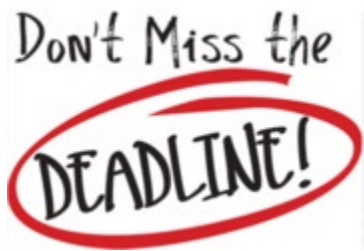




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January 30th Deadline Approaching for Livestock Forage Disaster Program



Livestock producers in the State of Hawaii are eligible for assistance for grazing losses due to drought through the Livestock Forage Disaster Program (LFP). LFP provides compensation to eligible livestock producers who suffered grazing losses for covered livestock due to drought on privately owned or cash leased land or fire on federally managed land.

Producers in Hawaii, Honolulu, Kauai and Maui counties are eligible to apply for 2023 LFP benefits for grazing losses on native pasture or improved pasture. Visit the [FSA LFP webpage](#) for a full list of eligible counties and pasture types.

Livestock producers interested in applying for LFP should contact their [local Farm Service Agency](#).

USDA United States Department of Agriculture

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For Farmers, By Farmers

Get Help This Tax Season at farmers.gov/taxes

Tax Resources for USDA Program Participants

Navigating filing taxes can be challenging, especially if you are new to running a farm business, participating in disaster programs for first time, or trying to forecast the farm's tax bill. Receiving funds from USDA through activities such as a conservation program payment or a disaster program is considered farm income that includes a tax liability for farm businesses. USDA technical assistance is free and creates no tax implications.

At the end of the tax year, USDA issues tax forms 1098 and 1099 forms for farm loans, conservation programs administered by the Farm Service Agency and Natural Resource Conservation Service including the Conservation Reserve Program and Environmental Quality Incentives Program, crop disaster payments, and the Market Facilitation Program. USDA also issues tax forms for recipients of assistance for distressed borrowers, including through Section 22006 of the Inflation Reduction Act.

If you have received tax forms related to your operation, USDA cannot and does not provide tax advice but wants you to be aware of options that may help manage your tax liability. USDA has partnered with experts to provide resources to help you make the right tax decisions for your operation. Monthly webinars are available for registration and to view on demand at <https://www.farmers.gov/working-with-us/taxes>.

The [Tax Estimator Tool](#) is an interactive spreadsheet that producers can download to estimate tax liability. It is for informational and educational purposes and should not be considered tax or legal advice. Producers may need to work with a tax professional to determine the correct information to be entered in the Tax Estimator Tool.

We encourage you to visit <https://www.farmers.gov/working-with-us/taxes> for more information on how to find and work with a tax preparer as well as instructions on how to request copies of USDA documents and links to other helpful tax resources.

Dates to Remember

January 25, 2024 - Deadline to apply for Maui County [Emergency Forest Restoration Program](#) (EFRP)

January 30, 2024 - Deadline to apply for 2023 [Livestock Forage Disaster Program](#) in all Hawaii counties

January 31, 2024 - Deadline to apply for the [Food Safety Certification for Specialty Crops program \(FSCSC\)](#)

March 31, 2024 - Deadline to submit production and acreage reports for crops covered by the Non-Insured Crop Disaster Assistance Program (NAP), fruits and vegetables. Contact your [county office](#) for a full list of applicable crops.

January 2024 Interest Rates

Farm Operating - Direct	5.625%
Farm Operating – Microloan	5.625%
Farm Ownership – Direct	5.875%
Farm Ownership – Microloan	5.875%
Farm Ownership - Direct, Joint Financing	3.875%

Farm Ownership - Down Payment 1.875%
Emergency Loan - Amount of Actual Loss 3.750%



USDA website: <https://www.usda.gov/>
Farmer.gov website: <https://www.farmers.gov/>

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CONTACT US:
[Farm Service Agency](#)
[Natural Resources Conservation Service](#)
[Risk Management Agency](#)
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