hired labor:						
A. Will any of the hired labor for t	ne farming operation identi	fied in Part A orig	ginate from the same source	e as the leased equi	pment in Part G?	
			e such relationship may be			
B. Will any of the hired labor for t						
	"YES", acceptable docume	entation to prove	such relationship may be r	equired for complian	ce purposes.	
inter all managerial duties and/or a hareholder(s) of the entity or joint of Active personal management: List each member or shareholde	in column A; the specific r	gement. managerial duties	s/activities that will be perfo	rmed personally by	each member or sha	reholder ir
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A. Active personal management: List each member or shareholder Column B. For nonfamily memil percentage of the total management A. Member/Shareholder Or additional space, use and atta Hired management: Describe any hired management administrator or trustee who recent administrator or trustee who does Describe any non-compensated administrator or trustee who does	eration; or by hired mana in column A; the specific r er operations only, comp ent hours required for the f the comparison of the formation ch CCC-902E Continuation duties/activities that will be ves compensation for this : nanagement that will be pr not receive compensation	gement. managerial duties lete items in colu farming operation B. Duties/Activities on e provided by some service or activity rovided by some for this activity):	s/activities that will be perform C to include the amount.	rmed personally by nt of time expended (For nonfam) (For nonfam) r or shareholder (Includer)	each member or sha annually, either in ho C, e expended annually illy member operation hrs. hrs. hrs. hrs. hrs. clude management by an	pons only)
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CC-902 E (02-10-16) Name of Entity (as identified in Pa ART K - REMARKS	rt A): Cody Smith Trust No. 3	Page 5 of 9
Check all of the following that apply: CCC-902 Continuation attached for additional information for	Part E - Land	
CCC-902E Continuation attached for additional information for	or the following Parts:	
Part C – Member information		
Part D – Summary of Contributions Part F – Capital		
Part G – Equipment		
Part H – Custom Services		
ART L - CERTIFICATION - (FOR JOINT VENTURES AND	GENERAL PARTNERSHIPS, A SIGNATURE IS REQUIRED F	OR EACH MEMBER)
certify that all the information entered on this document and a formation will result in forfeiture of payments and may result i		
ervice Agency committees for the county and State listed on thi		
all supporting documentation has been submitted as required I have reviewed and understand all definitions and requirements on F	Page 6 of this form	
all information will be considered in effect continuously unless chang it is my responsibility to timely notify FSA in writing of any changes ti	ges or revisions are submitted.	composition of the entity
identified in Part A; the farming, ranching or forestry operation of the evidence such as tax records, certified public accountant's certificatio	e entity identified in Part A; financial status of the entity identified in	Part A.
necessary actions to provide such materials to the applicable State or it is my responsibility to timely notify FSA in writing of any successor.	county committee if requested by FSA.	
shareholder.	2	
1. Signature (By)	2. Title/Relationship of Individual Signing in the Representative Capacity	3. Date (MM-DD-YYYY)
s Curtis Smith	Trustee	04/01/2016
form is 7 CFR Part 1400, the Commodity Credit Corporation Ch	v Act of 1974 (5 USC 552a – as amended). The authority for requesting parter Act (15 U.S.C. 714 et seq.), and the Agricultural Act of 2014 (Pub.	L. 113-79). The information will
disclosed to other Federal, State, Local government agencies, 1	mine a legal entify's eligibility for program benefits. The information col Tribal agencies, and nongovernmental entities that have been authorized Uses identified in the System of Records Notice for USDA/FSA-2, Farm	d access to the information by
(Automated). Providing the requested information is voluntary. program benefits.	However, failure to furnish the requested information will result in a dete	ermination of ineligibility for
	duction Act as specified in the Agricultural Act of 2014 (Pub. L. 113-79, 7 tutes may be applicable to the information provided. RETURN THIS CO	
accordance with Federal civil rights law and U.S. Department of Agricult	un (ISDA) civil rights regulations and policies the USDA, its Agencies	offices and employees and
stitutions participating in or administering USDA programs are prohibited cluding gender expression), sexual orientation, disability, age, manital stat etaliation for prior civil rights activity, in any program or activity conducted or rogram or incident.	from discriminating based on race, color, national origin, religion, sex, as tus, family/parental status, income derived from public assistance progra	ge, disability, sex, gender identity m, political beliefs, or reprisal or
ersons with disabilities who require alternative means of communication f re responsible Agency or USDA's TARGET Center at (202) 720-2600 (voi		
formation may be made available in languages other than English.		
formation may be made available in languages other than English. o file a program discrimination complaint, complete the USDA Program Di tp://www.ascr.usda.gov/complaint_filing_cust.html and at any USDA offic o request a copy of the complaint form, call (866) 632-9992. Submit your ceretary for Civil Rights, 1400 Independence Avenue, S.W., Washington,	e, or write a letter addressed to USDA and provide in the letter all of the completed form or letter to USDA by: (1) mail: U.S. Department of Agric	ulture, Office of the Assistant

The foll	DEFINITIONS
rne ren	lowing definitions apply to Form CCC-902E.
	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 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.
	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.
	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 lease; managing instruction 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.
	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.
	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.
	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.

263-273 (Reserved)

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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	THEN see	
AGI for	IRS Form	AND use the amount entered on
corporations	1120	either of the following:
		• line 30 (total taxable income) plus line 19 (charitable contributions)
		• for S corporations, use only IRS-1120S, line 21 (ordinary business income).
		Note: Only if reported, exclude the amount elected as depreciation under Section 179 of the tax code
estates or trusts	1041	line 22 (taxable income) plus line 13 (charitable deductions).
LLC's, LLP's,	1065	line 22 (total income from trade or business) plus line 10
LP's, or other		(guaranteed payments to partners).
similar type		
organization		
persons	1040	line 37 (AGI).
tax-exempt or	990-T	line 34 (unrelated business taxable income) minus income
charitable		that CCC determined to be from noncommercial activity.
organizations		

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
• person	of AG	I, including losses, for the 3 taxable years
	preced	ing the most immediately preceding complete
• legal entity in business for all	taxable	e year.
of the applicable 3-year period		
	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	AGI, ii	ncluding losses for only the years in the base
of the applicable 3-year period	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. *--

	is available electronically. 1. NAME 5-903 U.S. DEPARTMENT OF AGRICULTURE 1. NAME -16) Commodity Credit Corporation Wildcat Land & Cattle			
	WORKSHEET FOR PAYMENT ELIGIBILITY AND 2. COUNTY AND STATE Front, KS			-
	PAYMENT LIMITATION DETERMINATIONS Agricultural Act of 2014 3. PROGRAM YEAR (select one) 2014 2015 2014	6 2017	· 🗆 2	201
PAR	A – TYPE OF OPERATION	2017		
4. Tř	e operation reviewed is a: Person Sole Proprietor/Small Business General Partnership Limited Partnership Estate City, County or State-owned Entity Joint Venture Limited Liability Compa Charitable/Non-Profit Indians rep. by BIA Revocable Trust Other:	iny		
	Corporation Irrevocable Trust Dublic School			_
PAR	B - REVIEW OF ELIGIBILITY REQUIREMENTS AND CONTRIBUTIONS			
Answ	er the following questions by checking "YES, "NO" or 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) Par	1 61 🛛	NO	ł
2	If participant is an Estate, has a tax identification number (EIN) been provided for the estate?			٣
3	I1-CM (Rev 3)Par If participant or any interest holder is a trust, has an EIN been provided for the trust, unless the trust is revocable trust			+
5	and the grantor is the sole income beneficiary? [1-CM (Rev 3) Pa			
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]		1
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	1 🗆		ſ
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 of the interest in land, crops and livestock]	6]		
7	Are cash rent tenant provisions met with significant contributions of either of the following: (check as applicable) active personal labor, or 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]			
8	If equipment or land is leased from a person or legal entity with interest in this farming operation, are rates and			t
9	repayment terms reasonable and customary for the area? (If "NO", the input is not a significant contribution.) 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]	d		t
10	For limited partnerships, LLPs, LLCs, corporations and similar legal entities, do the partners, members or stockholde providing active personal labor and/or active personal management collectively hold at least 50 percent interest in the legal entity?	e 🗆 4]		
11	If participant or any interest holder is an estate that has been in existence for over 2 years, has required documentati been provided and determination made according to 4-PL? [5-PL Part 4, Section			
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 If a simulation and the section because the secti	6] 🗆		1
13	If an irrevocable trust, has trust documentation been provided and is such documentation on file? [5-PL Part 4, Section	6]		
14	For a State, political subdivision, or an agency thereof, is the land owned by the entity and used solely for the suppor public schools? [5-PL Part 4, Section 1]	t of		T
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]		1
16	Substantive change rules were met by (check each applicable substantive change): [5-PL Part 2, Section	5]		
	Addition of <u>1</u> (number) adult family member(s)			
	For a landowner only, a change from cash rent to share rent			
	A 20% increase in base acres, allowing recognition of one person or legal entity for payment			Γ
	A qualifying change in ownership of equipment			T
	A qualifying change in ownership of land			t
	Addition of equipment not previously involved in the farming operation			t

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

*	
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CON	RT C – FINDINGS OF THE REVIEWING AUTHOR ITRIBUTIONS were determined as follows: Comp icipant is a JOINT OPERATION. Complete Items 3 til	plete Item 1 if the participant is a PERSON or LEGAL ENTITY. Complete Item 2 if the					
1	The PERSON or LEGAL ENTITY is determined to make the following CONTRIBUTIONS:	ACTIVE PERSONAL LABOR ACTIVE PERSONAL MANAGEMENT LAND CAPITAL EQUIPMENT					
2	The JOINT OPERATION is determined to make the following CONTRIBUTION(S).						
	MEMBERS of the JOINT OPERATION are determ	nined to make the following CONTRIBUTIONS:					
	Member(s) Name(s): William Wildcat						
	Member(s) Name(s) : Wanda Wildcat						
	Member(s) Name(s): Jack B. Morgan	ACTIVE PERSONAL LABOR ACTIVE PERSONAL MANAGEMENT					
	Member(s) Name(s): Wiley C. Smith	ACTIVE PERSONAL LABOR ACTIVE PERSONAL MANAGEMENT					
	Member(s) Name(s): William Wildcat Jr.	ACTIVE PERSONAL LABOR ACTIVE PERSONAL MANAGEMENT LAND CAPITAL EQUIPMENT					
	Member(s) Name(s):						
	Member(s) Name(s):						
	Member(s) Name(s):						
	Additional Pages are attached to show signific	Additional Pages are attached to show significant contributions of additional members.					
	Special rules for SPOUSES or MINOR CHILD labor or active personal management in this fa	DREN are used to credit a spouse with a significant contribution of active personal farming operation. [5-PL Paragraphs 171 and 229]					
3	contribution of active personal labor and/or active	entity, did all partners, stockholders, or members with an ownership interest represent a personal management to the farming operation that meets all of the following: 1) documentable; and 3) separate and distinct from that of any other partner, stockholder, or poperation?					
4	For any partner, stockholder or member that failed	d 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 no exceed \$125,000; AND						
		the legal entity is held by partners, stockholders, or members that are actively providing of the legal entity.					
5		o not meet requirements in Item 3 and to whom the exception in Item 4 is not applicable.					

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

*--

	cipant's Name: Wildcat Land & Cattle		Crop Year:		
Base	d on the information provided, COC determined the following: (Or, for join mined):	nt operations with 6 or more members, th	e State Office	YES	NC
1	The farming operation is NOT ELIGIBLE for payment because the NAM were not provided.		terest holder v 3) Part 6]		
2	LANDOWNER PROVISIONS apply to all or part of this participant's fam	ming operation. [5-PL Pa	aragraph 92]		Г
3A	For PERSONS or LEGAL ENTITIES: The person's or entity's contribut RISK; <u>And</u> the person or entity is ACTIVELY ENGAGED IN FARMING.				
3B	For JOINT OPERATIONS ONLY, each member's contributions are SIG EACH MEMBER is ACTIVELY ENGAGED IN FARMING. (If "NO", exp	plain in REMARKS)	RISK; <u>And</u>		
3C	(For 2016-2018 only) For JOINT OPERATIONS of nonfamily member COMMENSURATE and AT RISK; And EACH MEMBER is ACTIVELY I REMARKS)	rs. Each member's contributions are SIG	SNIFICANT, explain in	\boxtimes	
4A	(For 2016-2018 only) For JOINT OPERATIONS of nonfamily member qualify as actively engaged in farming with only a significant contribution	n of active personal management. [5-PL P	aragraph 220]		
4B	(For 2016-2018 only) For JOINT OPERATIONS of nonfamily member person to qualify as actively engaged in farming with only significant co criteria for operation size (for one additional person), or both operation met.	ntributions of active personal managemen size and or complexity (for two additional [5-PL Pa]	nt and the persons) was ragraph 221]	\boxtimes	
5A	A CROPLAND FACTOR applies because CASH RENT TENANT rules members of the joint operation; or because the participant is only partia Remarks)		explain in		
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]				
5C	 (For 2016-2018 only) For JOINT OPERATIONS of nonfamily members. A PAYMENT REDUCTION applies because: a member failed to make a significant contribution of active personal labor to the farming operation; 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; 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; OR a member failed to make a significant contribution of the <u>combination of active personal labor and active personal management</u> 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] 				
6	COMMON ATTRIBUTION applies to the following:				
7					
8					
9 PAR	SUBSTANTIVE CHANGE was required, but NOT MET by:				
	OC or STO Representative Signature 2. Titl	e	3. Date		
/s/	Clint T. Johnson Chain	rperson, COC	04-21-3	2016	

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326 Completing CCC-903's (Continued)

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



	icipant's Name: Wildcat Land & Cattle		Crop Year:	2016
PAR	T F – ACTIONS COMPLETED			
	Action		Da	ate
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 - members - shares - member contributions - substantive change status	r updated to reflect correct:	04/22	/2106
4	As applicable, a CROPLAND FACTOR was computed and record	led in web eligibility files.	04/22	/2106
5 PAR	If the participant has interests in MULTIPLE COUNTIES, other con [5-PL Paragraphs 343, 344] T G – REMARKS	unties were notified of the determinations.	04/22	/2106
cc-	-905 approval of 2 additional managers by STC 04	1-12-2016		
age age	dance with Federal civil rights law and U.S. Department of Agriculture (U es, and institutions participating in or administering USDA programs are , disability, sex, gender identity including gender expression), sexual orie bic assistance program, political beliefs, or reprisal or retailation for prior vases apply to all programs). Remedies and complaint filing deadlines va	prohibited from discriminating based on race, co entation, disability, age, marital status, family/pan civil rights activity, in any program or activity con	lor, national origi ental status, inco	in, religion, me derived
age age pub all b sons guag	es, and institutions participating in or administering USDA programs are , disability, sex, gender identity including gender expression), sexual orie olic assistance program, political beliefs, or reprisal or retaliation for prior	prohibited from discriminating based on race, co entation, disability, age, marital status, family/par civil rights activity, in any program or activity con ary by program or incident. gram information (e.g., Braille, large print, audiot iter at (202) 720-2600 (voice and TTY) or contact	lor, national origi ental status, inco ducted or funded ape, American S	in, religion, ome derived d by USDA ign

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

<u>Default determination</u> 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.

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

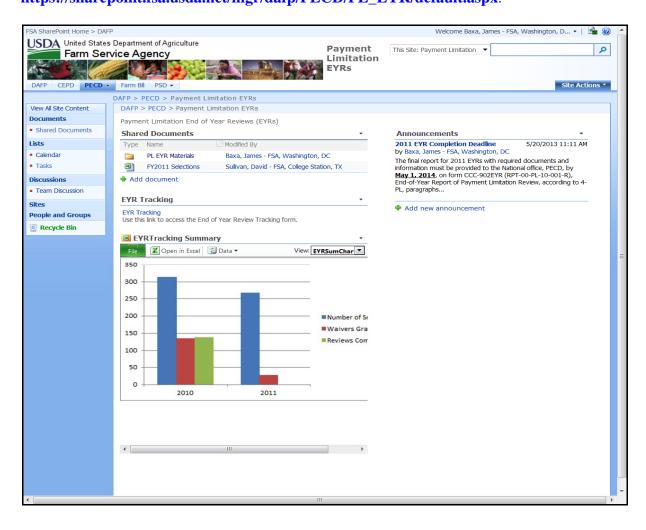
For the 2009 and subsequent EYR records, State Offices are encouraged to do the following:

- 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.--*

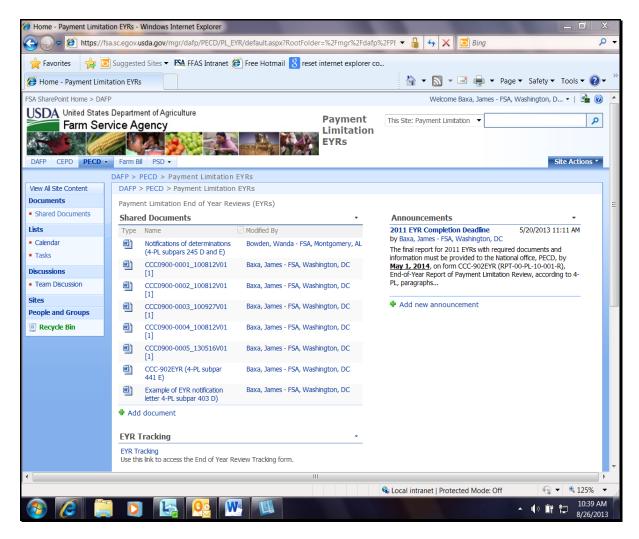


485 Payment Limitation EYRs Screen (Continued)

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	
		Kelerence		
AD-1026	Highly Erodible Land Conservation (HELC) and Wetland Conservation (WC) Certification		Ex. 14	
CCC-501A Member's Information			Ex. 13	
CCC-501B	CC-501B Designation of "Permitted Entities"		Ex. 13	
CCC-502	Farm Operation Plan for Payment Eligibility Review for		Ex. 13	
CCC-509			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			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	T:41	Display	Defenence	
Number	Title	Reference	Reference	
Automated CCC-902	Farm Operating Plan for Payment Eligibility - 2014 and Subsequent Program Years	196, 198	44, Ex. 13	
CCC-902 Continuation Sheet for Leased or Owned Land		215	41, 44, 108,	
Continuation (Attach to Form CCC-902I or CCC-902E) - Agricultural Act of 2014			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 1/	Average Adjusted Gross Income (AGI) Statement		295, Ex. 13, 14	
CCC-927 1/	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	302	295, 302, Ex. 14	
CCC-941	For the 2013 crop, program, and fiscal years only. Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information - Agricultural Act of 2014	302	Text, Ex. 17, 19	

 $\underline{1}$ / Form is obsolete.

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

Forms (Continued)

	T1/4	Display	
Number	Title	Reference	
CRP-1 Conservation Reserve Program Contract			16, 292, 295,
			Ex. 13
CRP-1F	CRP-1 Modification to Extend the Contract		Ex. 13
Addendum	Expiration Date for Years		
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	Exempt Organization Business Income Tax Return		296, Ex. 19
990-T	(and proxy tax under section 6033(e))		
IRS-1040			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	*		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

 $\underline{1}$ / 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)

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

Abbreviations Not Listed in 1-CM (Continued)

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.

	Annual Programs for Covered	Price Support Loans, Loan Deficiency and Market	Conservation Reserve	Other Conservation	Noninsured Crop Disaster	Livestock and Other Disaster
Eligibility Determination/Certification	Commodities	Gains	Program	Programs	Assistance	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	\checkmark	\checkmark	\checkmark	✓	✓	✓
Conservation compliance (pre-2014 farm bill; 6-CP) 2003-2013	✓	\checkmark	\checkmark	\checkmark	✓	\checkmark
Controlled substance (growing, cultivating) 1985-2018	\checkmark	\checkmark	✓	\checkmark	\checkmark	\checkmark
Controlled substance (possession) 2003-2018 [1-CM (Rev.3)]	\checkmark	\checkmark	✓	\checkmark	✓	\checkmark
Delinquent Debt [58-FI (Rev. 9)]	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark
Federal crop insurance (4-RM)	\checkmark	\checkmark	\checkmark	\checkmark	✓	\checkmark
Fraud, including FCIC fraud (2008 farm bill; 4-PL) 2003-2018	\checkmark	\checkmark	\checkmark	\checkmark	✓	\checkmark
Beginning farmer or rancher [1-CM (Rev.9)]	\checkmark	\checkmark	\checkmark	\checkmark	✓	\checkmark
Socially disadvantaged farmer or rancher [1-CM (Rev.9)]	\checkmark	\checkmark	\checkmark	\checkmark	✓	\checkmark
Limited resource farmer or rancher [1-CM (Rev.9)]	✓	\checkmark	✓	✓	✓	\checkmark

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