

CCC-943 (proposal 6)	U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation	FOR COUNTY OFFICE USE ONLY	
75% OF AVERAGE GROSS INCOME FROM FARMING, RANCHING, OR FORESTRY CERTIFICATION		1. Recording State <i>Name Code</i>	2. Recording County <i>Name Code</i>
		3. Program Year	4. Application Number

5. Return completed form to: (Name and Address FSA County office or USDA Service Center)

PART A – APPLICANT INFORMATION

6. Name of Individual or Legal Entity <i>(If general partnership or joint venture, complete only for each member)</i>			7. Taxpayer Identification Number (TIN) <i>(Social Security Number, for Individual; or Employer Identification Number, for Legal Entity)</i>		
8A. Address Line 1			9A. Primary Phone Number ☐ Home ☐ Cell		
8B. Address Line 2			9B. Alternate Phone Number ☐ Home ☐ Cell		
8C. City	8D. State	8E. Zip	10. Email Address		

PART B – CERTIFICATION OF AVERAGE GROSS INCOME FROM FARMING, RANCHING, OR FORESTRY

After reviewing definitions and instructions provided on page 3, select the applicable Item 11A or 11B:

11A. ☐ **YES** at least 75% of the individual's or legal entity's average gross income for the three applicable tax years was derived from farming, ranching, or forestry operations; **AND**

A certification from a licensed enrolled agent, CPA, or an attorney is submitted to the FSA/USDA Service Center identified in Item 5, attesting that at least 75% of the individual's or legal entity's average gross income for the three applicable tax years was derived from farming, ranching, or forestry operations. The enrolled agent, CPA and/or Attorney may meet this requirement by completing Part C below or providing a similar statement that is acceptable to FSA; **OR**

11B. ☐ **NO** the individual or legal entity in Item 1 does not meet one or both of the above conditions.

PART C – CERTIFICATION BY INDIVIDUAL OR ENTITY

By signing this form:

- I acknowledge that I have read and reviewed all definitions and requirements on Page 3 of this form;
- I certify, if applicable, that all information contained in any certification from an enrolled agent, CPA, or an attorney submitted to FSA as described in this CCC-943 is true and correct, and is consistent with the tax returns filed with the IRS for myself or the legal entity identified in Item 5;
- I certify that I am authorized under applicable state law to sign this certification on behalf of the legal entity identified in Item 5 (for legal entity only).

12. Signature	13. Title/Relationship of Representative	14. Date (MM/DD/YYYY)

DATE STAMP

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PART D – CERTIFICATION BY ENROLLED AGNET, CERTIFIED PUBLIC ACCOUNTANT, OR ATTORNEY

By signing this form:

- I acknowledge that I have read and reviewed all definitions and requirements on Page 3 of this form;
- I certify the producer identified in Item 6 and TIN in Item 7 has met the minimum requirements to be eligible for the exception to the Payment Limitation as specified in Part B above.

15. Signature (Enrolled Agent (EA), Certified Public Accountant (CPA)/Attorney)	16. Title (EA/CPA/Attorney)	17. State/License Number	18. Date (MM/DD/YYYY)
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Privacy Act Statement: Privacy Act Statement: The following statement is made in accordance with the Privacy Act of 1974 (5 U.S.C. 552a – as amended). The authority for requesting the information identified on this form is the Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), and the American Relief Act, 2025 (Pub. L. 118-158). The information will be used to determine eligibility for program benefits. The information collected on this form may be disclosed to other Federal, State, Local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in applicable Routine Uses identified in the System of Records Notice for USDA/FSA-2, Farm Records File (Automated). Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility for applicable program benefits.

Public Burden Statement: According to the Paperwork Reduction Act requirement, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0560-____, and the collection is voluntary. The time required to complete this information collection is estimated to average 30 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Sends comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden by emailing to: askusda.gov (OMB No. 0560-XXXX).

Non-Discrimination Statement: In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at [How to File a Program Discrimination Complaint | USDA](#) and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov.

USDA is an equal opportunity provider, employer, and lender.

GENERAL INFORMATION

For certain authorized programs, individuals or legal entities (other than general partnerships and joint ventures) that receive applicable payments, directly or indirectly, **may** be eligible for additional benefits or expanded payment eligibility by completing this form.

For a legal entity to qualify for the maximum adjustment to benefits or payment eligibility, all members of legal entities requesting to receive payment(s) from applicable programs, directly or indirectly, must also complete this form and provide the required certification from a CPA or attorney.

HOW TO DETERMINE GROSS INCOME

Applicable Tax Years- The period for calculation will be the three taxable years preceding the most immediately preceding complete taxable year for the program year indicated in box 3. For example, the 3-year period for the calculations for program year 2024 would be the taxable years of 2020, 2021, and 2022.

Gross Income is the individual's or legal entity's IRS-reported total income or equivalent (see below) consisting of both farm and nonfarm income.

Individual – Internal Revenue Service (IRS) Form 1040 filers, total income

Trust or Estate – IRS Form 1041 filers, total income

Corporation – IRS Form 1120 filers, total income

Limited Partnership (LP), Limited Liability Company (LLC), Limited Liability Partnership (LLP) or Similar Entity – the gross income is the total income as reported to the IRS

Tax-exempt Organization – the gross income is the total revenue as reported to the IRS.

HOW TO DETERMINE INCOME FROM FARMING, RANCHING, AND FORESTRY OPERATIONS

Income received or obtained from the following sources

<i>Productions of crops, specialty crops, and raw forestry products.</i>	<i>Feeding, rearing, or finishing of livestock.</i>
<i>Production of livestock, aquaculture products used for food; honeybees; and products produced by or derived from livestock.</i>	<i>Payments of benefits, including benefits from risk management practices, crop insurance indemnities, and catastrophic risk protection plans.</i>
<i>Production of farm-based renewable energy.</i>	<i>Sale of land that has been used for agricultural purposes.</i>
<i>Sale, including easements and development rights, of farm, ranch, and forestry land, water or hunting rights, or environmental benefits.</i>	<i>Payments and benefits authorized under any program made available and applicable to payment eligibility and payment limitation rules.</i>
<i>Rental or lease of land or equipment used for farming, ranching, or forestry operations, including water or hunting rights.</i>	<i>Any other activity related to farming, ranching, and forestry, as determined by the Deputy Administrator of Farm Programs.</i>
<i>Processing, packing, storing, and transportation of farm, ranch, forestry commodities including renewable energy.</i>	<i>Any income reported on Schedule F or other schedule used by the person or legal entity to report income from such operations to the IRS, as determined by the Deputy Administrator of Farm Programs.</i>

Beginning in program year 2020, wages or dividends received from a “closely held” corporation, an IC-DISC or a legal entity comprised entirely of family members may be considered farm income when the legal entity is “materially participating” in farming, ranching, or forestry activities. “Materially participating” means more than 50 percent of the legal entity’s gross receipts for each tax year are derived from farming, ranching, or forestry sources. A representative must attach a certification to form CCC-943 attesting that the legal entity “materially participates” in a farm, ranch, or forestry activity.

HOW TO DETERMINE PERCENTAGE OF AVERAGE INCOME FROM FARMING, RANCHING, AND FORESTRY OPERATIONS

- 1) Determine the total gross income and the total income from farming, ranching, and forestry for each of the applicable tax years.
- 2) Total the gross income (both farm and nonfarm income) from all 3 years.
- 3) Total the income from farming, ranching and forestry from all 3 years.
- 4) Calculate the percentage of average gross farm income by dividing the result of step 3 by the result of step 2. The percentage calculated must be equal to; or greater than 75 percent to qualify for the increased payment limitation.

This form can only be signed by the individual authorized under state law to sign this certification for the legal entity identified in Item 6.