

**For:** State and County Offices

**Clarifications on Revision and Late-Filed Acreage Reporting Policy**

**Approved by:** Acting Deputy Administrator, Farm Programs



**1 Overview**

**A Background**

2-CP provides policy for acreage reporting, including revisions to previously filed acreage reports and late-filed policy for reports filed after the acreage reporting deadline (ARD) for a crop.

The forthcoming 1-ECAP provides policy for:

- the Emergency Commodity Assistance Program (ECAP)
- accepting acreage reports for ECAP purposes only.

**B Purpose**

This notice provides:

- clarification and guidance about 2-CP policy on late-filed and revised acreage reports
- applicability of 2-CP policy in support of implementing ECAP.

**2 Late-Filed Acreage Reports**

**A Late-Filed Acreage Reporting Policy**

A report of acreage for a crop that is filed after the ARD is considered late-filed under 2-CP policy. ARD's are found in 2-CP, Exhibit 6.

2-CP, paragraph 27 provides late-filed acreage reporting policy. Under this policy, late-filed acreage reports can be accepted if filed by the subsequent year's ARD for the crop using:

- late-filed FSA-578 with nonphysical evidence requirements found in 2-CP, subparagraph 27 B, which allows a producer to substantiate the existence and disposition of the crop without physical evidence or farm visit

**Note:** Subparagraph C provides clarifications on the requirements of this policy.

<b>Disposal Date</b>	<b>Distribution</b>
January 1, 2026	State Offices; State Offices relay to County Offices

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### 2 Late-Filed Acreage Reports (Continued)

#### A Late-Filed Acreage Reporting Policy (Continued)

- late-filed FSA-578 with farm visit requirements found in 2-CP, subparagraph 27 C, which requires assessment of a farm visit fee and a completed farm visit to verify existence of the crop, along with proof of disposition of the crop.

#### B Applicability of Late-Filed Acreage Report Policy

Late-filed acreage report policy is applicable for crops being reported for the first time that are not revisions to a previously reported crop as described in paragraph 3. This includes:

- situations where a report of acreage is being taken for the first time on a farm
- addition of a crop to a previously filed FSA-578 to report crops on a field that was initially reported as idle
- addition of a crop to a previously filed FSA-578 to report an initial or subsequent crop not previously reported
- required change to cover crop acres when used for something other than forage or grazing and not terminated according to requirements in 2-CP, subparagraph 32 E.

**Note:** Cover crops are allowed to be used for forage or grazing. A request to revise or change a previously reported cover crop to an actual crop because of use for forage or grazing will not be processed using this basis.

#### C Clarifications to Late-Filed FSA-578 With Nonphysical Evidence Requirements

2-CP, subparagraph 27 B provides:

- that a producer may late file an acreage report through the immediate subsequent crop year's ARD for the crop without a farm inspection if the producer provides both of the following to COC's satisfaction:
  - existence of the crop, including crop, type, practice, and acres
  - disposition of the crop
- examples of nonphysical evidence that can be used to prove existence of the crop. **While some of these examples include seed receipts or seed cleaning records, it is required that nonphysical evidence clearly proves the acres of the crop that are actually being claimed as late filed.**

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### 2 Late-Filed Acreage Reports (Continued)

#### C Clarifications to Late-Filed FSA-578 With Nonphysical Evidence Requirements (Continued)

With this requirement, producers must be able to provide COC with additional documentation that substantiates the existence of the actual acres of the crop in the field, not just the purchase of inputs to produce the crop. This evidence includes:

- precision planting, spraying or harvesting data, or maps specifically capable of being tied to the field being claimed as planted
- drone photos with location and notable physical boundaries showing the planted crop on the field
- other aerial or ground imagery records the producer may have that clearly proves the existence of the crop on the field.

Proof of disposition is also required as provided in 2-CP, subparagraph 27 B.

**Note:** In addition to late-filed FSA-578's with nonphysical evidence policy, 2-CP, subparagraph 27 C provides policy for late-filed FSA-578's with a farm visit. This policy provides a second option for processing acreage reports under 2-CP, applicable to all programs.

### 3 Revised Acreage Reports

#### A 2-CP Policy for Acreage Report Revisions

2-CP, subparagraph 28 B provides policy for revisions to previously filed acreage reports. The policy addresses the deletion of a previously reported crop and the addition of a different crop. Revisions under 2-CP, subparagraph 28 B also include a change from 1 crop type to a different crop type, and revisions to previously reported acres. These revisions are:

- allowed any time before the ARD for the crop being revised
- accepted after the ARD, but before the subsequent year ARD for the crop being revised, only if a farm visit fee is assessed and a field visit is completed to verify existence of the crop. COC must also be able to determine disposition or use of the crop.

Other revisions addressed in 2-CP include:

- changes to intended use that are **not** allowed after the ARD for the crop being revised, according to 2-CP, subparagraph 28 C

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### 3 Revised Acreage Reports (Continued)

#### A 2-CP Policy for Acreage Report Revisions (Continued)

- changes to shares that are allowed any time before or after the ARD for the crop if the revised shares can be verified by providing documentation to COC's satisfaction, according to 2-CP, subparagraph 28 D
- changes to irrigation practices that are allowed any time if requested by the producer and verified with acceptable RMA data, or if irrigation or non-irrigation on the field is apparent to COC, according to 2-CP, subparagraph 28 E
- changes to planting dates that are allowed only through the ARD for the crop being revised, according to 2-CP, subparagraph 28 F
- changes to reflect destruction of a crop under policy in 2-CP, subparagraph 28 G.

**Note:** Changes to crop status codes are not a revision.

### 4 Processing Acreage Report Requests as a Result of ECAP

#### A Applicability of 2-CP Policy and ECAP-Specific Late-Filed Policy

Late-filed and revision policy is applicable for all programs if found in 2-CP. ECAP provides specific late-filed reporting requirements in the Notice of Funding Availability and the forthcoming 1-ECAP.

The following guidelines apply to acreage reporting changes in consideration of 2-CP policy and the special late-filed provisions available for ECAP purposes only.

- All revisions must follow 2-CP policy.
- Late-filed acreage reports can be considered under:
  - 2-CP if the producer wishes to gain acreage credit for purposes beyond ECAP eligibility
  - ECAP late-filed provisions of the forthcoming 1-ECAP if the producer wishes to gain acreage credit for ECAP purposes only.

**Notes:** ECAP-specific late-filed policy provides the same requirements as those found under the late-filed FSA-578 with nonphysical evidence policy in 2-CP, subparagraph 27 B. The primary difference is ECAP allows late-filed acreage reports beyond the subsequent year's ARD for the crop being reported, while the 2-CP policy only allows late-filed acreage reports through the subsequent year's ARD.

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### 4 Processing Acreage Report Requests as a Result of ECAP (Continued)

#### A Applicability of 2-CP Policy and ECAP-Specific Late-Filed Policy (Continued)

Producers may choose to late file under ECAP provisions even if before the subsequent year's ARD where 2-CP policy would remain applicable. However, this late filing would be applicable for ECAP purposes only.

All late-filed prevented planted reports must be considered under ECAP late-filed provisions. 2-CP provisions are not applicable for late-filed prevented planted reporting because of the time restrictions in 2-CP, subparagraphs 22 A and 37 B.

Prevented planted reports can be considered timely filed under 2-CP if the producer timely filed a claim with crop insurance as provided in 2-CP, subparagraph 37 F.

### 5 Processing Acreage Report Changes in Crop Acreage Reporting System (CARS)

#### A Changes Accepted Under 2-CP Requirements

Changes to previously filed acreage reports accepted under 2-CP late-filed and revision policy are considered for all program purposes. When these changes meet the 2-CP requirements, the certification date must be loaded in CARS for the crop being revised or late filed.

#### B Late-Filed Acreage Reports Accepted for ECAP Only

Late-filed acreage reports filed under late-filed policy of the forthcoming 1-ECAP are considered accepted for ECAP purposes only. These reports must be loaded in CARS, but a certification date must **not** be loaded.

#### C Changes to Crop Status Codes

In some cases, changes to an existing acreage report will require a change to the crop status code of a previously filed crop. An example would be a producer now late filing a report of initial wheat, or initial prevented planted wheat, on a field that was originally timely reported as initial soybeans.

The initial soybeans must be changed to a subsequent crop status code. A change to a crop status code is not considered a revised or late-filed acreage report, and the certification date for the soybeans is still based on the producer's originally filed acreage report for the soybeans.

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### 5 Processing Acreage Report Changes in Crop Acreage Reporting System (CARS) (Continued)

#### D Changes to 2024 CARS Data

Changes to 2024 CARS data may adversely impact other program payments, such as Agriculture Risk Coverage/Price Loss Coverage (ARC/PLC), NAP, LFP, MAL's, and LDP's.

**Example:** A producer timely reported initial soybeans as the 2024 crop and is now late filing prevented planted wheat under ECAP only provisions. If accepted, this late-filed request creates a different initial crop (prevented planted wheat) on the farm. This is loaded in CARS with no certification date. The timely reported initial soybeans will become a subsequent crop. The now subsequent soybeans will remain loaded in CARS with the producer's original certification date entered. In this example, the farm will not be considered fully certified for ARC/PLC eligibility and will not be eligible to receive a 2024 ARC/PLC payment.

### 6 Examples of Revised and Late-Filed Acreage Reports and Applicable Policy

#### A Example 1 – Cover Crop to Crop Intended for Grain

Producer timely reported a cover crop on Field 1 for 2024. Producer returns to the office in April 2025 asking to change the previously reported cover crop to oats for grain. This request is handled under late-filed policy. This request cannot be considered under 2-CP policy if after the subsequent year ARD for oats.

If before the subsequent year ARD, the late-filed report may be processed under policy in 2-CP, paragraph 27. If the late-filed policy using nonphysical evidence is used, the producer must be able to prove the existence of the crop, including acres, as clarified in subparagraph 2 B, along with disposition or use of the grain produced.

This request can also be considered under ECAP only late-filed provisions regardless of the subsequent year's ARD based on policy in the forthcoming 1-ECAP.

#### B Example 2 – Cover Crop to Crop Intended for Grazing

Producer timely reported a cover crop on Field 1 for 2024. Producer returns to the office in April 2025 asking to change the previously reported cover crop to wheat for grazing. This request will not be considered since grazing is an acceptable use of a cover crop.

#### C Example 3 – Sorghum Forage to Grain Sorghum

Producer timely reported sorghum forage on Field 1 for 2024. Producer returns to the office in April 2025 asking to change the previously reported sorghum forage to grain sorghum. This is a revision of a previously reported crop according to 2-CP, paragraph 28.

Because this is a revision, late-filed policy for ECAP only is not applicable.

**6 Examples of Revised and Late-Filed Acreage Reports and Applicable Policy (Continued)**

**D Example 4 – New Initial Crop With Additional Crop Previously Reported**

Producer timely reported soybeans on Field 1 for 2024. Producer returns to the office in April 2025 to report an initial fall wheat crop on Field 1 before the soybeans. This is a late-filed acreage report request. It cannot be handled under 2-CP late-filed policy because it is after subsequent year ARD for fall wheat.

This request can be considered under ECAP only late-filed provisions of the forthcoming 1-ECAP.

**E Example 5 – New Prevented Planted Crop With Additional Crop Previously Reported**

Producer timely reported soybeans on Field 1 for 2024. Producer returns to the office in April 2025 to report an initial prevented planted wheat crop on Field 1 before the soybeans. This is a late-filed prevented planted request. It cannot be handled under policy in 2-CP, paragraphs 22 and 37, because it is beyond 15 calendar days from the final planting date and past a reasonable time period for a farm visit to be completed to verify the exact disaster condition that prevented the crop from being planted. The producer also did not file a claim with crop insurance.

This request can be considered under ECAP only late-filed provisions of the forthcoming 1-ECAP.

**F Example 6 – New Crop Being Added to Prior Report of Idle**

Producer timely reported Field 1 as idle for 2024. Producer returns to the office in April 2025 to report that an initial fall wheat crop was actually planted on the field. This is a late-filed acreage report request. It cannot be handled under 2-CP late-filed policy because it is after subsequent year ARD for wheat.

This request can be considered under ECAP only late-filed provisions regardless of the subsequent year's ARD. However, the producer still must meet the requirements as described in the forthcoming 1-ECAP.

**G Example 7 – New Prevent Plant Crop Being Added to Prior Report of Idle**

Producer timely reported Field 1 as idle for 2024. Producer returns to the office in April 2025 to report that an initial wheat crop was actually prevented from being planted on the field. The producer did not file a claim with crop insurance.

This is a late-filed prevented planted request. It cannot be handled under 2-CP policy because it is beyond 15 calendar days from the final planting date and past a reasonable time period for a farm visit to be completed to verify the exact disaster condition that prevented the crop from being planted.

This request can be considered under ECAP only late-filed provisions of the forthcoming 1-ECAP.

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### 7 Action

#### A State Office Action

State Offices will:

- ensure that County Offices are aware of and follow the provisions in this notice
- submit questions to Tyler Gilkey by email at [tyler.gilkey@usda.gov](mailto:tyler.gilkey@usda.gov).

#### B County Office Action

County Offices will:

- follow the provisions of this notice
- elevate questions through their DD's or State Office for submission to the National Office.