

<b>FSA-524-A</b> <b>U.S. DEPARTMENT OF AGRICULTURE</b> Farm Service Agency  <div style="text-align: center;"><b>EMERGENCY RELIEF PROGRAM (ERP) 2022          TRACK 2 TAX YEAR REVENUE WORKSHEET</b></div>	1. Producer's Name (Person or Legal Entity):  <hr/> 2. Application Number:
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<b>SECTION A – BENCHMARK YEAR REVENUE</b>	
<i>Enter allowable gross revenue items based on the tax year selected for Benchmark Year, either tax year 2018 or 2019.</i>	
3. Enter amount of allowable gross revenue from sales of eligible crops and commodities grown in the United States and its Territories by the producer (example: corn sold as grain):	
4. Enter amount of allowable gross revenue from sales of eligible crops and commodities resulting from value added through post-production activities that were reportable on IRS Schedule F, excluding any amount that was reportable on IRS Schedule C (example: strawberries made into jam):	
5. 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 (example: a plant purchased at a size of 2 inches and sold as an 18-inch plant after 4 months):	
6. Enter amount of allowable gross revenue from 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, and as ornamental fish propagated and reared in an aquatic medium:	
7. Enter amount of allowable gross revenue from federal crop insurance proceeds for eligible crops less administrative fees and premiums:	
8. Enter amount of allowable gross revenue from NAP payments for eligible crops less service fees and premiums:	
9. Enter amount of allowable gross revenue from private crop insurance proceeds for eligible crops:	
10. Enter amount of allowable gross revenue from benefits for eligible crops for the following agricultural programs: ARC/PLC, BCAP, CFAP 1, CFAP 2, LDP, MLG repayment of CCC loans less than the original amount, MFP, STRP, 2017 WHIP payments, 2018/2019 WHIP+ payments, QLA payments, OFSLP payments, and ELAP payments specific to aquaculture:	
11. Enter amount of total revenue from benefits for eligible crops for the following: net gains from hedging, payments through grant agreements with FSA, grants from the Department of Commerce, grants from NOAA, and State programs for the direct loss of eligible crops or the loss of revenue for eligible crops:	
12. Enter amount of allowable gross revenue from cooperative distributions directly related to the sale of eligible crops produced by the producer, such as per-unit allocations paid to patrons for gross grain sales:	
13. Enter amount of allowable gross revenue from CCC loans for eligible crops 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 for eligible crops:	
14. Enter amount of allowable gross revenue from CCC loan proceeds for eligible crops if elected to be treated as income in a prior year less the tax basis in year of repayment:	
15. Enter amount of other allowable gross revenue directly related to the production of eligible crops that the IRS requires the producer to report, including but not limited to commodity-specific income received from state or local governments:	
<b>16. Total Benchmark Year Revenue</b> (sum Items 3 through 15):	

1. Producer's Name:		2. Application Number:	
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## SECTION B – DISASTER YEAR REVENUE

*Enter allowable gross revenue items based on the Representative Revenue Year selected for Disaster Year, either tax year 2022 or 2023.*

17. Enter amount of allowable gross revenue from sales of eligible crops and commodities grown in the United States and its Territories by the producer (example: corn sold as grain):	
18. Enter amount of allowable gross revenue from sales of eligible crops and commodities resulting from value added through post-production activities that were reportable on IRS Schedule F, excluding any amount that was reportable on IRS Schedule C (example: strawberries made into jam):	
19. 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 (example: a plant purchased at a size of 2 inches and sold as an 18-inch plant after 4 months):	
20. Enter amount of allowable gross revenue from 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:	
21. Enter amount of allowable gross revenue from federal crop insurance proceeds for eligible crops less administrative fees and premiums:	
22. Enter amount of allowable gross revenue from NAP payments for eligible crops less service fees and premiums:	
23. Enter amount of allowable gross revenue from private crop insurance proceeds for eligible crops:	
24. Enter amount of allowable gross revenue from benefits for eligible crops for the following agricultural programs: ARC/PLC, BCAP, CFAP 1, CFAP 2, LDP, MLG repayment of CCC loans less than the original amount, MFP, STRP, 2017 WHIP payments, 2018/2019 WHIP+ payments, QLA payments, OFSLP payments, ELAP payments specific to aquaculture, and ERP 2022 Track 1 payments issued to another person or entity for the producer's share of an eligible crop, regardless of the tax year in which the payment would be reported to IRS:	
25. Enter amount of total revenue from benefits for eligible crops for the following: net gains from hedging, payments through grant agreements with FSA, grants from the Department of Commerce, grants from NOAA, and State programs for the direct loss of eligible crops or the loss of revenue for eligible crops:	
26. Enter amount of allowable gross revenue from cooperative distributions directly related to the sale of eligible crops produced by the producer, such as per-unit allocations paid to patrons for gross grain sales:	
27. Enter amount of allowable gross revenue from CCC loans for eligible crops 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 for eligible crops:	
28. Enter amount of allowable gross revenue from CCC loan proceeds for eligible crops if elected to be treated as income in a prior year less the tax basis in year of repayment:	
29. Enter amount of other allowable gross revenue directly related to the production of eligible crops that the IRS requires the producer to report, including but not limited to commodity-specific income received from state or local governments:	
<b>30.Total Disaster Year Revenue</b> (sum Items 17 through 29):	

1. Producer's Name:	2. Application Number:
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**SECTION C – ADJUSTED BENCHMARK YEAR REVENUE**

<b>ATTENTION</b>	<p style="text-align: center;"><i>Section C is <b>only applicable to</b> applicants who applied for ERP Phase 2 and used 2022 as their Representative Revenue Year and need to adjust Benchmark Year Revenue. All other applicants who need to adjust Benchmark Year Revenue must use the Expected Revenue Option.</i></p> <p style="text-align: center;"><i>Complete this section to adjust Benchmark Year Revenue when operation capacity increased or decreased in Representative Revenue Year 2023 as compared to the Benchmark Year, or if there is no allowable gross revenue in 2018 or 2019 because the applicant is a new producer in 2020 or 2021.</i></p>
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**ELIGIBLE YIELD-BASED CROPS AND COMMODITIES**

31. Crop or Commodity:	32. Expected Acres:	33. Expected Yield/Acre:	34. Unit of Measure:	35. Expected Price/Unit:	36. Expected Revenue:
<b>37. Total Expected Revenue from Eligible Yield-Based Crops and Commodities</b> (sum amounts in column for Item 36):					

**ELIGIBLE VALUE-ADDED COMMODITIES**

38. Commodity:	39. Expected Revenue:
<b>40. Total Expected Revenue from Eligible Value-Added Commodities</b> (sum amounts in column for Item 39):	

**ELIGIBLE INVENTORY-BASED CROPS AND COMMODITIES**

41. Crop or Commodity:	42. Expected Revenue:
<b>43. Total Expected Revenue from Eligible Inventory Crops and Commodities</b> (sum amounts in column for Item 42):	

**TOTAL ADJUSTMENTS FOR BENCHMARK YEAR REVENUE**

<b>44. Total Adjustments from an Increase in Operation Capacity</b> (sum Item 37, Item 40, and Item 43; leave blank if no increase in operation capacity):	
<b>45. Total Adjustments from a Decrease in Operation Capacity</b> (sum Item 37, Item 40, and Item 43; leave blank if no decrease in operation capacity):	
<b>46. Total Adjustments for New Producer in 2020 or 2021</b> (sum Item 37, Item 40, and Item 43; leave blank if not a new producer in 2020 or 2021):	

1. Producer's Name:	2. Application Number:
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**SECTION D – CROP VALUE FOR DAFP-APPROVED CROPS**

**ATTENTION**

*Section D is **only applicable to** applicants who applied for ERP Phase 2 and used 2022 as their Representative Revenue Year and will include the crop values for DAFP-approved crops in allowable gross revenue for Benchmark Year and Disaster Year. All other applicants using crop values and that do not have revenue directly from sales must use the Expected Revenue Option.*

*Complete this section to include the value of DAFP-approved crops in allowable gross revenue for Benchmark Year and Disaster Year. .*

**VALUE OF DAFP-APPROVED CROPS PRODUCED BUT NOT SOLD IN THE BENCHMARK YEAR**

*Enter the value of all DAFP-approved crops produced but not sold for the selected Benchmark Year.*

47. Crop:	48. Total Production (in Units):	49. Price per Unit:	50. Value:
<b>51. Total Value of DAFP-Approved Crops Produced but Not Sold in the Benchmark Year</b> (sum amounts in column for Item 50):			

**VALUE OF DAFP-APPROVED CROPS PRODUCED BUT NOT SOLD IN THE DISASTER YEAR**

*Enter the value of all DAFP-approved crops produced but not sold for Representative Revenue Year 2023.*

52. Crop:	53. Total Production (in Units):	54. Price per Unit:	55. Value:
<b>56. Total Value of DAFP-Approved Crops Produced but Not Sold in the Disaster Year</b> (sum amounts in column for Item 55):			

**SECTION E – TOTAL BENCHMARK AND DISASTER YEAR REVENUE**

<b>57. Total Benchmark Year Revenue</b> (sum Item 16, Item 44, Item 46, and Item 51; then subtract Item 45):	
<b>58. Total Disaster Year Revenue</b> (sum Item 30 and Item 56):	