

<b>FSA-521A</b> (Proposal 2)	<b>U.S. DEPARTMENT OF AGRICULTURE</b> <b>Farm Service Agency</b>  <b>EMERGENCY RELIEF PROGRAM</b> <b>(ERP) PHASE 2 ALLOWABLE</b> <b>GROSS REVENUE WORKSHEET</b>	1. Applicant Name:	2. Application Number:
		3. Recording State Name/Code:	4. Recording County Name/Code:

**SECTION A –DISASTER YEAR**

5. Select Disaster Year:  2020 OR  2021

**SECTION B – IDENTIFY SPECIAL REVENUE CONDITIONS**

6. Are you a new producer in 2020 or 2021 that did not have any allowable gross revenue in 2018 or 2019?

- YES If “YES”, complete Section D, complete Sections E through G to calculate **Expected Allowable Disaster Year Revenue**, and then complete Sections H and K
- NO If “NO”, continue to Item 7

7. Do you have allowable gross revenue in 2018 or 2019, but your operation has undergone a decrease in operating capacity from Benchmark Year to Disaster Year?

- YES If “YES”, complete Section C and D, complete Sections E through G to calculate **Expected Decreased Revenues**, and then complete Sections I and K
- NO If “NO”, continue to Item 8

8. Do you have allowable gross revenue in 2018 or 2019, but your operation has undergone an increase in operating capacity from Benchmark Year to Disaster Year?

- YES If “YES”, complete Section C and D, complete Sections E through G to calculate **Expected Increased Revenues**, and then complete Sections J and K
- NO If “NO”, complete Section C and Section D, and then complete Section K

**SECTION C – ACTUAL ALLOWABLE BENCHMARK YEAR REVENUE**

Enter allowable gross revenue items based only on the selected Benchmark Year (refer to How to Determine Allowable Gross Revenue Table on Form FSA-521).

9. Enter amount of allowable gross revenue from sales of eligible crops purchased for resale that had a change in characteristic due to the time held, such as a plant purchased at a size of 2 inches and sold as an 18-inch plant after 4 months (Schedule F Line 1c):

10. Enter amount of allowable gross revenue from sales of eligible crops grown and sold in the United States and its Territories by the applicant; also include sales of eligible crops grown by the applicant resulting from value added through post-production activities that could have been reported on IRS Schedule F (example: strawberries into jam); and also include sales of aquatic species that are grown as food for human or livestock consumption, for industrial or biomass uses, as fish raised as feed for fish that are consumed by humans, as ornamental fish propagated and reared in an aquatic medium (Schedule F Line 2):

11. Enter amount of allowable gross revenue from the taxable amount of cooperative distributions directly related to the sale of eligible crops produced by the applicant such as: per-unit allocations paid to patrons for gross grain sales (Schedule F Line 3a; Form 1099-PATR):

12. Enter amount of allowable gross revenue from agricultural program payments such as ARC/PLC, BCAP, LDP, MLG – repayment of CCC loans less than the original amount, MFP, and STRP (Schedule F Line 4a, or Form 1099-G):

13. Enter amount of allowable gross revenue from CCC loans reported under election if elected to be treated as income and reported to IRS when all or part of the production is used as collateral to secure the loan; and forfeited CCC loans (Schedule F Line 5a - 5c, Form 1099-A):

14. Enter amount of allowable gross revenue from crop insurance proceeds less administrative fees and premiums, NAP payments less administrative fees and premiums, 2017 WHIP payments, OFSLP payments, ELAP payments specific to aquaculture, payments received through grant agreements with FSA for losses of eligible crops, grants from the Department of Commerce, NOAA, and State program funds for the direct loss of eligible crops or the loss of revenue for eligible crops (Schedule F Line 6):

15. Enter amount of other allowable gross revenue directly related to the production of eligible crops that the IRS requires the applicant to report, such as but not limited to: commodity specific income received from state or local governments (Schedule F Line 8):

**16. Total Actual Allowable Benchmark Year Revenue** (sum Items 9 through 15):

**SECTION D – ACTUAL ALLOWABLE DISASTER YEAR REVENUE**

Enter allowable gross revenue items based only on the selected Disaster Year from Item 5 (refer to How to Determine Allowable Gross Revenue Table on Form FSA-521).

17. Enter amount of allowable gross revenue from sales of eligible crops purchased for resale that had a change in characteristic due to the time held, such as a plant purchased at a size of 2 inches and sold as an 18-inch plant after 4 months (Schedule F Line 1c):

18. Enter amount of allowable gross revenue from sales of eligible crops grown and sold in the United States and its Territories by the applicant (example would corn sold as grain); also include sales of eligible crops grown by the applicant resulting from value-added through post-production activities that would have been reported on IRS Schedule F (example: strawberries into jam); and also include sales of aquatic species that are grown as food for human or livestock consumption, for industrial or biomass uses, as fish raised as feed for fish that are consumed by humans, as ornamental fish propagated and reared in an aquatic medium (Schedule F Line 2):

19. Enter amount of allowable gross revenue from the taxable amount of cooperative distributions directly related to the sale of eligible crops produced by the applicant such as: per-unit allocations paid to patrons for gross grain sales (Schedule F Line 3a or Form 1099-PATR):

20. Enter amount of allowable gross revenue from agricultural program payments such as ARC/PLC, BCAP, LDP, MLG – repayment of CCC loans less than the original amount, MFP, STRP, and ERP Phase 1 payments issued to another person or entity for the applicant's share of an eligible crop regardless of the tax year in which the payment would be reported to the IRS (Schedule F Line 4a, or Form 1099-G):

21. Enter amount of allowable gross revenue from CCC loans reported under election if elected to be treated as income and reported to IRS when all or part of the production is used as collateral to secure the loan; and forfeited CCC loans (Schedule F Line 5a - 5c, Form 1099-A):

22. Enter amount of allowable gross revenue from crop insurance proceeds less administrative fees and premiums, NAP payments less administrative fees and premiums, OFSLP payments, ELAP payments specific to aquaculture, payments received through grant agreements with FSA for losses of eligible crops, grants from the Department of Commerce, NOAA, and State program funds for the direct loss of eligible crops or the loss of revenue for eligible crops (Schedule F Line 6):

23. Enter amount of other allowable gross revenue directly related to the production of eligible crops that the IRS requires the applicant to report, such as but not limited to: commodity specific income received from state or local governments (Schedule F Line 8):

**24. Total Actual Allowable Disaster Year Revenue** (sum Items 17 through 23):



**SECTION H – TOTAL EXPECTED ALLOWABLE DISASTER YEAR REVENUE**

38. Total Expected Allowable Disaster Year Revenue from Eligible Value-Added Based Commodities (total from Item 27):

39. Total Expected Allowable Disaster Year Revenue from Eligible Yield-Based Crops/Commodities (total from Item 34):

40. Total Expected Allowable Disaster Year Revenue from Eligible Inventory-Based Crops/Commodities (total from Item 37):

41. Total Expected Allowable Disaster Year Revenue (sum Items 38 through 41):

**SECTION I – TOTAL ADJUSTED BENCHMARK YEAR REVENUE FROM DECREASED OPERATING CAPACITY**

42. Total Actual Allowable Benchmark Year Revenue (total from Item 16)

43. Total Expected Decreased Revenue from Eligible Value-Added Based Commodities (total from Item 27):

44. Total Expected Decreased Revenue from Eligible Yield-Based Crops/Commodities (total from Item 34):

45. Total Expected Decreased Revenue from Eligible Inventory-Based Crops/Commodities (total from Item 37):

46. Total Adjusted Benchmark Year Revenue from Decreased Operating Capacity (subtract Items 43 through 45 from Item 42):

**SECTION J – TOTAL ADJUSTED BENCHMARK YEAR REVENUE FROM INCREASED OPERATING CAPACITY**

47. Total Actual Allowable Benchmark Year Revenue (total from Item 16)

48. Total Expected Increased Revenue from Eligible Value-Added Based Commodities (total from Item 27):

49. Total Expected Increased Revenue from Eligible Yield-Based Crops/Commodities (total from Item 34):

50. Total Expected Increased Revenue from Eligible Inventory-Based Crops/Commodities (total from Item 37):

51. Total Adjusted Benchmark Year Revenue from Increased Operating Capacity (sum Items 47 through Item 50):

**SECTION K – TOTAL ALLOWABLE BENCHMARK YEAR AND ALLOWABLE DISASTER YEAR REVENUE**

52. Total Allowable Benchmark Year Revenue (total from either Item 16, Item 41, Item 46, or Item 51):

53. Total Allowable Disaster Year Revenue (total from Item 24):