

FSA-1122 (06-13-23) U.S. DEPARTMENT OF AGRICULTURE Farm Service Agency PANDEMIC ASSISTANCE REVENUE PROGRAM (PARP) APPLICATION	1. Recording State	2. Program Year 2020
	3. Recording County	4. Application Number

NOTE: The following statement is made in accordance with the Privacy Act of 1974 (5 USC 552a – as amended). The authority for requesting the information identified on this form is the Consolidated Appropriations Act (Pub. L. 116-260) and 7 CFR Part 9. The information will be used to determine eligibility for program benefits. The information collected on this form may be disclosed to other Federal, State, and 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 program benefits. Payments may be made under the program to which the form applies only to the extent permitted by applicable authorities.

Public Burden Statement (Paperwork Reduction Act): Public reporting burden for this collection is estimated to average 60 minutes per response, including reviewing instructions, gathering and maintaining the data needed, completing (providing the information), and reviewing the collection of information. You are not required to respond to the collection, or USDA may not conduct or sponsor a collection of information unless it displays a valid OMB control number. **RETURN THIS COMPLETED FORM TO LOCAL USDA-FARM SERVICE AGENCY OFFICE.**

PART A – PRODUCER AGREEMENT

The Department of Agriculture (USDA) will make PARP payments to producers who meet the requirements of the program, subject to the availability of funds. The following information is needed for USDA to make a determination that the applicant is eligible to receive a PARP payment. By submitting this application, and upon approval by USDA, the applicant agrees:

1. To comply with regulations set forth in 7 CFR Part 9, subpart D;
2. That a PARP payment will only be made with respect to decreases in revenue for commodities grown in the US, unless the commodity was produced outside the US by a producer located in the US and marketed in the US;
3. To provide, upon request, to USDA all information that is necessary to verify that the information provided on this form is accurate and to allow USDA representative access to all documents and records of the producer, including those in the possession of a third-party such as a warehouse operator, processor or packer;
4. To comply with payment limitation, adjusted gross income, and other rules applicable to the PARP by completing forms:
 - CCC-902, Farm Operating Plan for Payment Eligibility
 - CCC-901, Member Information for Legal Entities, if applicable
 - CCC-941, Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information
 - FSA-1122A, Continuation Sheet For Pandemic Assistance Revenue Program (PARP) Adjusted Revenue, if applicable
 - FSA-1123, Certification of 2020 Adjusted Gross Income, optional
 - CCC-860, Socially Disadvantaged, Limited Resource, Beginning and Veteran Farmer or Rancher Certification, optional
 - AD-2106, Form to Assist in Assessment of USDA Compliance With Civil Rights Laws, optional
 - AD-2047, Customer Data Worksheet, optional;
5. To provide USDA all eligibility documents required for program participation within 60 days from the PARP application deadline. Failure of an individual, entity, or member of an entity to timely submit all eligibility documents required may result in no payment or a reduced payment;
6. To comply with the provisions of the Food Security Act of 1985 that protect highly erodible land and wetlands. All applicants must complete and submit all portions of form AD-1026, Highly Erodible Land Conservation (HELIC) and Wetland Conservation (WC) Certification unless:
 - 6A. i. The applicant does not participate in USDA benefits subject to HELIC and WC compliance except Federal Crop Insurance or PARP, and
 - ii. The applicant only has an interest in land devoted to the production of agricultural commodities that are perennial crops, excluding sugar cane, such as tree fruits, tree nuts, grapes, olives, native pasture and perennial forage. If the applicant produces alfalfa, the applicant must contact the Natural Resources Conservation Service to determine if such production qualifies as the production of a perennial crop; and
 - iii. The applicant has not converted a wetland after December 23, 1985; or
- 6B. i. The applicant does not own or rent land devoted to an agricultural activity including cropland, rangeland, pastureland or forestland; or
- ii. The applicant is a producer of livestock, nursery crops, honey or similar commodity that is not produced from tillage of land;
7. If the applicant meets either the conditions in Item 6A (certification with box 5B on AD-1026) or 6B Certification (certification with box 5A on AD-1026), the applicant is only required to complete Parts A and D of form AD-1026.
8. If the applicant identifies as being a new producer or has increased their operation size between the benchmark year and 2020 they may complete supplemental worksheet FSA-1122 A to request an adjusted revenue.
9. If applicant receives assistance through the Coronavirus Food Assistance Program 1 or 2, Pandemic Livestock Indemnity Program, Spot Market Hog Pandemic Program, or Emergency Relief Program for 2020 after their PARP payment is issued, their PARP payment will be recalculated and the applicant must refund any resulting overpayment.

PART B – PRODUCER INFORMATION

5. Producer Name, Address (City, State and Zip Code) and Phone Number (Include Area Code)

PART C – ALLOWABLE GROSS REVENUE

AGENCY USE ONLY

6. 2018 Allowable Gross Revenue	7. 2019 Allowable Gross Revenue	8. 2020 Allowable Gross Revenue	9. COC Adjusted 2018 Allowable Gross Revenue	10. COC Adjusted 2019 Allowable Gross Revenue	11. COC Adjusted 2020 Allowable Gross Revenue

PART D – PRODUCER CERTIFICATION

I hereby sign and acknowledge under penalty of perjury in accordance with 28 U.S.C. § 1746 and 18 U.S.C. § 1621 that the foregoing is true and correct.

12A. Signature (By)	12B. Title/Relationship of the Individual Signing in the Representative Capacity	12C. Date (MM/DD/YYYY)
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PART E – COUNTY COMMITTEE (COC) DETERMINATION

13. COC or Designee Signature	14. Date (MM/DD/YYYY)	15. Determination <input type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED
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In accordance with Federal civil rights law and USDA civil rights regulations and policies, the USDA, its agencies, offices, and employees participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, 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 http://www.ascr.usda.gov/complaint_filing_cust.html 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.

DATE STAMPED

HOW TO DETERMINE ALLOWABLE GROSS REVENUE (all revenue a producer received reportable to IRS on a "cash basis method" during the applicable calendar year)

Table 1 provides guidance for:

- determining allowable gross revenue source
- what to include/exclude when determining allowable gross revenue.

Table 1.

Allowable gross revenue INCLUDES revenue from the following sources:	Allowable gross revenue EXCLUDES revenue from the following sources:
<p>(1) Sales of agricultural commodities produced by the producer, including sales resulting from value added through post-production activities. (<i>Sched. F Line 2, or other comparable Federal tax form</i>)</p> <p>NOTE: include income from:</p> <ul style="list-style-type: none"> • inventory carried over from the prior tax year • post-production activities (value added) i.e., grapes into wine or strawberries into jam • Commodities not grown in the U.S. (<i>if grown by U.S. producer and marketed in the U.S.</i>) • Interest Charge Domestic International Sales Corporation (IC-DISC) income from the sale of agricultural commodities. <p>(2) Sales of agricultural commodities purchased for resale, less the cost or other basis of such commodities. (<i>Sched. F Line 1C, or other comparable Federal tax form</i>)</p> <p>NOTE: Include CCC loan proceeds if elected to be treated as income in a prior year less the tax basis in year of repayment.</p> <p>NOTE: The sale of eligible aquatic species may only be included if the eligible aquatic species were raised by a commercial operator and in water in a controlled environment.</p> <p>(3) The amount of cooperative distributions directly related to the sale of agricultural commodities produced by the applicant. (<i>Sched F – Line 3a & 3b, or other comparable Federal tax form</i>)</p> <p>(4) Payments received under the following agricultural programs regardless of crop year or program year (<i>Sched F Line 4a, or other comparable Federal tax form</i>):</p> <ul style="list-style-type: none"> • Agriculture Risk Coverage and Price Loss Coverage Program (ARC/PLC) • Biomass Crop Assistance Program (BCAP) • Dairy Margin Coverage Program (DMC) • Loan Deficiency Payment (LDP) and Market Loan Gains (MLG) • Market Facilitation Program (MFP) • Margin Protection Program (MPP Dairy) • Seafood Trade Relief Program (STRP) <p>(5) Commodity Credit Corporation (CCC) loans reported under election if elected to be treated as income and reported to IRS. (<i>Schedule F Line 5a - 5c, or other comparable Federal tax form</i>)</p> <p>(6) Crop insurance proceeds received from FCIC or a private plan of insurance regardless of crop year (as reported to IRS). (<i>Schedule F Line 6, or other comparable Federal tax form</i>)</p> <p>(7) Federal disaster program payments under the following programs regardless of the crop year or program year (<i>Schedule F Line 6, or other comparable Federal tax form</i>):</p> <ul style="list-style-type: none"> • 2017 Wildfire and Hurricanes Indemnity Program (WHIP) • Emergency Assistance for Livestock, Honeybees, and Farm Raised Fish Program (ELAP) • Livestock Forage Disaster Program (LFP) • Livestock Indemnity Program (LIP) • Noninsured Crop Disaster Assistance Program (NAP) • Milk Loss Program • On-Farm Storage Loss Program (OFSLP) • Tree Assistance Program (TAP) • Wildfires and Hurricanes Indemnity Program+ (WHIP+) <p>(8) Payments issued through grant agreements with FSA for losses of agricultural commodities</p> <p>(9) Revenue from raised breeding livestock (<i>Sched 4797 Part 1 & II column (d), or other comparable Federal tax form</i>)</p> <p>(10) Revenue earned as a cattle feeder operation</p> <p>(11) NOAA grants and State program funds providing direct payments for the loss of agricultural commodities or the loss of revenue from agricultural commodities</p> <p>(12) Other revenue directly related to the production of agricultural commodities that IRS requires the applicant to report as income including but not limited to:</p> <ul style="list-style-type: none"> • Federal and State gas/fuel tax credits • Income from by-passed (unharvested) acres • Commodity specific income received from State or local governments. <p>(13) Pandemic Market Volatility Assistance Program (PMVAP) benefits received, regardless of the calendar year in which the payment was received.</p>	<p>(1) Pandemic Assistance from:</p> <ul style="list-style-type: none"> • Coronavirus Food Assistance Program (CFAP) 1 • Coronavirus Food Assistance Program (CFAP) 2 • Pandemic Livestock Indemnity Program (PLIP) • Spot Market Hogs Pandemic Program (SMHPP) <p>NOTE: If a CFAP payment was received in calendar year 2020, and was included on Schedule F line 4a for calendar year 2020, the amount of the CFAP payment received will need to be deducted from that line item amount when figuring 2020 allowable gross revenue.</p> <p>(2) 2020 Emergency Relief Program (ERP) Payments</p> <p>NOTE: The PARR software will automatically deduct all payments received from the Pandemic programs listed above and the 2020 ERP program during the payment calculation.</p> <p>(3) Wild free-roaming animals</p> <p>(4) Horses and other animals used for racing or wagering</p> <p>(5) Aquatic species that are NOT grown:</p> <ul style="list-style-type: none"> • as food for human or livestock consumption, • for industrial or biomass uses, • as fish raised as feed for fish that are consumed by humans, or • as ornamental fish propagated and reared in an aquatic medium. <p>(6) <i>Cannabis sativa L.</i> and any part of that plant including the seeds, thereof and all derivatives, extracts, cannabinoids, isomers, acids, salts, and salts of isomers, whether growing or not, with a delta-9 tetrahydrocannabinol concentration of more than 0.3 percent on a dry weight basis, that is grown under a license or other required authorization issued by the applicable governing authority that permits the production of hemp</p> <p>(7) Timber</p> <p>(8) Resale of items not held for characteristic change</p> <p>(9) Income from a pass-through entity such as an S Corporation or LLC</p> <p>(10) Conservation Program payments</p> <p>(11) Certificate Exchanges</p> <p>(12) Any pandemic assistance payments that were not for the loss of agricultural commodities or the loss of revenue from agricultural commodities, including, but not limited to:</p> <ul style="list-style-type: none"> • cost-share assistance • loss of buildings, • etc. <p>(13) Custom hire income (<i>Sched F Line 7, or other comparable Federal tax form</i>)</p> <p>(14) Net gain from hedging or speculation</p> <p>(15) Wages, salaries, and tips</p> <p>(16) Cash rent</p> <p>(17) Rental of equipment or supplies</p> <p>(18) Revenue earned as a contract producer.</p>

Note: An applicant is not required to have filed a Schedule F to determine Allowable Gross Revenue. If an applicant did not file a Schedule F, the applicant will use the applicable federal tax form filed to determine Allowable Gross Revenue in the same manner as if a Schedule F was filed.