

## Instructions for CCC-902E

### ***FARM OPERATING PLAN FOR AN ENTITY***

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*

<b>Fld Name / Item No.</b>	<b>Instruction</b>
1 ♦ 2 County and State	Enter the name of the recording county and State for this farming operation. The recording county most often is the administrative county for the entity ♦s or joint operation ♦s farming operation.
3 Program Year	Enter the crop year for which this certification applies.

#### ***Part A ♦ Items 1-3 Entity Information***

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.  <b>Note:</b> ♦ If the complete taxpayer ID number is already on file with FSA, only the last 4 digits are required. ♦
3	Enter the month and year the entity or joint operation was formed. ♦ ♦

Date the Entity was Formed	This is not applicable to public schools, city county or state-owned entities, or Indian Tribes.
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**Part B Items 1-3 Type of Operation**

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	<u>Informational Note:</u> Trust documents for an Irrevocable trust are required to be provided. Other supporting documentation, such as, articles of incorporation, partnership agreement, and evidence of heirship, may be required for each type of operation represented, except for public schools, States, State entities, and counties.

**Part C Items 1-4 Member Information (If additional space is needed for any information in Part C, complete and attach for CCC-902E Continuation.)**

1A - 1F Members	<p>Enter the following for each member of the entity or joint operation:</p> <p>A) Member's name</p> <p>B) Last four (4) digits of member's social security or tax ID number</p> <p><b>Note:</b> If the complete ID number is already on file with FSA, only the last 4 digits are required.</p> <p>C) Percent share of or interest in the operation</p> <p>D) Member's position in and salary or bonus from the operation</p> <p>E) Member's family relationship to the first member listed in 1A. If the entity is an estate, show the member's relationship to the deceased individual. If the entity is a trust, show the beneficiary's relationship to the grantor.</p> <p>F) Check YES if the member has signature authority for the entity identified in Part A.</p> <p>Check NO if the member does not have signature authority for the entity identified in Part A.</p> <p><b>Note:</b> For joint operations, joint ventures and general partnerships, each member must initial the response in Column F.</p>
2A 2B Entity, Name, Executor/ Grantor	<p>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.</p>
3 Embedded Entities	<p>If any of the members listed in Item 1A is an entity or joint operation, complete form CCC-901, Member's Information, and attach a copy. Enter a check mark in the box if the CCC-901 has been completed and attached.</p>

	Also complete form CCC-902E for each embedded entity or joint operation. <input type="checkbox"/> Enter a check mark in the box if CCC-902E <input type="checkbox"/> s are attached for members who are entities and joint operations.
<b>Entity <input type="checkbox"/>s Name</b>	Enter the name of the entity or joint operation identified in Part A at the top of the page.

**Part C, Items 4 and 5**

4 Minor Members	If none of the members listed in Part C, Item 1, is a minor, check <input type="checkbox"/> N/A <input type="checkbox"/> (not applicable), then GO TO Item 5.
4A <input type="checkbox"/> 4E Minor Members or Shareholders	If any member listed in Part C, Item 1, is a minor, provide the following information about that member: A) Minor <input type="checkbox"/> s name B) Minor <input type="checkbox"/> s date of birth C) Name of the minor <input type="checkbox"/> s parent or guardian D) Address of the parent or guardian E) Taxpayer ID number of the parent or guardian <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <b>Note:</b> If the complete taxpayer ID number is already on file at FSA, only the last 4 digits are required.
4F (1) <input type="checkbox"/> (4) Separate Status of Minors <input type="checkbox"/>	<p>1) Check <input type="checkbox"/>YES<input type="checkbox"/> if any minor listed in Item 4A is a producer on a farm and the parent or guardian has no interest. <input type="checkbox"/><input type="checkbox"/> Check <input type="checkbox"/>NO<input type="checkbox"/> if the minor is a producer on a farm and the parent or guardian has an interest in the farming operation.</p> <p>2) <input type="checkbox"/> Check the box for <input type="checkbox"/>YES<input type="checkbox"/> if the minor listed in Item 4A maintains a <input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/> separate household from the parent or guardian and personally <input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/> carries out all farming activities with respect to the minor <input type="checkbox"/>s own <input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/> farming operation, including maintaining separate accounting. <input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/> Check <input type="checkbox"/>NO<input type="checkbox"/> if the minor does not maintain a separate household <input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/> from the parent or guardian and does not personally carry out all <input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/> farming activities with respect to the minor <input type="checkbox"/>s own farming <input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/> operation, including maintaining separate accounting.</p> <p>3) <input type="checkbox"/> Check <input type="checkbox"/>YES<input type="checkbox"/> if the minor listed in Item 4A, who is represented by a <input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/> court-appointed guardian or conservator, live in a household other <input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/> than the parents <input type="checkbox"/> household(s), and have a vested ownership in the <input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/> farm. <input type="checkbox"/> Check <input type="checkbox"/>NO<input type="checkbox"/> if the minor, who is represented by a court-<input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/> appointed guardian or conservator, does not live in a separate</p>

	<p>household other than the parents household(s), and does not have a vested ownership in the farm.</p> <p>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.</p>
<p>5A Citizenship Status of Members and Shareholders</p>	<p>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.</p> <p>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 5B.</p>
<p>5B Individual members or shareholders who are aliens</p>	<p>For each member or shareholder who is an alien lawfully admitted into the U.S., list that member's name and indicate whether this person possesses a valid Resident Alien Card (Form I-551).</p> <p>Check NO for any non-U.S. citizen who does not possess Form I-551.</p>

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.)**

<p>1A 1E Contributions provided by the entity or joint operation</p>	<p>Enter the percentages of capital, 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).</p> <p>If all labor and management is provided by the members and no labor or management is hired, enter 0%.</p>
<p>2A 2H Contributions made by the members to this farming operation</p>	<p>If any member provides capital, land or equipment to the farming operation identified in Part A, enter the member's name and the percentage contributed.</p> <p>Use Items 2D and 2F to indicate if a member contributes owned land or equipment to the entity or joint operation's farming operation. Do not include land or equipment owned by a member and leased to the farming operation.</p> <p>If any member provides hired labor, labor they do themselves, hired management or management they do themselves, enter the member's name and percentage of each contribution in Items 2G and 2H.</p> <p>Check the applicable box if a member provides 1000 or more hours of active personal labor to the farming operation identified in Part A.</p>

	Enter the member's percentage of active personal management to the farming operation identified in Part A.
Entity's Name	Enter 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.)**

1A ♦ 1G Land	<p>Enter the following information for ALL land that is operated by the farming operation identified in Part A:</p> <ul style="list-style-type: none"> <li>A) Farm number, state and county where located</li> <li>B) Name of the entity, joint operation or member who contributes the land</li> <li>C) Check the applicable box to show whether land is owned, leased to someone, or leased from someone</li> <li>D) Name of the individual, entity or joint operation to whom or from whom the land is leased</li> <li>E) Acres owned or rented on the farm</li> <li>F) The per acre amount of cash rent, or the percentage of the crop shared with the landlord</li> </ul> <p><b>Note:</b> ♦♦ 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.</p> <ul style="list-style-type: none"> <li>G) Check the box if the farming operation identified in Part A had ♦♦♦♦♦♦♦♦♦♦ this same land interest in the prior crop year.</li> </ul>
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**Part F ♦ Items 1-3 Capital Sources and Uses**

1 Source of Farming Capital	Indicate 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 equipment ♦	<p>Check 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.</p> <p>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.</p> <p>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.</p>
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,

	<p>joint operation or entity with an interest in the farming operation identified in Part A, and complete Items 3A ♦ 3E.</p> <p>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.</p>
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**Part G ♦ Items 1-3 Equipment (All percentages are based on annual rental values.)**

1 Owned equipment	<p>Enter the percent of ALL equipment used in this farming operation which is owned by the entity or joint operation identified in Part A.</p> <p>If no equipment used in this farming operation is owned by the entity or joint operation identified in Part A, enter 0%.</p>
2A ♦ 2C Leased equipment	<p>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:</p> <p style="margin-left: 40px;">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</p> <p>If leased equipment is not used in this farming operation, enter 0%.♦♦♦♦♦♦♦♦♦♦♦♦♦♦♦♦ GO TO Part H.</p>
2D Source of leased of equipment and interest in the farming operation	<p>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.</p> <p>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.</p> <p>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.</p>
3 Lease Agreement	<p>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.</p>
Entity♦s Name	<p>Enter the name of the farming operation identified in Part A at the top of the page.</p>

**Part H ♦ Item 1 Custom Services**

1 Utilization of custom services♦	<p>Utilization of custom services by the farming operation identified in Part A.</p> <p><b>Note:</b> ♦ Does not apply:</p>
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	<p>? to services for chemical and fertilizer application;                  ? to the harvesting of crops, <u>OR</u>                  ? if all the land in the farming operation is owned.</p> <p>Check <input type="checkbox"/> NO <input type="checkbox"/> if custom farming services will not be utilized in this operation, and GO TO Part I.</p> <p>Check <input type="checkbox"/> YES <input type="checkbox"/> if custom farming services will be utilized in the farming operation identified in Part A, and complete all items in Part H.</p>
<p>1A <input type="checkbox"/> 1D                  Custom services will be utilized <input type="checkbox"/></p>	<p>Provide the following information for all custom farming services utilized by the farming operation identified in Part A:</p> <p>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. <input type="checkbox"/> GO TO Part I.</p>

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

<p>1                  Other Labor</p>	<p>Enter 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.</p>
<p>2A                  Source of hired labor and leased equipment <input type="checkbox"/></p>	<p>Check <input type="checkbox"/> NO <input type="checkbox"/> if NONE of the hired labor for the farming operation identified in Part A originated from the source of leased equipment in Part G.</p> <p>Check <input type="checkbox"/> YES <input type="checkbox"/> if ANY of the hired labor for the farming operation identified in Part A originated from the source of leased equipment in Part G. <input type="checkbox"/></p> <p><i>Acceptable documentation of equipment lease and hired labor agreements may be required for compliance purposes.</i></p>
<p>2B                  Source of hired labor and custom services <input type="checkbox"/></p>	<p>Check <input type="checkbox"/> NO <input type="checkbox"/> if NONE of the hired labor for the farming operation identified in Part A was included in the custom services shown in Part H.</p> <p>Check <input type="checkbox"/> YES <input type="checkbox"/> if ANY of the hired labor for the farming operation identified in Part A was included in the custom services shown in Part H. <input type="checkbox"/></p> <p><i>Acceptable documentation of custom services and hired labor agreements may be required for compliance purposes. <input type="checkbox"/> <input type="checkbox"/> GO TO Part J.</i></p>

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

<p>1</p>	<p>In column A, list each member or shareholder of the farming operation</p>
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Active Personal Management	<p>who is contributing active personal management.</p> <p>In column B, enter for each person in column A the type of management duties provided to the farming operation. ❖</p>
2 Hired Management	<p>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. Enter the percentage of hired management contributed to the farming operation. ❖❖</p> <p><b>Note:</b> ❖ This includes management by an administrator or trustee who receives compensation for this service or activity.</p>
3 Other Management	<p>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. Enter the percentage of other management contributed to the farming operation. ❖❖</p> <p>If the entity is an estate or trust, list management provided by the executor, administrator or trustee(s) in this block.</p> <p><b>Note:</b> ❖ This includes management by an administrator or trustee who does not receive compensation for this activity. ❖ GO TO Part K.</p>

**Part K ❖ Remarks**

Remarks	<p>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.</p> <p>Include references to any and the number of CCC-902E Continuation pages completed and attached. ❖ GO TO Part L.</p>
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**Part L ❖ Items 1-3 Certification (For Joint Ventures and General Partnerships, a Signature is Required for Each Member.)**

1 Signature (By)	<p>An individual member or an authorized representative of the legal entity identified in Part A must sign the certification.</p> <p>If a joint operation, each member of the joint operation identified in Part A <b>must</b> sign the certification.</p> <p>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.</p>
2 Title/	<p>If the individual members sign the document, this field should be left blank.</p>



<p>Relationship</p>	<p>If an authorized representative for the legal entity identified in Part A signs the CCC-902E, use this field to show the individual's representative capacity. (For example, agent or attorney-in-fact.)</p>
<p>3 Date</p>	<p>Enter date CCC-902E was signed.</p>