

**\* -- Instructions for Completing FSA-892, REQUEST FOR AN EXCEPTION TO THE 2017 WHIP PAYMENT LIMITATION FOR \$125,000.**

**A Completing the FSA-892**

A manual FSA-892 is an optional form for all applicants. The applicant completes this form to request an exception to the \$125,000 payment limitation. 2017 WHIP payments are subject to \$900,000 payment limitation if the applicant can prove 75% of their adjusted gross income (AGI) is derived from farming, ranching, and forestry and a CPA or attorney provides certification of compliance.

**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 a FSA-892.

<b>Item</b>	<b>Instructions</b>
1	Enter the name and address of the FSA county office or USDA service center where the completed CCC-892 will be submitted.
2	Enter the person's or legal entity's name and address.
3	In the format provided, enter the <u>complete</u> taxpayer identification number of the individual or legal entity identified in item 2. <b>This will be either a social security number or taxpayer identification number.</b>
4	Select the appropriate check box – 4A if the applicant is requesting a \$900,000 payment limit and meets the criteria. Or 4B if the applicant does not want the \$900,000 payment limit.
5	Read the acknowledgements, responsibilities, and authorizations, before affixing your signature. ( <i>Individual or Entity</i> )
6	Enter the title or relationship to the legal entity identified in Item 2.
7	Enter the signature date in month, day and year.
8	Read the acknowledgements, responsibilities, and authorizations, before affixing your signature. ( <i>CPA or Attorney Only</i> )
9	Identify as applicable Certified, Public Accountant (CPA) or Attorney.
10	Enter applicable State you are licensed to practice in, followed by your associated individual license number.
11	Enter the signature date in month, day and year.

**\*-- Instructions for Completing CCC-891, PAYMENT LIMITATION REQUEST**

**B Example of the Completed CCC-892**