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FSA-892
(07-13-18)

U.S. DEPARTMENT OF AGRICULTURE
Commodity Credit Corporation

REQUEST FOR AN EXCEPTION TO THE 2017 WHIP PAYMENT LIMITATION OF $125,000

2017 Wildfires and Hurricanes Indemnity Program (WHIP) Only

1. Return completed form to:

(Name and address of FSA county office or USDA Service Center)

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 7 CRF Part 760, subpar O; and the Bipartisan Budget Act of 2018 (Pub. L 115-123). 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 nongovernment entities that have been authorized access to the information by statue 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).*

Public Burden Statement (Paperwork Reduction Act)**: Public reporting burden for this collection is estimated to average 5 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 FSA may not conduct or sponsor a collection of information unless it displays a valid OMB control number.* ***RETURN THIS COMPLETED FORM TO YOUR COUNTY FSA OFFICE.

2. Name and Address *(Including Zip Code)* of Individual or Legal Entity *(If general partnership or joint venture, complete only for each member)*	**3. Taxpayer Identification Number (TIN) *(Social Security Number for Individual; or Employer Identification Number for Legal Entity.***

PART A – REQUIREMENTS FOR WHIP PAYMENT LIMITATION EXCEPTION

4. 2017 WHIP payments received directly or indirectly by an individual or a legal entity are subject to a $125,000 payment limitation. However, an exception to the $125,000 payment limitation is available in which case 2017 WHIP payments are subject to a $900,000 payment limitation, but only if both of the following conditions are met:

- at least 75% of the individual's or legal entity's average adjusted gross income (AGI) for the taxable years of 2013, 2014, and 2015 was derived from farming, ranching or forestry operations.
- a certification from a licensed CPA or an attorney is submitted to the FSA/USDA Service Center identified in item 1, attesting that at least 75% of the individual's or legal entity's average AGI for the taxable years of 2013, 2014 and 2015 was derived from farming, ranching, or forestry operations. The CPA and/or Attorney may meet this requirement by completing Part C below or providing a similar statement that is acceptable to FSA.

Based on the above statements, select the applicable box below:

A. ☐ **YES *(Requesting $900,000 Payment Limitation)*** B. ☐ **NO *(your payment limitation is $125,000)***

PART B – CERTIFICATION BY INDIVIDUAL OR ENTITY

By signing this form:

- I acknowledge that I have read and reviewed all definitions and requirements on Page 2 of this form;
- I certify, if required, that all information contained in a certification from a CPA or an attorney is true and correct, and is consistent with the 2013, 2014 and 2015 tax returns filed with the IRS for myself or the legal entity that is seeking participation in 2017 WHIP;
- I acknowledge, if required, that failure to provide the certification described in this FSA-892 to FSA will result in a $125,000 WHIP payment limitation;
- I certify that I am authorized under applicable state law to sign this certification on behalf of the legal entity identified in Item 2 (for legal entity only).

5. Signature (By)	6. Title/Relationship of the Individual if Signing in a Representative Capacity for a Legal Entity	7. Date *(MM-DD-YYYY)*

PART C – CERTIFICATION BY CERTIFIED PUBLIC ACCOUNTANT/ATTORNEY

By signing this form:

- I acknowledge that I have read and reviewed all definitions and requirements on Page 2 of this form;
- I certify the producer identified in Item 2 and TIN in Item 3 has met the minimum requirements to be eligible for the $900,000 Payment Limitation under 2017 WHIP as specified in Part A above.

8. Signature	**9. Title (CPA/Attorney)**	**10. State/License Number**	**11. Date (*MM-DD-YYYY*)**

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 State or local Agency that administers the program or contact USDA through the Telecommunications Relay Service at 711 (voice and TTY). 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 https://www.usda.gov/oascr/how-to-file-a-program-discrimination-complaint 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, Mail Stop 9410, 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 ON 2017 WHIP PAYMENT LIMITATIONS

Individuals or legal entities (other than general partnerships and joint ventures) that receive 2017 WHIP payments, directly or indirectly, cannot receive payments exceeding the applicable limitation ($125,000 or $900,000). Payments made, directly or indirectly, to a legal entity (other than general partnerships and joint ventures), or its members cannot exceed the $125,000 or $900,000 payment limitation, as applicable. If payments received, directly or indirectly, by a member of a legal entity receiving 2017 WHIP payments reach the applicable payment limitation, payments to the legal entity will be reduced in proportion to that member's direct or indirect ownership share in the legal entity.

All members of legal entities requesting to receive 2017 WHIP payments, directly or indirectly, in excess of the $125,000 payment limitation must also complete this form and provide the required certification from a CPA or attorney.

HOW TO DETERMINE ADJUSTED GROSS INCOME

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

Individual – Internal Revenue Service (IRS) Form 1040 filers, specific lines on that form represent the adjusted gross income **Trust or Estate** – the adjusted gross income equivalent is the total income and charitable contributions reported to IRS
Corporation – the adjusted gross income equivalent is the total of the final taxable income and any charitable contributions reported to IRS
Limited Partnership (LP), Limited Liability Company (LLC), Limited Liability Partnership (LLP) or Similar Entity – the adjusted gross income is the total income from trade or business activities plus guaranteed payments to the members as reported to the IRS
Tax-exempt Organization – the adjusted gross income is the unrelated business taxable income excluding any income from non-commercial activities as reported to the IRS.

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

Income received or obtained from the following sources:

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

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

1) Determine AGI and income from farming, ranching, and forestry for each of the taxable years 2013, 2014 and 2015.
2) For each of the 3 taxable years, divide the income from farming, ranching and forestry by the AGI for that year.
3) Total the percentages obtained in step 2 and divide by 3 to obtain the percentage of average AGI from farming, ranching and forestry operations.

This form can only be signed by the individual authorized under state law to sign this consent for the legal entity identified in Item 2.

INSTRUCTIONS FOR COMPLETION OF FSA-892

Item No./Field name	Instruction
1. Return Completed Form To	Enter the name and address of the FSA county office or USDA service center where the completed CCC-892 will be submitted.
2. Person or Legal Entity's Name and Address	Enter the individual's or legal entity's name and address.
3. Taxpayer Identification Number	In the format provided, enter the complete taxpayer identification number of the individual or legal entity identified in Item 2. *This will be either a **Social Security Number or Taxpayer Identification Number**.*
4. WHIP Payment Limitation Exception	Select the appropriate check box – 4A if the applicant is requesting a $900,000 payment limit and meets the criteria. Or 4B if the applicant does not want the $900,000 payment limit.
5. Signature	Read the acknowledgments, responsibilities and authorizations, *before* signing. *(INDIVIDUAL OR ENTITY*)
6. Title/Relationship	Enter title or relationship to the legal entity identified in Item 2.
7. Date	Enter the signature date in month, day and year.
8. Signature	Read the acknowledgments, responsibilities and authorizations, before signing. (*CPA or Attorney Only*)
9. Title	Identify as applicable Certified Public Accountant (CPA) or Attorney
10. State/License Number	Enter applicable State you are licensed to practice in, followed by your associated individual license number.
11. Date	Enter the signature date in month, day and year.