**Exhibit 7**

 **(Par. XXX, XXX)**

**\* -- Instructions for Completing FSA-896, REQUEST FOR AN EXCEPTION TO THE 2017 WHIP+ PAYMENT LIMITATION FOR $125,000.**

 **A Completing the FSA-896**

A manual FSA-896 is an optional form for all applicants. The applicant completes this form to request an exception to the $125,000 payment limitation. WHIP+ payments are subject to $250,000 per crop year payment limitation with an overall WHIP+ limit of $500,000 payment limitation but only if both of the following conditions are met:

* at least 75% of the individual’s or legal entity’s average adjusted gross income (AGI) for 2017, 2016 and 2015.
* a certification from a licensed CPA or an attorney is submitted to the FSA/USDA Service Center identified in item 1, attesting that at least 75% of the individual’s or legal entity’s average AGI for 2017, 2016 and 2015 was derived from farming, ranching, or forestry operations. The CPA and/or Attorney may meet this requirement by completing Part C below or providing a similar statement that is acceptable to FSA.

**Notes:** This form is:

* only used for WHIP+
* not required for general partnerships or joint ventures, but must be completed by each member of a general partnership or joint venture.

Follow this table to complete an FSA-896.

|  |  |
| --- | --- |
| **Item** | **Instructions** |
| 1 | The Program Year (2019) used for WHIP+ Payment Limitation  |
| 2 | Enter the name and address of the FSA county office or USDA service center where the completed CCC-896 will be submitted. |
| 3 | Enter the person’s or legal entity’s name and address. |
| 4 | In the format provided, enter the complete taxpayer identification number of the individual or legal entity identified in item 2. **This will be either a social security number or taxpayer identification number.** |
| 5 | Select the appropriate check box – 4A if the applicant is requesting a $250,000 payment limit and meets the criteria. Or 4B if the applicant does not want the $250,000 payment limit. |
| 6 | Read the acknowledgements, responsibilities, and authorizations, before affixing your signature. (*Individual or Entity)* |
| 7 | Enter the title or relationship to the legal entity identified in Item 2. |
| 8 | Enter the signature date in month, day and year. |
| 9 | Read the acknowledgements, responsibilities, and authorizations, before affixing your signature. (*CPA or Attorney Only*) |
| 10 | Identify as applicable Certified, Public Accountant (CPA) or Attorney. |
| 11 | Enter applicable State you are licensed to practice in, followed by your associated individual license number. |
| 12 | Enter the signature date in month, day and year. |

 **Exhibit X**

 **(Par. XXX, XXX)**

 **\*-- Instructions for Completing CCC-896, PAYMENT LIMITATION REQUEST**

 **B Example of the Completed CCC-896**