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## Important Updates

### Upcoming Deadlines/ Dates:

**December 1- NAP Application for Coverage Deadline** for Perennial Grasses and Fall Planted Crops

**December 4-** Deadline to return **COC election ballots** for LAA 2

**December 25-** Office Closed- Christmas

\*\*Also, producers that have notices of loss for LIP (Livestock Indemnity Program) and ELAP (Emergency Livestock Assistance Program) WE NEED YOUR SUPPORTING DOCUMENTATION, so we can get these applications worked up.

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## Elections for the 2023 County Committee

Voting is now open for the USDA's Farm Service Agency's (FSA) Fremont County Committee.

It is important that every eligible producer participate in these elections because FSA county committees are a link between the agricultural community and the USDA. The 2023 election in Fremont County will be conducted for the representative for Local Administrative Area (LAA 2): Midvale, Leclair, Lysite, Riverton, Shoshoni areas. Everything East of the Wind River Reservation and the Sand Draw area to Beaver Rim.

County committee members are a critical component of FSA operations. Committees should be comprised of members who reflect the diversity of producers involved in production agriculture in Fremont County. This means that producers representing underserved groups or communities are encouraged to be on the committee to speak on behalf of their constituency.

County committee election ballots will be mailed to eligible voters beginning Nov. 6, 2023. The last day to return completed ballots to the Fremont County USDA Service Center is Dec. 4, 2023.

For more information on FSA county committee elections, including fact sheets and FAQs, visit [fsa.usda.gov/elections](https://fsa.usda.gov/elections).

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## USDA Makes Producer-Friendly Change to 2023 Notice of Loss Requirements for Two Livestock Disaster Assistance Programs

The U.S. Department of Agriculture (USDA) has waived certain notice of loss requirements for 2023 for the [Emergency Assistance for Livestock, Honeybees, and Farm-raised Fish](#) (ELAP) and [Livestock Indemnity Program](#) (LIP). In an effort to streamline assistance to support access to critical 2023 natural disaster recovery assistance, USDA's Farm Service Agency (FSA) is waiving the requirement to submit ELAP or LIP notices of loss within a pre-determined number of days for 2023. Instead, producers have the flexibility to submit 2023 notices of loss as soon as possible, once losses are realized, following a natural disaster event or no later than the established annual program application for payment deadlines for each program. FSA county committees are also being asked to re-evaluate 2023 ELAP and LIP late-filed notices of loss to determine if the waiver applies.

### Emergency Assistance for Livestock, Honeybees, and Farm-raised Fish

ELAP provides recovery assistance to eligible producers of livestock, honeybee, and farm-raised fish losses due to an eligible adverse weather or loss condition, including blizzards, disease, water shortages and wildfires. ELAP covers grazing and feed losses, transportation of water and feed to livestock and hauling livestock to grazing acres. ELAP also covers certain mortality losses for livestock including honeybees and farm-raised fish as well as honeybee hive losses. ELAP is designed to address losses not covered by other FSA disaster assistance programs.

For 2023, FSA is waiving the regulatory requirement for producers who are eligible for ELAP to file a notice of loss with FSA within 30 calendar days from when the loss first became apparent for livestock and farm-raised fish and 15 calendar days for honeybees. Under this waiver, notices of loss are to be completed by the eligible producer and submitted to FSA no later than the annual program application deadline of January 30 following the program year in which the loss occurred. Therefore, producers who incurred ELAP-eligible losses in 2023, will need to submit a notice of loss by Jan. 30, 2024.

### Livestock Indemnity Program

LIP provides disaster recovery assistance to livestock owners and contract growers who experience livestock deaths, in excess of normal mortality caused by eligible loss conditions including adverse weather, disease and attacks by animals reintroduced into the wild by the federal government or protected by federal law, including wolves and avian predators. LIP also helps livestock owners who must sell livestock at a reduced price because of an injury from certain loss conditions.

For 2023, FSA is waiving the regulatory requirement for producers who are eligible for LIP to file a notice of loss within 30 calendar days from when the loss first became apparent. Under this waiver, producers are still required to complete and submit the notice of loss to FSA no later than the annual program payment application date, which is 60 calendar days following the program year in which the loss occurred. The LIP payment application and notice of loss deadline is Feb. 29, 2024, for the 2023 program year.

### 2023 Disapproved Applications

FSA county committees will review all notices of loss for both ELAP and LIP that were previously disapproved for the 2023 program year due to late filing and re-evaluate them to determine if the waiver applies. To

receive ELAP and LIP benefits, producers will still need to file an application for payment by the established program deadline for the 2023 program year. Producers who are unsure about the status of their notice of loss or application for payment, should contact their local FSA county office as soon as possible.

### Supporting Documentation

Accurate records and loss documentation are critical following disaster events and are required when filing notices of loss with FSA. Acceptable loss documentation includes:

- Documentation of the number, kind, type, and weight range of livestock that have died, supplemented, if possible, by photographs or video records of ownership and losses.
- Rendering truck receipts by kind, type, and weight - important to document prior to disposal.
- Beginning inventory supported by birth recordings or purchase receipts.
- Documentation from Animal Plant Health Inspection Service, Department of Natural Resources, or other sources to substantiate eligible death losses due to an eligible loss condition.
- Documentation that livestock were removed from grazing pastures due to an eligible adverse weather or loss condition.
- Costs of transporting livestock feed to eligible livestock, such as receipts for equipment rental fees for hay lifts and snow removal.
- Feed purchase receipts if feed supplies or grazing pastures are destroyed.
- Number of gallons of water transported to livestock due to water shortages.

### More Information

The improvements to ELAP and LIP build on others made since 2021. This includes ELAP benefits for above normal costs for hauling feed and water to livestock and transporting livestock to other grazing acres during a qualifying drought. FSA also [expanded eligible livestock](#) under ELAP, LIP, and the Livestock Forage Disaster Assistance Program, and increased the LIP payment rate for beef, beefalo, bison, and dairy animals less than 250 pounds and most recently beef calves over 800 pounds. Learn about USDA disaster assistance programs on [farmers.gov](#).

On [farmers.gov](#), the [Disaster Assistance Discovery Tool](#), [Disaster-at-a-Glance fact sheet](#) and [Loan Assistance Tool](#) can help producers and landowners determine [disaster protection and recovery](#) program or loan options. For more information about FSA programs, contact your local [USDA Service Center](#).

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## Is the Noninsured Crop Disaster Assistance Program Right for You?

Farmers and ranchers rely on crop insurance to protect themselves from disasters and unforeseen events, but not all crops are insurable through the USDA's Risk Management Agency. The Farm Service Agency's (FSA) Noninsured Crop Disaster Assistance Program (NAP) provides producers another option to obtain coverage against disaster for these crops. NAP provides financial assistance to producers of non-insurable crops impacted by natural disasters that result in lower yields, crop losses, or prevents crop planting.

Commercially produced crops and agricultural commodities for which crop insurance is not available are generally eligible for NAP. Eligible crops include those grown specifically for food, fiber, livestock consumption, biofuel or biobased products, or value loss crops such as aquaculture, Christmas trees, ornamental nursery, and others. Contact your local FSA office to see which crops are eligible in your state and county.

Eligible causes of loss include drought, freeze, hail, excessive moisture, excessive wind or hurricanes, earthquake and flood. These events must occur during the NAP policy coverage period, before or during

harvest, and the disaster must directly affect the eligible crop. For guidance on causes of loss not listed, contact your local FSA county office.

Interested producers apply for NAP coverage using FSA form [CCC-471](#), "Application for Coverage," and pay the applicable service fee at the FSA office where their farm records are maintained. These must be filed by the application closing date, which varies by crop. Contact your local FSA office to verify application closing dates and ensure coverage for eligible NAP crops.

At the time of application, each producer acknowledges they have received the [NAP Basic Provisions](#), which describes NAP requirements for coverage. NAP participants must report crop acreage shortly after planting and provide verifiable or reliable crop production records when required by FSA.

Producers are required to pay service fees which vary depending on the number of crops and number of counties your operation is located in. The NAP service fee is the lesser of \$325 per crop or \$825 per producer per administrative county, not to exceed a total of \$1,950 for a producer with farming interests in multiple counties. Premiums also apply when producers elect higher levels of coverage with a maximum premium of \$15,750 per person or legal entity.

A producer's certification on Form CCC-860 *Socially Disadvantaged, Limited Resource, Beginning and Veteran Farmer or Rancher Certification* may serve as an application for basic NAP coverage for all eligible crops beginning with crop year 2022. These producers will have all NAP-related service fees for basic coverage waived, in addition to a 50 percent premium reduction if higher levels of coverage are elected.

For more detailed information on NAP, download the [NAP Fact Sheet](#). To get started with NAP, we recommend you contact your [local USDA service center](#).

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## USDA to Provide More Than \$3 Billion to Commodity and Specialty Crop Producers Impacted by 2022 Natural Disasters

The U. S Department of Agriculture (USDA) will provide more than \$3 billion to commodity and specialty crop producers impacted by natural disaster events in 2022. Eligible impacted producers can apply for financial assistance through the [Emergency Relief Program \(ERP\) 2022](#). The program will help offset the financial impacts of crop yield and value losses from qualifying disasters occurring in 2022.

### Background

On Dec. 29, 2022, President Biden signed into law the *Disaster Relief Supplemental Appropriations Act, 2023* (P.L. 117-328) that provides about \$3.7 billion in financial assistance for agricultural producers impacted by eligible natural disasters that occurred in calendar year 2022.

ERP 2022 covers losses to crops, trees, bushes and vines due to qualifying, calendar year 2022 natural disaster events including wildfires, hurricanes, floods, derechos, excessive heat, tornadoes, winter storms, freeze (including a polar vortex), smoke exposure, excessive moisture, qualifying drought and related conditions.

ERP 2022 program benefits will be delivered to eligible producers through a two-track process. FSA intends to make both tracks available to producers at the same time. This two-track approach enables USDA to:

- Streamline the application process.
- Reduce the paperwork burden on producers.
- Proactively include provisions for underserved producers who have not been well served by past emergency relief efforts.

- Encourage producer participation in existing risk management programs to mitigate the impacts of future severe weather events.

It's important to note that disaster-impacted producers may be eligible for ERP 2022 assistance under one or both tracks. To avoid duplicative benefits, if a producer applies for both tracks, the Track 2 payment calculation will take into account any payments received through Track 1.

### **ERP 2022 Application Process – Track 1**

ERP 2022 Track 1 leverages existing federal crop insurance or Noninsured Crop Disaster Assistance Program (NAP) data as the basis for calculating payments for eligible crop producers who received indemnities through these risk management programs.

Although FSA is sending pre-filled ERP 2022 Track 1 application forms to producers who have crop insurance and NAP data already on file with USDA, producers indemnified for losses resulting from 2022 natural disasters do not have to wait to receive the application before requesting ERP 2022 assistance. Effective Oct. 31, 2023, producers can apply for ERP 2022 benefits whether they have received the pre-filled application or not. Receipt of a pre-filled application is not confirmation that a producer is eligible to receive an ERP 2022 Track 1 payment.

USDA estimates that ERP Track 1 benefits will reach more than 206,000 producers who received indemnities for losses covered by federal crop insurance and more than 4,500 producers who obtained NAP coverage for the 2022 crop year.

### **ERP 2022 Application Process – Track 2**

Track 2 is a revenue-based certification program designed to assist eligible producers who suffered an eligible decrease in revenue resulting from 2022 calendar year disaster events when compared with revenue in a benchmark year using revenue information that is readily available from most tax records. In cases where revenue does not reasonably reflect a normal year's revenue, Track 2 provides an alternative method for establishing revenue. Likewise, Track 2 affords producers of crops that are used within an operation and do not generate revenue from the sale of the crop a method for establishing revenue for the purpose of applying for ERP 2022 benefits. Producers are not required to submit tax records to FSA unless requested by the County Committee if required for an FSA compliance spot check.

Although not required when applying for ERP 2022 Track 2, applicants might find the following documents useful to the process:

- Schedule F (Form 1040)
- *Profit or Loss from Farming* or similar tax documents for tax years 2018, 2019, 2022 and 2023.

Track 2 targets gaps in emergency relief assistance for eligible producers whose eligible losses were not covered by crop insurance or NAP including revenue losses too small (shallow loss) to be covered by crop insurance.

Producers interested in applying for ERP 2022 Track 2, should contact their local FSA county office. Additional reference resources can be found on FSA's [emergency relief website](#).

### **Additional Required Forms**

For both ERP 2022 tracks, all producers must have certain required forms on file with FSA within 60 days of the ERP 2022 deadline. Producers can apply for ERP 2022 starting Oct. 31, 2023. The application deadline has not yet been determined and will be announced at a later date. If not already on file, producers can update, complete and submit required forms to FSA at any time.

Required forms:

- Form AD-2047, *Customer Data Worksheet*.
- Form CCC-902, *Farm Operating Plan* for an individual or legal entity.
- Form CCC-901, *Member Information for Legal Entities* (if applicable).
- Form FSA-510, *Request for an Exception to the \$125,000 Payment Limitation for Certain Programs* (if applicable).
- Form CCC-860, *Socially Disadvantaged, Limited Resource, Beginning and Veteran Farmer or Rancher Certification*, if applicable, for the 2022 program year.
- A highly erodible land conservation (sometimes referred to as HELC) and wetland conservation certification (Form AD-1026 *Highly Erodible Land Conservation (HELC) and Wetland Conservation (WC) Certification*) for the ERP producer and applicable affiliates.

Most producers, especially those who have previously participated in FSA programs, will likely have these required forms on file. However, those who are uncertain or want to confirm the status of their forms can contact their local FSA county office.

### **Future Insurance Coverage Requirements**

All producers who receive ERP 2022 payments must purchase crop insurance, or NAP coverage where crop insurance is not available, in the next two available crop years as determined by the Secretary. Purchased coverage must be at the 60/100 coverage level or higher for insured crops or at the catastrophic coverage level or higher for NAP crops.

### **More Information**

ERP 2022 eligibility details and payment calculation factor tables are available on the [emergency relief website](#), in the [ERP Track 1](#) and [ERP Track 2](#) fact sheets and through your local [FSA county office](#).

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## **Turning Your Feedback Into Action on the Inflation Reduction Act**

USDA's Natural Resources Conservation Service (NRCS) has been given a once-in-a-generation opportunity to deliver \$19.5 billion in conservation funding through Conservation Technical Assistance, the Environmental Quality Incentives Program, the Conservation Stewardship Program, the Regional Conservation Partnership Program, the Agricultural Conservation Easement Program, and for measuring the climate benefits that all this work will achieve. While we have been hard at work in the first year of implementation, we wouldn't have been able to achieve our current level of success without the thoughtful feedback from our partners.

To that end, we released an [Inflation Reduction Act Implementation Request for Information](#) in November 2022. NRCS received over 450 comments that are helping improve our program delivery by removing administrative burdens, streamlining, and expediting program enrollment; building agency and partner capacity to deliver services more quickly; and providing more equitable services. We are using this feedback to expand climate-smart agriculture and forestry activities and refine our measuring, monitoring, reporting and verification of greenhouse gas reduction efforts.

These thoughtful suggestions have helped accelerate our implementation of the Inflation Reduction Act. So far in fiscal year 2023, NRCS is already implementing the majority of recommendations you submitted.

Your feedback and recommendations resulted in some quick wins for NRCS, including:

- Streamlining processes for the Regional Conservation Partnership Program (RCPP) and the Agricultural Conservation Easement Program (ACEP). The agency has begun an ongoing RCPP improvement effort, which includes program changes to improve our RCPP portal for partner use,

simplifying agreements, and streamlining the reimbursement process. For ACEP, we raised the national appraisal review threshold and have added 22 new certified entities this year.

- Leveraging over \$140 million in agreements with partners to deliver increased boots on the ground results, through conservation districts, state agencies, and many other conservation-focused organizations.
- Expanding connections with retired employees through the Association of Retired Conservation Service Employees to provide mentoring to the incoming workforce and added additional senior experienced workers for more workforce capacity.
- Supporting a newly staffed Technical Service Provider (TSP) branch to expedite review of applications and enhance customer service.
- Investing in training staff to increase competency around diversity, equity and inclusion principles.
- Expanding our outreach, resulting in welcoming over 60,000 new customers this year.
- Reviewing NRCS' recognized Climate Smart Agriculture and Forestry practices and developing an expanded list of practices based on available scientific research.

These changes based on your suggestions are a large part of the reason that NRCS is in such a strong position as we look ahead to the next year of increased funding in fiscal year 2024.

Of course, we recognize that there is more we can do to improve, and we are committed to continuing to do so with your feedback. Additional recommendations you submitted that will significantly improve our delivery of the Inflation Reduction Act will be implemented in the upcoming fiscal years. Be looking for more improvements related to our Technical Service Provider program; our Measuring, Monitoring, Reporting and Verification to quantify carbon sequestration and greenhouse gas emission reductions from conservation investments; and our continuing efforts to streamline our programs.

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## **Biden-Harris Administration Makes Available Historic \$3 Billion for Climate-Smart Practices on Agricultural Lands Through Investing in America Agenda**

USDA is making more than \$3 billion in funding available for agricultural producers and forest landowners nationwide to participate in voluntary conservation programs and adopt climate-smart practices in fiscal year 2024 as part of President Biden's Investing in America agenda.

These funds are provided by President Biden's [Inflation Reduction Act – the largest climate and conservation investment in history](#). This law invests an additional \$19.5 billion for USDA's popular conservation programs. These programs also advance the President's Justice40 Initiative, which aims to ensure 40 percent of the overall benefits of certain climate, clean energy, and other federal investments reach disadvantaged communities that have been marginalized by underinvestment and overburdened by pollution. On the heels of [last week's announcement](#) that USDA's Natural Resources Conservation Service (NRCS) saw record producer interest in these resources in fiscal year 2023, the agency is now accepting applications from producers interested in this additional conservation assistance for fiscal year 2024.

These additional investments are estimated to help hundreds of thousands of farmers and ranchers apply conservation to millions of acres of land. These funds provide direct climate mitigation benefits, advance a host of other environmental co-benefits, and expand access to financial and technical assistance for producers to advance conservation on their farm, ranch or forest land through practices like cover cropping, conservation tillage, wetland restoration, prescribed grazing, nutrient management, tree planting and more.

USDA is opening up the application period for fiscal year 2024 conservation assistance giving producers the opportunity to apply for this historic funding. However, in the event of a lapse in government funding, technical assistance, one-on-one help in answering questions, and other support for producers in navigating the

application process would not be immediately available until the funding lapse ends. In the event of a funding lapse, NRCS would notify producers when staff are available to assist.

## What's New

### ***Expansion of Climate-Smart Agriculture and Forestry Activities supported by the Inflation Reduction Act***

NRCS is increasing [Climate-Smart Agricultural and Forestry Mitigation Activities](#) eligible for Inflation Reduction Act funding for fiscal year 2024 through the [Environmental Quality Incentives Program](#) (EQIP) and Conservation Stewardship Program (CSP). These in-demand activities are expected to deliver reductions in greenhouse gas emissions or increases in carbon sequestration as well as significant other benefits to natural resources like soil health, water quality, pollinator and wildlife habitat and air quality.

In response to feedback received from conservation partners, producers and NRCS staff across the country, NRCS considered and evaluated activities based on scientific literature demonstrating expected climate change mitigation benefits. To learn more, download the [list of practices](#) and a [fact sheet](#).

When applied through this framework, these activities are expected to deliver reductions in greenhouse gas emissions or increases in carbon sequestration. NRCS will continue to evaluate additional practices as science progresses and will evaluate and identify quantification methodologies during the fiscal year.

### ***Expansion of priorities for the ACEP investments through the Inflation Reduction Act***

Additionally, NRCS is expanding the national priority areas eligible for Inflation Reduction Act funding for [Agricultural Conservation Easements Program](#) (ACEP) easements in fiscal year 2024.

For ACEP Agricultural Land Easements (ALE), NRCS is prioritizing securing:

- Grasslands in areas of highest risk for conversion to non-grassland uses to prevent the release of soil carbon stores.
- Agricultural lands under threat of conversion to non-agricultural uses.
- State-specific priorities including rice cultivation on subsiding highly organic soils.

For ACEP Wetland Reserve Easements (WRE), NRCS is prioritizing:

- Land with soils high in organic carbon.
- Eligible lands that will be restored to and managed as forests like bottomland hardwood forests.
- Eligible lands in existing forest cover that will be managed as forests.
- Several geographically specific priorities (i.e., former cranberry bogs, wet meadows, and ephemeral wetlands in grassland ecosystems).

## Background

The Inflation Reduction Act provides funds to the EQIP, CSP, ACEP and [Regional Conservation Partnership Program](#) (RCPP). For fiscal year 2024, which begins Oct. 1, 2023, the Inflation Reduction Act provides an additional \$1.65 billion for EQIP, \$472 million for CSP, and \$189 million for ACEP, and \$754 million for RCPP.

## How to Apply

NRCS accepts producer applications for its conservation programs year-round, but producers interested in this cycle of Inflation Reduction Act funding should apply as soon as possible. Producers interested in EQIP or CSP should apply by [their state's ranking dates](#) for consideration this year. Funding is provided through a



competitive process and will include an opportunity to address the unmet demand from producers who have previously sought funding for climate-smart conservation activities.

Similarly, NRCS accepts applications year-round for ACEP Agricultural Land Easements (ACEP-ALE) and Wetland Reserve Easements (ACEP-WRE), producers interested in this funding cycle must apply by Nov. 13, 2023. NRCS will also consider previously unfunded applications in this round.

NRCS plans to roll out the next RCPP funding opportunity in late January 2024.

NRCS will announce other opportunities for agreements and partnerships at the state level for fiscal year 2024 in the coming months. The Inflation Reduction Act provides funding to support those strategic partnerships with local, regional and national organizations. This will include outreach to underserved producers to ensure Inflation Reduction Act climate funding is reaching those who have been previously unable to access conservation assistance.

Interested producers should contact the NRCS at their [local USDA Service Center](#).

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## **USDA To Provide Additional Financial Assistance to Qualifying Guaranteed Farm Loan Borrowers Facing Financial Risk**

The USDA announced it will begin providing additional, automatic financial assistance for qualifying guaranteed Farm Loan Programs (FLP) borrowers who are facing financial risk. The announcement is part of the \$3.1 billion to help certain distressed farm loan borrowers that was provided through Section 22006 of the Inflation Reduction Act.

Since the Inflation Reduction Act was signed into law by President Biden in August 2022, USDA has provided approximately \$1.15 billion in assistance to more than 20,000 distressed borrowers as a part of an ongoing effort to keep borrowers farming, remove obstacles that currently prevent many borrowers from returning to their land, and improve the way that USDA approaches borrowing and loan servicing in the long-term. The financial assistance announced today will provide qualifying distressed guaranteed loan borrowers with financial assistance similar to what was already provided to distressed direct loan borrowers. Based on current analysis, the financial assistance announced today will assist an estimated approximately 3,500 eligible borrowers, subject to change as payments are finalized. An FLP guaranteed loan borrower is distressed if they qualify under one of the options below. FLP guaranteed borrowers who qualify under multiple options will receive a payment based on the option that provides the greatest payment amount:

Payment of any outstanding delinquency on all qualifying FLP guaranteed loans as of Oct. 18, 2022. This includes any guaranteed loan borrowers who did not receive an automatic payment in 2022 on that loan because they were not yet 60 days delinquent as of Sept. 30, 2022, as well as guaranteed borrowers that became delinquent on a qualifying FLP guaranteed loan between September 30, 2022, and Oct. 18, 2022.

Payment on a qualifying FLP guaranteed loan for which a guaranteed loan borrower received a loan restructure, which modified the guaranteed loan maturity date, between March 1, 2020, and Aug. 11, 2023. The payment amount will be the lesser of the post-restructure annual installment or the amount required to pay the loan in full. The guaranteed loan must not have been paid in full prior to Aug. 11, 2023.

Payments on certain deferred amounts on qualifying FLP guaranteed loans, not to exceed \$100,000, for guaranteed borrowers who received a deferral or another type of payment extension, for at least 45 days, between March 1, 2020, and Sept. 30, 2022, from their guaranteed lender on that qualifying guaranteed loan in response to COVID-19, disasters, or other revenue shortfalls. The Inflation Reduction Act payment amount will be the lesser of the most recent deferral or extension amount on the qualifying FLP guaranteed loan, or

the amount required to pay that loan in full. The guaranteed loan must not have been paid in full prior to Aug. 11, 2023.

This assistance is only available for FLP guaranteed loan borrowers who did not or will not receive an initial payment on the same FLP guaranteed loan under Inflation Reduction Act assistance announced in October 2022. Distressed guaranteed borrowers qualifying for this assistance will receive a United States Department of the Treasury check that is jointly payable to the borrower and the lender. These borrowers will also receive a letter from FSA informing them of Inflation Reduction Act assistance they will receive as well as instructions to make an appointment with their lender to process the payment and apply it to their qualifying guaranteed loan accounts. Guaranteed lenders will receive an email in the coming days informing them of this assistance and any next steps. Lenders will also receive letters informing them which borrowers will receive assistance and the amount of assistance they will receive. Any distressed guaranteed borrowers who qualify for these forms of assistance and are currently in bankruptcy will be addressed using the same case-by-case review process announced in October 2022 for complex cases. FSA will also provide relief to qualifying FLP guaranteed loan borrowers determined to be distressed borrowers based on liability for remaining federal debt subject to debt collection and garnishment after the liquidation of their guaranteed loan account as of July 31, 2023. This will allow some borrowers to potentially return to farming. Guaranteed borrowers who qualify for this assistance will have their federal debt paid automatically by FSA and will receive a letter informing them of the payment made on their federal debt. All letters to qualifying guaranteed loan borrowers will contain instructions for opting out of assistance if a borrower chooses to do so.

**Important Tax Information** Similar to other USDA Inflation Reduction Act assistance, payments provided to borrowers and payments to be applied to FSA farm loan accounts will be reported to the Internal Revenue Service (IRS). Borrowers receiving this assistance will receive a 1099 form from FSA. Please note that payments over \$600 are subject to Federal and State Income Taxes and will be reflected on your annual 1099 form. Borrowers are encouraged to consult a tax professional with all tax-related questions regarding any Inflation Reduction Act assistance received. USDA also has tax-related resources at [farmers.gov/taxes](https://farmers.gov/taxes). **Individual Requests for Farmers Seeking Assistance**

In addition to the automatic payments announced today for distressed guaranteed loan borrowers, FSA continues to accept and review individual distressed borrower assistance requests from direct loan borrowers who missed a recent installment or are unable to make their next scheduled installment on a qualifying direct FLP loan. All FSA direct borrowers should have received a [letter](#) detailing the eligibility criteria and process for seeking this type of assistance, which is available even before they become delinquent. As the letter details, borrowers who are within two months of their next installment may seek a cash flow analysis from FSA using a recent balance sheet and operating plan to determine their eligibility.

FSA direct borrowers also received a [letter](#) detailing an opportunity to receive assistance if they took certain extraordinary measures to avoid delinquency on their qualifying direct FLP loans, such as taking on or refinancing more debt, selling property, or cashing out retirement or college savings accounts.

Borrowers can submit requests for extraordinary measures or cash flow-based assistance in person at their local FSA office or by sending in a direct request using the [farmers.gov](https://farmers.gov) 22006 assistance request portals at [farmers.gov/loans/inflation-reduction-investments/assistance](https://farmers.gov/loans/inflation-reduction-investments/assistance). All requests for assistance must be received by Dec. 31, 2023.



**USDA Service Center**

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**County Committee Members for Fremont:**

Emmi O'Neal - Chairperson  
Stan Horton - Vice Chairperson  
Dale Hamilton - Voting Member

**District Conservationist - Tribal Liaison**

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