

Instructions for CCC-902E Instructions for CCC-902E

FARM OPERATING PLAN FOR AN ENTITY 2009 and Subsequent Years

This form is used to collect information about general partnerships, joint ventures, Indian Tribes, corporations, limited partnerships, limited liability companies, trusts, estates, charitable/tax-exempt organizations, public schools, city/county/state-owned entities, or other similar entities that is used by FSA to determine eligibility for payments.

Submit the original of the completed form in hard copy or facsimile to the appropriate USDA servicing office.

For general partnerships and joint operations, each member must sign. For all other entities, this form must be signed by a duly authorized representative of the entity.

Customers who have established electronic access credentials with USDA may electronically transmit this form to the USDA servicing office, provided that (1) the customer submitting the form is the only person required to sign the transaction, or (2) the customer has an approved Power of Attorney (Form FSA-211) on file with USDA to sign for other customers for the program and type of transaction represented by this form.

Features for transmitting the form electronically are available to those customers with access credentials only. To establish online access credentials with USDA, follow the instructions provided at the USDA eForms web site.

Complete items as indicated. Related definitions are provided on page 5 of the form to assist in form completion.

Items 1-3

Fld Name / Item No. Instruction

1 2

County and State Enter the name of the control county and State for this farming operation. The control county most often is the administrative county for the entity's or joint operations farming operation.

~~3~~

~~Program Year Enter the crop year for which this certification applies.~~

-
~~Part A Items 1-3 Entity Information~~

~~— Fld Name / Item No. Instruction~~

~~— 1~~

~~— Entity's Name and Address Enter the name of the general partnership, joint venture, Indian Tribe, corporation, limited partnership, limited liability company, trust, estate, charitable/tax exempt organization, public school, city/county/state owned entity, or other similar entity.~~

~~— 2~~

~~— Tax Identification Number Enter the taxpayer identification number of the entity or joint operation identified in Item 1.~~

~~—~~

~~— Note: If the complete taxpayer ID number is already on file with FSA, only the last 4 digits are required.~~

~~— 3~~

~~— Date the Entity was Formed Enter the month and year the entity or joint operation was formed. This is not applicable to public schools, city county or state owned entities, or Indian Tribes.~~

~~—~~

-
~~Part B Items 1-3 Type of Operation~~

~~— Fld Name / Item No. Instruction~~

~~— 1~~

~~— Type of Operation Check appropriate box that defines the type of entity or joint operation identified in Part A. If Other is selected, please specify or describe.~~

~~— 2~~

~~— Supporting Documentation Informational 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.~~

~~—~~

-
~~Part C Items 1-5 Member Information (If additional space is needed for any information in Part C, complete and attach for CCC-902E Continuation.)~~

~~— Fld Name / Item No. Instruction~~

~~— 1A - 1F~~

~~— Members Enter the following for each member of the entity or joint operation:~~

~~—~~

~~— A) Members name~~

~~B) Last four (4) digits of members social security or tax ID number~~

~~Note: If the complete ID number is already on file with FSA, only the last 4 digits are required.~~

~~C) Percent share of or interest in the operation~~

~~D) Members position in and salary or bonus from the operation~~

~~E) Members family relationship to the first member listed in 1A. If the entity is an estate, show the members relationship to the deceased individual. If the entity is a trust, show the beneficiary's relationship to the grantor.~~

~~F) Check YES if the member has signature authority for the entity identified in Part A.~~

~~Check NO if the member does not have signature authority for the entity identified in Part A.~~

~~Note: For joint operations, joint ventures and general partnerships, each member must initial the response in Column F.~~

~~G1 G2~~

~~Signature Authority and Certification If the individual completing this document has signature authority for the entity identified in Part A and all information contained in Part C is true and correct, enter initials in Item G1 and the date in Item G2.~~

~~2A 2B~~

~~Entity, Name, Executor/ Grantor If the Entity in Part A is an estate or trust, or if any member in Part C is an estate or trust, enter the name of estate or trust in Item 2A and enter the name of the Executor(s), Administrator(s) or Grantor(s) in Item 2B. If there is more than one executor, administrator or grantor, provide the additional information in the space provided or attach additional sheets.~~

~~3~~

~~Embedded Entities If any of the members listed in Item 1A is an entity or joint operation, complete form CCC-901, Members Information, and attach~~

~~a copy.~~

~~Enter a check mark in the box if the CCC 901 has been completed and attached.~~

~~Also complete form CCC 902E for each embedded entity or joint operation.~~

~~Enter a check mark in the box if CCC 902Es are attached for members who~~

~~are entities and joint operations.~~

~~4A 4D~~

~~Other Farming Interests If any of the members listed in Part C have interests in other farming operations conducted under a name other than~~

~~the name listed in Part A, provide the following information:~~

~~Members name~~

~~Name of farming interest(s)~~

~~Taxpayer ID number of the other farming operation~~

~~Note: If the complete taxpayer ID number is already on file at FSA, only the last 4 digits are required.~~

~~County/State where the interest is located.~~

~~Fld Name / Item No.Instruction~~

~~Entitys NameEnter the name of the entity or joint operation identified in Part A at the top of the page.~~

~~Part C, Items 5 and 6~~

~~Fld Name / Item No.Instruction~~

~~5~~

~~Minor Members If none of the members listed in Part C, Item 1, is a minor, check N/A (not applicable), then GO TO Item 6.~~

~~5A 5E~~

~~Minor Members or ShareholdersIf any member listed in Part C, Item 1, is a minor, provide the following information about that member:~~

~~A) Minors name~~

~~B) Minors date of birth~~

~~C) Name of the minors parent or guardian~~

~~D) Address of the parent or guardian~~

~~E) Taxpayer ID number of the parent or guardian~~

~~Note: If the complete taxpayer ID number is already on file at FSA, only the last 4 digits are required.~~

~~5F (1) (4)~~

~~Separate Status of Minors 1) Check YES if any minor listed in Item 5A is a producer on a farm and the parent or guardian has no interest.~~

~~Check NO if the minor is a producer on a farm and the parent or guardian has an interest in the farming operation.~~

~~2) Check the box for YES if the minor listed in Item 5A maintains a separate household from the parent or guardian and personally carries out all farming activities with respect to the minors own farming operation, including maintaining separate accounting.~~

~~Check NO if the minor does not maintain a separate household from the parent or guardian and does not personally carry out all farming activities with respect to the minors own farming operation, including maintaining separate accounting.~~

~~3) Check YES if the minor listed in Item 5A, who is represented by a court-appointed guardian or conservator, live in a household other than the parents household(s), and have a vested ownership in the farm. Check NO if the minor, who is represented by a court-appointed guardian or conservator, does not live in a separate household other than the parents household(s), and does not have a vested ownership in the farm.~~

~~4) If YES is checked for all Items F1 through F3, write the name of the minor in the space provided in Item F(4) that has an interest in the farming operation of the entity or joint operation identified in Part A.~~

~~6A
Citizenship Status of Members and Shareholders Check YES if all individual members and shareholders in embedded entities and joint operations listed in Part C are U.S. citizens. GO TO Part D.~~

~~Check NO if any individual members and shareholders in embedded entities and joint operations listed in Part C is NOT a U.S citizen. GO TO 6B.~~

~~6B
Individual members or shareholders who are aliens For each member or shareholder who is an alien lawfully admitted into the U.S., list that members name and indicate whether this person possesses a valid Resident Alien Card (Form I-551).~~

~~Check NO for any non-U.S. citizen who does not possess Form I-551.~~

~~FOR FSA USE ONLY This item will be completed by FSA.~~

~~Part D Items 1 2 Summary of Contributions to the Farming Operation (If additional space is needed for this Part, complete and attach form CCC-902E Continuation.)~~

~~Fid Name / Item No. Instruction~~

~~1A 1E~~

~~Contributions provided by the entity or joint operation Enter the percentages of capital (money), land, equipment, hired labor and hired management that is provided by the joint operation or entity identified in Part A (not by the members or shareholders directly).~~

~~___ If all labor and management is provided by the members and no labor or management is hired, enter 0%.~~

~~___ 2A 2H Contributions made by the members to this farming operationIf any~~

~~___ member provides capital, land or equipment to the farming operation identified in Part A, enter the members name and the percentage contributed. ___~~

~~___ Use Items 2D and 2F to indicate if a member contributes owned land or equipment to the entity or joint operations farming operation. ___~~

~~___ If any member provides hired labor, labor they do themselves, hired management or management they do themselves, enter the members name and percentage of each contribution in Items 2G and 2H. ___~~

~~___ Check the applicable box if a member provides 1000 or more hours of active personal labor to the farming operation identified in Part A. ___~~

~~___ Fld Name / Item No.Instruction
___ Entitys NameEnter the name of the farming operation identified in Part A at the top of the page. ___~~

~~___ Part E Item 1 Land (If additional space is needed for this Part, complete and attach form CCC 902E Continuation.) ___~~

~~___ Fld Name / Item No.Instruction
___ 1A 1G
___ LandEnter the following information for ALL land that is operated by the farming operation identified in Part A: ___~~

- ~~___ A) Farm number, state and county where located~~
- ~~___ B) Name of the entity, joint operation or member who contributes the land~~
- ~~___ C) Check the applicable box to show whether land is owned, leased to someone, or leased from someone~~
- ~~___ D) Name of the individual, entity or joint operation to whom or from whom the land is leased~~
- ~~___ E) Acres owned or rented on the farm~~
- ~~___ F) The per acre amount of cash rent, or the percentage of the crop shared with the landlord~~

~~___ Note: If land is cash leased from an unrelated individual or entity, enter cash in Column F. If land is cash leased from an individual or entity that has an interest in the crop or crop proceeds, include the~~

rental rate in \$ per acre in Column F.

G) Check the box if the farming operation identified in Part A had this same land interest in the prior crop year.

Part F Items 1-3 Capital Sources and Uses

Fld Name / Item No.Instruction

1

Source of Farming CapitalIndicate the source(s) of capital for the farming operation identified in Part A. Check all the boxes that apply. If Other is checked, please specify.

2

Contributions of capital, land, or equipmentCheck the applicable box to indicate whether capital, land, or equipment contributed to the farming operation identified in Part A were acquired as the result of a loan or credit arrangement.

Check YES if the farming operation identified in Part A acquired any contributions of capital, equipment or land through loans or credit arrangement, then GO TO Item 3.

Check NO if the farming operation identified in Part A did not acquire any contributions of capital, equipment or land through loans or credit arrangement, then GO TO Part G.

3

If capital includes loans or credit arrangement...Check YES if loans or credit used to finance this farming operation, or to acquire/purchase land or equipment, and such financing was acquired from, guaranteed by, co-signed by, or secured by an individual, joint operation or entity with an interest in the farming operation identified in Part A, and complete Items 3A-3E.

Check NO if loans or credit used to finance this farming operation, or to acquire/purchase land or equipment, and such financing was NOT acquired from, guaranteed by, co-signed by, or secured by any other individual, joint operation or entity. GO TO Part G.

Part G Items 1-3 Equipment (All percentages are based on annual rental values.)

Fld Name / Item No.Instruction

1

Owned equipmentEnter the percent of ALL equipment used in this farming operation which is owned by the entity or joint operation identified in

Part A.

If no equipment used in this farming operation is owned by the entity or joint operation identified in Part A, enter 0%.

2A 2C

Leased equipment Enter information for ALL equipment used in the farming

operation which is leased by the joint operation or entity identified in Part A. For each type of equipment leased, enter the following:

A) Percent of total equipment used in the farming operation

B) Name of the party or entity from whom equipment is leased

C) Type of equipment leased

If leased equipment is not used in this farming operation, enter 0%.

GO TO Part H.

2D

Source of leased of equipment and interest in the farming operation If the joint operation or entity identified in Part A leased equipment, indicate whether the equipment was leased from an individual or entity that has an

interest in the farming operation of the joint operation or entity identified in Part A.

Check YES if the equipment was leased from an individual or entity that has an interest in the farming operation of the joint operation or entity identified in Part A.

Check NO if the equipment was not leased from an individual or entity that has an interest in the farming operation of the joint operation or entity identified in Part A. GO TO Part H.

3

Lease Agreement If the joint operation or entity identified in Part A leased equipment from an individual or entity that has an interest in the farming operation of the joint operation or entity identified in Part A, copies of lease agreements may be required for compliance purposes.

GO

TO Part H.

Fld Name / Item No. Instruction

Entitys Name Enter the name of the farming operation identified in Part A at the top of the page.

=

Part H Item 1 Custom Services

Fld Name / Item No.Instruction

1

Utilization of custom servicesUtilization of custom services by the
farming operation identified in Part A.

Note: Does not apply:

to services for chemical and fertilizer application;

to the harvesting of crops, OR

if all the land in the farming operation is owned.

Check NO if custom farming services will not be utilized in this
operation, and GO TO Part I.

Check YES if custom farming services will be utilized in the farming
operation identified in Part A, and complete all items in Part H.

1A 1D

Custom services will be utilizedProvide the following information for all
custom farming services utilized by the farming operation identified in
Part A:

A) Type of custom service (including, but not limited to: tillage,
planting, cultivating, chemical application, insect/pest scouting, etc.)

B) Farm number(s) the service will be applied

C) Total number of acres for which custom services will be used

D) Name of the custom farming service provider. GO TO Part I.

Part I Items 1-2 Labor Not Provided By Members or Shareholders Identified in
Part C

Fld Name / Item No.Instruction

1

Other LaborEnter the percent or number of hours of active personal labor
donated to the farming operation identified in Part A by family members

or

neighbors for which payment is not issued and is not owed.

2A

Source of hired labor and leased equipmentCheck NO if NONE of the hired
labor for the farming operation identified in Part A originated from the
source of leased equipment in Part G.

Check YES if ANY of the hired labor for the farming operation identified
in Part A originated from the source of leased equipment in Part G.

Acceptable documentation of equipment lease and hired labor
agreements may

be required for compliance purposes.

2B

Source of hired labor and custom services Check NO if NONE of the hired labor for the farming operation identified in Part A was included in the custom services shown in Part H.

Check YES if ANY of the hired labor for the farming operation identified in Part A was included in the custom services shown in Part H.

Acceptable documentation of custom services and hired labor agreements may

be required for compliance purposes. GO TO Part J.

Part J Item 1-3 Management (If additional space is needed for this Part, complete and attach form CCC-902E Continuation.)

Fid Name / Item No. Instruction

1

Active Personal Management For each member or shareholder of the farming

operation identified in Part A that is contributing active personal management, list the persons name and identify the type of management duties provided to the farming operation identified in Part A.

The duties/activities must be performed on a regular basis; must be identifiable and documentable; and must be separate and distinct from the management activities performed by any other member(s) or shareholder(s).

These specific requirements are not applicable to heirs of estates or to the beneficiaries of trusts.

2

Hired Management Enter the name of any person other than a member or shareholder that will be providing hired management and briefly describe the type(s) of management duties hired for the farming operation identified in Part A.

Note: This includes management by an administrator or trustee who receives compensation for this service or activity.

3

Other Management Enter the name of any person other than a member or shareholder that will be providing other management and briefly describe the type(s) of management duties provided for the farming operation identified in

Part A.

~~_____~~
~~_____~~ If the entity is an estate or trust, list management provided by the
~~_____~~ executor, administrator or trustee(s) in this block.
~~_____~~

~~_____~~ Note: This includes management by an administrator or trustee who does
~~_____~~ not receive compensation for this activity. GO TO Part K.
~~_____~~

~~_____~~
~~_____~~ Part K Remarks
~~_____~~

~~_____~~ Fld Name / Item No. Instruction
~~_____~~

~~_____~~ Remarks Enter any additional and relevant information about this farming
~~_____~~ operation and/or the members and shareholders that could not be
~~_____~~ entered in
~~_____~~ any other part of this form.
~~_____~~

~~_____~~ Include references to any and the number of CCC 902E Continuation
~~_____~~ pages
~~_____~~ completed and attached. GO TO Part L.
~~_____~~

~~_____~~
~~_____~~ Part L Items 1-3 Certification (For Joint Ventures and General Partnerships, a
~~_____~~ Signature is Required for Each Member.)
~~_____~~

~~_____~~ Fld Name / Item No. Instruction
~~_____~~

~~_____~~ 1
~~_____~~

~~_____~~ Signature (By) 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.
~~_____~~

~~_____~~ If you are mailing or faxing this form, print the form and manually enter
~~_____~~ your signature. If this form is approved for electronic transmission and
~~_____~~ you have established credentials with USDA to submit forms
~~_____~~ electronically,
~~_____~~

~~_____~~ use the buttons provided on the form for transmitting the form to the
~~_____~~ USDA
~~_____~~ servicing office.
~~_____~~

~~_____~~ 2
~~_____~~

~~_____~~ Title/ Relationship If the individual members sign the document, this field
~~_____~~ should be left blank.
~~_____~~

~~_____~~ If an authorized representative for the legal entity identified in Part A
~~_____~~ signs the CCC 902E, use this field to show the individuals representative
~~_____~~ capacity. (For example, agent or attorney-in-fact.)
~~_____~~

~~_____~~ 3
~~_____~~

DateEnter date CCC-902E was signed.