

TABLE OF CONTENTS

Introduction	02
Rules and Guidelines	03
Reimbursable Expenditures	06
Direct Mail	06
Internet	07
Paid Media	08
Publicity	09
Research	10
Sales Promotion	11
Trade Shows	12
Non-Reimbursable Summary	13
Frequently Asked Questions	15
Glossary of Terms	18
Credit-Back Worksheet	20
Credit-Back Claim Form	21
Credit-Back Statement of Intent	22

Credit-Back Guide – Page 1 Published July 2005



INTRODUCTION

In a continuing effort to serve handlers of the almond industry, the Almond Board of California developed this guide to clarify the existing Credit-Back program rules. Our objective is that this guide will make it easier for handlers to follow Credit-Back rules and encourage additional promotion. As stated in the Credit-Back rules, the Credit-Back Program objective is to:

Effectively promote the sale, use, and consumption of California almonds.

The Almond Board reserves the right to apply a "reasonability test" for considered programs. In other words.

- "Does this activity make good business sense?"
- "Is the audience reached appropriate to increase almond sales?"
- "Is the cost consistent with the industry standards?"

Please note, the lists of reimbursable and non-reimbursable items as well as the examples provided are not all inclusive. These serve to guide the Credit-Back process and reveal the intent of each rule. Remember that handler facilities may contact the Almond Board Staff (209-549-8262) at any time for a consultation regarding planned programming. We look forward to helping you spread the word about nutritious, delicious almonds.

The Almond Board of California



RULES AND GUIDELINES

The following rules and guidelines are based upon Section 981.441 – Credit for Market Promotion Activities, including Paid Advertising in the Federal Marketing Order. The Credit-Back Program was established for branded marketing programs.

Maximum Funding Levels

Upon submission of a claim Credit-Back will be given up to 66% or 2/3 of eligible documented expenses against the current assessment rate. Use the Credit-Back Worksheet to determine maximum Credit-Back (p. 19). Some areas have additional limitations.

Claiming Credit-Back

A company can file a claim for Credit-Back at any time within the crop year in which the activity occurred. Claims should be filed as soon after the completion of the activity as possible. Refer to the Credit-Back Claim Form for details on documentation requirements (p. 21). The credit will be applied against the handler's quarterly assessment. Each crop year begins on August 1 and ends on July 31. Submit the claim(s) in the crop year the activity took place, even if it was paid for in the previous year. For example, an ad that was paid for in June but appeared in August would be reimbursed after August, or in the new crop year. Refer to the Credit-Back Calendar that is sent annually to handlers for deadline dates.

Almond Mention Requirement

For an activity to be considered for Credit-Back the words "California Almonds" or the Brand Name and the word "almonds" must be present. The clear and obvious purpose of each marketing activity should be to effectively promote the sale, use and consumption of California almonds. Therefore, if staff cannot clearly identify almonds in the marketing activity, the activity is not eligible for Credit-Back.

Grower Marketing Exclusion

Any activity that targets the farming or grower trade is not eligible for Credit-Back. Staff will determine when and if a portion of an activity is directed to growers and will consider the balance eligible. For example, if one page of a ten-page brochure is titled "Grower Services" a handler can claim 90% of the expense.

\$100.00	Original Expense to Handler
<u>x .90</u>	Percentage Applicable
\$90.00	Total Claim Amount Submitted to Credit-Back
x .6667	Percentage Applicable to Credit-back
\$60.00	Amount Reimbursed/Credited to Handler

Credit-Back Guide - Page 3



Published July 2005



MAP Participants

Companies receiving matching funds from the Market Access Program (MAP), or other sources must deduct the amount received from their total expenses. The balance can be submitted for Credit-Back. Show this deduction on the Credit-Back Claim Form (p.21). For example:

\$33.34	Amount Reimbursed/Credited to Handler
x .6667	Percentage Applicable to Credit Back
\$50.00	Total Claim Amount Submitted to Credit-Back
<u>x 1.00</u>	Assuming the claim is 100% almond specific
\$50.00	Amount Un-reimbursed through MAP
<u>x .50</u>	Percentage Reimbursed through MAP
\$100.00	Original Expense to Handler
\$100.00	Original Expense to Handler

Information must be filed with The Almond Board if participating in other reimbursement programs.

Almond Percentage Guidelines

Products Containing Nuts: When almonds are the only nuts in a product or advertisement, there are no competing nuts, therefore the handler can claim 100% Credit-Back for advertising this product. When almonds or almond products are marketed with other non-almond products (i.e. other ingredients or other nuts, as an ingredient into finished products, or as an element in a gift basket), eligible Credit-Back will be limited to the almond percentages (i.e. almond corn with almonds and pistachios will be allowed 50% Credit-Back).

- 1. Almond product must be owned or distributed by the handler and such ownership or distributorship must be stated on the package.
- 2. Almond product must display the handler's brand with the word "Almond", or the words "California Almonds" on the primary, face label.

Almonds and Other Products: When multiple products are offered in an advertisement, brochure, or promotion and a portion of the products are almonds, or almond products, eligible Credit-Back will be limited to the almond percentage. Calculate Credit-Back percentage as follows:

1. List all of the products including food and non-food items. Determine the almond and almond products percentage. (Do not count packaging materials such as filled baskets.)



Page 6



EXAMPLE:

Almond Products		Other Products	
Roasted Almonds	100%	Roasted Pistachios	0%
Almond Butter	100%	Walnut Pieces	0%
Nutty Gift Basket	30%	Souvenir Mugs	0%

- 2. Calculate your Credit-Back percentage (Total of percentages (230%) divided by the number of items (6) equals 38.3%)
- 3. Calculate the amount reimbursed by the handler

(Almond candy, peanuts and cashews)

\$25.53	Amount Reimbursed/Credited to the Handler
x .6667	Percentage Applicable to Credit-Back
\$38.30	Total Claim Amount Submitted to Credit-Back
<u>x .383</u>	Percentage Applicable
\$100.00	Original Expense to Handler

General Descriptive Mentions: If a claim is submitted for Credit-Back reimbursement in which products are listed in general (i.e. nuts or dried fruits) then each of these mentions will count as a non-almond product. Exception: The use of a word [i.e. "Nut(s)"] in the handler's name, or in a descriptive manner (i.e. "Go Nuts with Almonds") will not count as a non-almond product mention, subject to the intent as determined by staff.



Credit-Back Guide – Page 5 Published July 2005



REIMBURSABLE EXPENDITURES

The activities on the following pages are likely **allowable** under the Credit-Back program.

Remember that the clear and obvious purpose of each marketing activity should be to effectively promote the sale, use and consumption of California almonds.

Therefore, if staff cannot clearly identify almonds in the marketing activity, the activity is not eligible for Credit-Back.

DIRECT MAIL

Definition: Any direct communication to a consumer or business recipient that is designed to generate a response in the form of an order (direct order), a request for further information (lead generation), and/or a visit to a store or other place of business for purchase of a specific product(s), or communicates/educates recipient on product attributes/benefits.

Examples of Direct Mail REIMBURSABLES:

- Production/creative agency costs of direct mail.
- Distribution costs.
- Consult the Almond Percentage Guidelines (p. 3-4) for activities that include products that are not 100% almonds or promoted with other products (should this be in both reimbursable and non-reimbursable).

Examples of Direct Mail NON-REIMBURSABLES:

- Consult the Almond Percentage Guidelines (p. 3-4) for projects that include products that are not 100% almonds or promoted with other products.
- Invitations to Grower Open House.



INTERNET

Definition: A communication medium of worldwide networks based on a set of common protocol/language. This allows all types of computers to interface with each other.

Examples of Internet REIMBURSABLES:

Development and management of a web site (or portion of a site) used as
 Advertising and/or Public Relations not to exceed \$20,000 net per crop year. In
 other words, handlers who spend more than \$30,000 can only receive the maximum
 \$20,000 (i.e. \$20,000 ÷ .66667 = \$30,000).

Examples include, but are not limited to:

- Programming, design, production, refresh, redesign, and maintenance/repair.
- Hosting Costs A host is a company that maintains the content and manages the site. Typically, a host will have the stronger technical infrastructure to manage the site.
- Site Troubleshooting costs An Internet technology company or a strong ISP may repair problems with the hardware, software and/or code of the site.
- Site keyword registration, META-tags.
- Maintenance and hosting costs for consumer focused electronic-commerce sections.

Examples of Internet NON-REIMBURSABLES:

- Any costs associated with e-commerce credit-card services, such as Paypal charges.
- Any costs associated with Extranet or Intranet development/maintenance.
- Equipment purchases/upgrades including hardware & software.
- Any portion of the site clearly targeted at the farming or grower trade.



PAID MEDIA

Definition: Placement of advertisements in magazines, newspapers, TV, radio, Internet and other advertising venues. Includes agency commissions not to exceed 15% of gross billing. Creative and design fees are not reimbursable. Reproductions of films, disks, and file transfers, as well as postage cost to forward materials to publishers, are reimbursable. Consult Almond Percentage Guidelines (p. 4-5) for activities that include products that contain other nuts, or advertisements that offer other products.

Examples of Paid Media REIMBURSABLES:

- Cost of the print ad space or the cost of radio/TV time.
- Standard creative and media buying agencies commission not to exceed 15% of total cost.
- Consult the Almond Percentage Guidelines (p. 4-5) for activities that include products that are not 100% almonds or advertised with other products.
- Online banner advertisements, advertising of acceptable sweepstakes and sponsorship opportunities.

Examples of Paid Media NON-REIMBURSABLES:

- Any paid media that target the farming or grower trade.
- Any outdoor paid media or sponsorships in any California county with more than 1,000 bearing acres of almonds. The exception is for those activities that direct consumers to handler operated stores.
- Production and creative costs of paid media.
- Consult the Almond Percentage Guidelines for activities (p. 4-5) that include products that are not 100% almonds or are advertised with other products.



PUBLICITY

Definition: Any message about an organization or product that is communicated through the mass media but is not directly paid for by the organization, as in paid advertising. Typically, disseminating press releases, media advisories, targeted mailings, photographs, and similar materials to the media generates publicity. Publicity may be generated by holding media events, which includes activities like editor events or desk-side briefings.

Objective: To generate awareness of the benefits and attributes of an organization or its product by securing media coverage.

Examples of Publicity REIMBURSABLES:

- Publicity material –copy writing/production/printing costs.
- Distribution costs (postage, wire services, etc.).
- Spokesperson or featured speaker's fee.
- Location rental fee.
- Non-depreciable stage supplies (utensils, linens, etc.).
- Services associated with event execution including chef/menu consultation, recipe development
- Promotional material creative/production/printing costs
- "Giveaways" [up to maximum of \$1.00/item (\$0.67 back on the \$1.00)]
- Audio/video/photography recording including teleconferencing, videotaping.

Examples of Publicity NON-REIMBURSABLES:

- Agency fees.
- Stationery (unless news release specific).
- Travel.
- Almond Products.



RESEARCH

Definition: The systematic, objective approach to the development and provision of information for decision-making regarding a specific problem or challenge.

Marketing Research: Focuses on understanding the target audience (i.e., consumers, trade). Usually involves asking target audience questions and interpreting their answers. When gathered, the information should result in a decision or action.

Examples of Research REIMBURSABLES:

- Marketing research consumer awareness, usage and attitude studies, concept testing, market analysis, price elasticity, promotion analysis (not a complete list).
- Research development.
- Analysis for quantitative data.
- Research execution fees (printing, distribution, room rental, moderator, refreshments).

Examples of Research NON-REIMBURSABLES:

- Marketing research that focuses on the pre and post testing of paid media.
- Product Research and Development.
- Packaging Research.
- Travel.
- Almond product or packaging of samples.



Page 14



SALES PROMOTION

Definition: Marketing activities, other than personal selling, advertising, and publicity, that stimulates consumer purchasing and dealer effectiveness, such as display, shows and exposition, demonstrations, and various non-recurring selling efforts not in the ordinary routine. Typically used at retail/foodservice point of purchase to motivate consumers to complete an exchange.

Usual forms: Retail displays, sampling, coupons, contests, trade shows, premiums, sweepstakes, table tents, and menu insertions.

Examples of Sales Promotion REIMBURSABLES:

- Coupon printing, distribution, and handling.
- "Giveaways" [up to maximum of \$1.00/item (0.67 back on the \$1.00)].
- Demonstrations to include special staffing and demonstration table set-up.
- Point of Sale (POS)/promotional material/sales and marketing presentation kits: creative/production/printing costs.

Examples of Sales Promotion NON-REIMBURSABLES:

- Redemption costs of couponing.
- Almond product or packaging of samples.
- Consult the Almond Percentage Guidelines for projects that include activities that are not 100% almonds or promoted with other products.
- Purchase price of Almond Board produced promotional materials.
- Travel.



TRADE SHOWS

Definition: An event where manufacturers exhibit merchandise (current inventory and new introductions) to retailer, consumers and wholesalers, offering the attendees the opportunity to compare their merchandise and marketing programs.

Examples of Trade Show REIMBURSABLES:

- Cost of the rented space at show facility.
- Booth rental.
- Services to run the booth (i.e. catering, temporary show staffing, cleaning services, electric, storage).
- Shipping.
- Promotional material (creative/production/printing costs), created for claimed trade show.
- "Giveaways [up to maximum of \$1.00/item (\$0.67 credited on the \$1.00)].

Note: Creating promotional material for approximately 10% -15% of trade show attendees is usually a sufficient supply.

Examples of Trade Show NON-REIMBURSABLES:

- Booth purchase or other capital asset acquisition.
- Almond product or packaging of samples.
- Travel, hotel, expenses.
- Permanent Staff wages.
- Consult the Almond Percentage Guidelines (p. 3-4) for activities that include products that are not 100% almonds or promoted with other products or companies.



NON-REIMBURSABLE EXPENDITURES

Please Note – Credit-Back is designed to encourage independent branded market promotion and in no way meant to prohibit, limit, or discourage any marketing activities. Many expenses are considered the costs of doing business and are not eligible for reimbursement. Activities that do not promote the sale of almonds are not eligible for reimbursement. The list below outlines the activities NOT allowed.

- Any activity that targets the farming or grower trade
- Any outdoor paid media in any California county with more than 1,000 bearing acres of almonds.
 - EXCEPTION Activities that direct consumers to handler operated stores or e-commerce web site locations.
- Any travel expenses.
- Ordinary business expenses (business cards, logo development, stationery, etc.).
- Product packaging (creative, production, research, printing, etc.).
- Almond product or packaging of samples.
- Capital expenditures, such as the purchase price of a tradeshow booth or processing equipment.
- Redemption costs (price reduction) of couponing.
- Marketing research that focuses on the pre- and post-testing of paid media.
- Product Development Research (R&D).
- Production and creative costs of paid media.
- Charitable donations.



- Sponsorships The financial support of an event carried out by another person/group. Sponsorships can be either intended towards targeted consumers, or for general goodwill.
 - **❖ EXCEPTION** Submissions that directly apply to eligible activities such as direct mail, paid media, etc.
- Sweepstakes A race or contest in which the entire prize or various prizes may go to the winner(s).
 - **❖ EXCEPTION** Submissions that directly apply to eligible activities such as direct mail, paid media, etc.
- Trade Seminars to include special events designed to educate the trade about the almond industry and its product. This would include sales meetings.
- Purchase price of Almond Board produced promotional materials.
- · Agency fees for publicity.
- Hourly/salary payments to handler staff for time working on marketing activities (tradeshows, developing web site, etc.).



FREQUENTLY ASKED QUESTIONS

Q. What is Credit-Back and why is it beneficial to me?

A. Credit-Back is a program that allows handlers the opportunity to conduct and submit applicable branded marketing activities, as defined in the Federal Marketing Order, in return for credit against their total annual assessment. Our program is unique because all handlers, no matter what size, can choose whether or not to conduct their own branded marketing and receive credit for doing so. In addition, the Board's generic marketing activities, allow both small and large handlers to enjoy the added value of marketing efforts that benefit the entire almond industry. This program in no way prohibits the publication of any message to any party.

Q. What do I need to send to the Board to file a Credit-Back claim?

A. A claim consists of:

- Copies of all invoices associated with the activity.
- Copies of all canceled checks for those invoices (please submit check detail for checks covering more than one invoice).
- Proof of activity such as: a copy of the advertisement including the date (tear sheet, actual magazine or newspaper), photograph (i.e., trade show booth), authorized radio script or tape, sample of brochure, etc.

Sometimes additional information is required in order to properly process a handler's claim. In this instance, the claim will be pending receipt of further information and the details noted on the Credit-Back report accompanying with a handler's assessment invoice.

Q. Do I need pre-approval for my activities?

A. No. While staff cannot provide pre-approval for activities, they are permitted to provide direction and counsel for potential Credit-Back claims. For example, staff can advise handlers on how to optimize their advertisements to receive a higher Credit-Back percentage. Staff, however, cannot guarantee the percentage of eligibility for a claim prior to submission. Use the guidelines in this manual to aid in determining if, and how much, a particular activity may apply for Credit-Back. *Note: This handbook is only a guide. It is not a replacement for the Federal Marketing Order rules, but a supplement.*

Credit-Back Guide – Page 15 Published July 2005



Q. When are my claims due?

A. There are four deadlines during the year by which claims must be filed with the Board to receive credit against the handler's assessment. These deadlines are typically two weeks prior to the mailing of the assessment invoice, except for the 3rd and 4th deadlines that occur three weeks before the invoice mailing. A Statement of Intent (p. 22) may be filed for claims that documentation is unavailable for at the conclusion of each year. This letter provides an extension for the due date of those claims and will be processed for the next period. Please refer to the Credit-Back calendar.

Q. What happens if I miss a filing deadline?

A. A claim may be submitted at anytime during the crop year to be kept on file to process for the next closest deadline. As long as all claims have been submitted by the fourth assessment deadline (refer to the Credit-Back calendar mailed annually) they will qualify for Credit-Back review. If you should miss the final crop year deadline for submission, the budget will be closed and your claim will be denied.

Q. What do I do if my claim is considered pending?

A. Submit all remaining necessary information. Any pending claims that are unresolved at the end of the crop year will not be processed, unless a Statement of Intent has been submitted. Claims are considered pending if additional information needs to be made available prior to its completion. Note: Pending does NOT mean the request was denied. For example, the claim may be pending receipt of a copy of a cancelled check, receipt of proof of activity, or detail of an unexplained portion of an invoice. A description of the needed documents will be included on the Credit-Back report mailed with the handler's assessment invoice. Any pending claims that are unresolved at the end of the crop year will not be processed, unless a Letter of Intent has been submitted. *Note: Handlers may request a copy of the most recent Credit-Back status report at any time prior to the mailing of the assessment invoice to resolve pending claims. Please note, however, that staff has until the assessment invoice mailing date to process claims and may not have processed all claims at the time of the handler's request, but will make every effort to fulfill the request in a timely manner.*



Q. If I have claims pending do I have to pay all of my assessment?

A. Yes. The assessment must be paid in full as invoiced. Established reimbursement dates (refer to the Credit-Back Calendar mailed annually) were devised to ensure that outstanding balances are resolved in a timely fashion should claims be completed between assessment periods. Assessments will be considered past due, accruing interest, and penalties may be applied if handlers choose to withhold all or some of the assessment amount due to pending Credit-Back claims. Handlers will be credited, or refunded when the pending Credit-Back claim is approved.

Q. What is the difference between reimbursement and credit against my assessment?

A. As long as assessment due is greater than your approved Credit-Back, you will receive a credit against your assessment. If you have paid your assessment, then submit approved Credit-Back activities, you will be reimbursed

Q. What if my claim is denied?

A. Handlers can request an appeal process to begin. Occasionally, claims are denied by Board staff based upon the Credit-Back rules. An explanation of the denial will be cited on the Credit-Back report mailed with the handler's assessment. All handlers have the option of requesting a review of denied claims by the staff and then by the Public Relations and Advertising Committee. Handlers dissatisfied by these initial reviews have the option of requesting review by the Board of Directors. Further still, handlers may appeal review of the claim by the United States Secretary of Agriculture. To start the review process, please submit a letter asking for review and granting staff permission to share the claim information with the committee. Handlers and/or their representatives may present appeals personally, or allow the Board staff present on their behalf. If Board staff presents the handler's appeal, the handler's identity will not be revealed unless the handler specifically waives confidentiality in writing.





GLOSSARY OF TERMS*

Direct Mail: Any direct communication to a consumer or business recipient that is designed to generate a response in the form of a sale, a request for further information (lead generation), or communicates/educates recipient on product attributes/benefits.

Extranet: An extranet is a private network that uses Internet technology and the public telecommunication system to securely share segments of a business's information or operations with suppliers, vendors, partners, customers, or other businesses.

Internet: A communication medium of worldwide computer networks based on a set of common protocol/language allowing all types of computers to interface with each other.

Intranet: An intranet is a private <u>network</u> that is contained within an <u>enterprise</u>. The main purpose of an intranet is to share company information and computing resources among employees. An intranet can also be used to facilitate working in groups and for teleconferences.

Marketing Research: Focuses on understanding users. Usually involves asking questions and interpreting their answers. When gathered, the information may result in a decision on the direction of an advertising campaign or presentation of a product.

Packaging: All activities that are related to designing and producing the container or wrapper for a product, including the wrapper itself.

Paid Media: Mass selling or any impersonal form of communication about ideas, goods, or services that is paid for by an identified organization or brand.

- Usual forms include, but are not limited to: newspapers, magazines, television, radio, direct mail, outdoor billboards, and World Wide Web.
- Usual targets include trade and consumers.
- Typically used for cumulative effect over time to build image, awareness, product or brand loyalty and recall.

Point of Sale (POS) Advertising: Any visual/audible execution that draws shopper's attention to specific merchandise items in the retail store. Most effective when co-located with the merchandise display or shelf set.

Product Development research: The systematic, objective approach to generating, screening, developing and testing new product ideas that lead to a product with greater perceived value or satisfaction, or that replaces existing products with better products.

Credit-Back Guide – Page 18 Published July 2005



Publicity: Any message about an organization or product that is communicated through the mass media but is not directly paid for by the organization (as in paid advertising). Typically generated by disseminating press releases, media advisory, photographs, and similar materials to the media.

Research: The systematic, objective approach to the development and provision of information for decision-making regarding a specific problem or challenge.

Sales Promotion: Marketing activities, other than personal selling, advertising, and publicity, that stimulates consumer purchasing and dealer effectiveness, such as display, shows and exposition demonstrations, and various nonrecurring selling effort not in the ordinary routine. Typically used at retail/foodservice point of purchase to motivate consumers to complete an exchange.

- Objective is to communicate information as well as to stimulate sales.
- Usual forms include retail displays and POS, sampling coupons, contests, trade shows, premiums, sweepstakes, table tents, and menu insertions.

Statement of Intent: A letter stating outstanding Credit-Back activities for a given crop year (p. 22). Usually submitted at the end of a crop year (can be submitted at any time during a crop year) when it is anticipated that completed claims will not be submitted in time for the final 4th assessment deadline. By submitting a Statement of Intent, a handler is allowed additional time after the close of the crop year to submit and complete the remaining claims.

Sponsorships: The financial support of an event carried out by another person/group. Sponsorships can be either intended towards targeted consumers, or for general goodwill.

Sweepstakes: A race or contest in which the entire prize or various prizes may go to the winner(s).

Trade: Any person or organization involved in the advancement of a particular industry. For the almond industry, trade usually includes importers/exporters, wholesalers/distributors, retail, foodservice, and food manufacturers.

Trade Shows: An event where companies exhibit products and services to potential buyers

Credit-Back Guide – Page 19 Published July 2005



* Definitions do not encompass all allowable activities.

References:

Arnold, David, *The Handbook of Brand Management*, Reading, MA: Addison-Wesley, 1992. Ghosh, Avijit, *Retail Management*, Second Edition, Orlando, FL: The Dryden Press, 1994. Hiam, Alexander and Charles Schewe, *The Portable MBA in Marketing*, Second Edition, New York: John Wiley & Sons, Inc., 1998.



Credit-Back Worksheet

Directions: Purpose is to determine total possible reim to handler.	bursement and un-reimbursable cost
Crop Yea	r
Add the handler's projected financ calculating key Credit-Back	
Projected Total assessment \$	(A) (Fill in amount)
Total Amount available for \$ Credit-Back	(B)
The amount a handler must spend on S (C) allowable Credit-Back programs to	(B ÷ .66667)



receive the maximum available

Credit-Back amount (B)

For an electronic Credit-Back tracking tool to monitor each assessment period, please contact the Almond Board.

Credit-Back Guide – Page 20 Published July 2005



Credit-Back Claim Form*

Crop Year:		
Assessment #: 1, 2	, 3, 4 (circle one)	
Handler Name:		
Contact Name:		Telephone:
Amount of Claim:	\$	
MAP:	Yes	No
Date of Activity:		
Activity Description: _		

Did you include?

- Copies of all **invoices**
- Copies of all cancelled checks
- Actual **sample**, **photo** or **physical evidence** of activity

Credit-Back Guide

Rev. 01/2014. Destroy previous editions.

^{*}This form is optional; a simple cover letter on handler letterhead will suffice.



Credit-Back Statement of Intent _____ Crop Year

	(Must be received no later than	August 15 of the nev	w crop yea
Re:	Statement of Intent,	Crop Year	
From:	Handler Name:		
То:	Almond Board of California Credit-Back Contact Fax Number: (209) 550-5494		
Date:			

Please be advised that we intend to submit outstanding marketing activities for Credit-Back consideration under the Statement of Intent Rule. The following activities are expected to be completed after the fourth and final submission deadline (Assessment 4 deadline) and, therefore, will require additional time to compile all necessary paperwork for proper evaluation. Under this clause, we request the additional 76 days afforded by the Statement of Intent and will submit any/all outstanding paperwork no later than October 15, _____.



*Almond Board staff must be in receip	ot of any/all outstanding paperwork by October 15,
Anticipated Marketing Activities inc	clude:
1)	
2)	
3)	
<u>-</u>	
	(Credit Back Contact)

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0581-0178. The time required to complete this information collection is estimated to average 30 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance program (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at (202) 720-2600 (voice and TDD).

To file a complaint of discrimination, write to USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, or call (800) 795-3272 (voice) or (202) 720-6382 (TDD). USDA is an equal opportunity provider and employer.

Credit-Back Guide



Rev. 01/2014 (Destroy previous editions.)