



Tree Assistance Program (TAP)

OVERVIEW

The Agricultural Act of 2014 (the 2014 Farm Bill) authorized the Tree Assistance Program (TAP) to provide financial assistance to qualifying orchardists and nursery tree growers to replant or rehabilitate eligible trees, bushes and vines damaged by natural disasters.

The 2014 Farm Bill makes TAP a permanent disaster program and provides retroactive authority to cover eligible losses back to Oct. 1, 2011.

TAP is administered by the Farm Service Agency (FSA) of the U.S. Department of Agriculture (USDA).

ELIGIBLE TREE TYPES

Eligible trees, bushes and vines are those from which an annual crop is produced for commercial purposes. Nursery trees include ornamental, fruit, nut and Christmas trees produced for commercial sale. Trees used for pulp or timber are ineligible.

ELIGIBLE LOSSES

To be considered an eligible loss:

- Eligible trees, bushes or vines must have been lost or damaged as a result of natural disaster;
- The individual stand must have sustained a mortality loss or damage loss in excess of 15 percent after adjustment for normal mortality or damage to be determined based on:
 - Each eligible disaster event, except for losses due to plant disease;
 - For plant disease, the time period as determined by the FSA for which the stand is infected.
- The loss could not have been prevented through reasonable and available measures;
- The damage or loss must be visible and obvious to the FSA representative; if the damage is no longer visible, FSA may accept other loss evidence that the agency determines is reasonable;

- FSA may require information from a qualified expert to determine extent of loss in the case of plant disease or insect infestation.

ELIGIBLE PRODUCERS

To qualify for TAP, orchardists and nursery tree growers must:

- Have suffered qualifying tree, bush or vine losses in excess of 15 percent mortality (adjusted for normal mortality) from an eligible natural disaster for the individual stand;
- Have owned the eligible trees, bushes and vines when the natural disaster occurred, but eligible growers are not required to own the land on which eligible trees, bushes and vines are planted;
- Replace eligible trees, bushes and vines within 12 months from the date the application is approved.

ACREAGE LIMITATIONS

The cumulative total quantity of acres planted to trees, bushes or vines for which a producer can receive TAP payments cannot exceed 500 acres annually.

PAYMENT LIMITATION AND ADJUSTED GROSS INCOME (AGI)

For 2012 and subsequent program years, no person or legal entity, excluding a joint venture or general partnership, may receive, directly or indirectly, more than \$125,000 total in payments under TAP.

For 2011, no person or legal entity, excluding a joint venture or general partnership, may receive, directly or indirectly, more than \$125,000 total in the 2011 program year in payments under TAP, when at least \$25,000 of such total 2011 program payments is from TAP, for losses from Oct. 1, 2011, through Dec. 31, 2011.

FACT SHEET

Tree Assistance Program (TAP)

April 2014

In applying the limitation on average adjusted gross income, an individual or entity is ineligible for payment under TAP if the average AGI of the individual or entity exceeds \$900,000.

Direct attribution provisions apply to TAP for 2011 and subsequent years. Under direct attribution, any payment to a legal entity will be considered (for payment limitation purposes) to be a payment to persons or legal entities with an interest in the legal entity or in a sub-entity.

PAYMENT CALCULATOR

For tree, bush or vine replacement, replanting and/or rehabilitation, the payment calculation is the lesser of the following:

- 65 percent of the actual cost of replanting, in excess of 15 percent mortality (adjusted for normal mortality), and/or 50 percent of the actual cost of rehabilitation, in excess of 15 percent damage or mortality (adjusted for normal tree damage and mortality), or
- The maximum eligible amount established for the practice by FSA.

SIGN-UP

Orchardists and nursery tree growers may apply to receive TAP benefits with the FSA office that maintains the farm records for their agricultural operation beginning April 15, 2014, for losses suffered on or after Oct. 1, 2011, through the end of the 2014 calendar year.

The following table provides the final dates to submit a TAP application and supporting documentation:

MORE INFORMATION

To find more information about FSA programs, contact your local FSA office or USDA Service Center, or visit FSA online at www.fsa.usda.gov.

Date of Loss	Final Date to Submit an Application and Supporting Documentation
On or after Oct. 1, 2011, through the end of the 2014 calendar year	Later of Jan. 31, 2015, or: <ul style="list-style-type: none">• 90 calendar days after the disaster event, or• The date the loss is apparent.
Calendar year 2015 and subsequent years	Later of 90 calendar days of: <ul style="list-style-type: none">• The disaster event, or• The date when the loss is apparent.

The U.S. Department of Agriculture (USDA) prohibits discrimination against its customers, employees, and applicants for employment on the bases of race, color, national origin, age, disability, sex, gender identity, religion, reprisal, and where applicable, political beliefs, marital status, familial or parental status, sexual orientation, or all or part of an individual's income is derived from any public assistance program, or protected genetic information in employment or in any program or activity conducted or funded by the Department. (Not all prohibited bases will apply to all programs and/or employment activities.) Persons with disabilities, who wish to file a program complaint, write to the address below or if you require alternative means of communication for program information (e.g., Braille, large print, audiotope, etc.) please contact USDA's TARGET Center at

(202) 720-2600 (voice and TDD). Individuals who are deaf, hard of hearing, or have speech disabilities and wish to file either an EEO or program complaint, please contact USDA through the Federal Relay Service at (800) 877-8339 or (800) 845-6136 (in Spanish).

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at http://www.ascr.usda.gov/complaint_filing_cust.html, or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter by mail to U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, by fax (202) 690-7442 or email at program.intake@usda.gov.

USDA is an equal opportunity provider and employer.