

## Instructions For FSA-524-A

### **EMERGENCY RELIEF PROGRAM (ERP) 2022 TRACK 2 TAX YEAR REVENUE WORKSHEET**

FSA-524-A may be used by ERP 2022 Track 2 producers using the Tax Year Option to help them calculate their allowable gross revenue for Benchmark Year Revenue, when either 2018 or 2019 is selected as the Benchmark Year on FSA-524, Item 10 and to help them calculate their allowable gross revenue for Disaster Year Revenue, when either 2022 or 2023 is selected as the Representative Revenue Year on FSA-524, Item 12. FSA-524-A may also be used by ERP 2022 Track 2 producers to help them calculate their Benchmark Year Revenue if the producer received a payment under ERP Phase 2 for the 2021 program year and elected the 2022 tax year for their representative disaster year and:

- the producer's operation has undergone an increase or decrease in operation capacity in Representative Revenue Year 2023 as compared to their Benchmark Year,
- the producer has no allowable gross revenue in 2018 or 2019 because the applicant is a new producer, and
- the producer has Deputy Administrator-Approved Crops that did not generate revenue directly from the sale of the crop and that the producer uses within their ordinary operations.

There is no requirement for submitting FSA-524-A to FSA at the time of completion. FSA-524-A is only used by the producer for their own purpose to help complete FSA-524. If requested by the County Office Committee (COC) or designee, producers may have to submit a copy of FSA-524-A to support their certification on FSA-524.

### **Producers may complete Items 1 through 58.**

Not all items on FSA-524-A will be completed by the producer. Producer will only complete items that are applicable to them.

#### *Instructions for Items 1 - 58:*

<b>Item No./ Fld Name</b>	<b>Section/Instruction</b>
1	Enter Producer's Name (Person or Legal Entity). Same as Item 5 on Form FSA-524 (same on Page 2, 3, 4, and Continuation Page(s) if applicable)
2	Enter Application Number. Same as Item 4 on Form FSA-524 (same on Page 2, 3, 4, and Continuation Page(s) if applicable)
<b>Section A – Benchmark Year Revenue</b>	
In this Section, enter amounts based on the tax year selected for Benchmark Year (2018 or 2019).  If the producer received a payment under ERP Phase 2 for the 2021 program year and elected the 2022 tax year for their representative disaster year and needs to adjust Benchmark Year Revenue because the producer is a new producer and does not have allowable gross revenue in 2018 or 2019, skip <b>Section A</b> and continue to <b>Sections B</b> through <b>Section E</b> , completing applicable sections.	
3	Enter amount of allowable gross revenue from sales of eligible crops grown in the United States and its Territories by the producer, such as corn sold as grain.
4	Enter amount of allowable gross revenue from sales of eligible crops resulting from value added through post-production activities that were reportable on IRS

Item No./ Fld Name	Section/Instruction
	Schedule F, excluding any amount that was reportable on IRS Schedule C, such as strawberries made into jam.
5	Enter amount of allowable gross revenue from sales of eligible crops purchased for resale that had a change in characteristic due to the time held, such as a plant purchased at a size of 2 inches and sold as an 18-inch plant after 4 months.
6	Enter amount of allowable gross revenue from aquatic species that are grown as food for human or livestock consumption, for industrial or biomass uses, as fish raised as feed for fish that are consumed by humans, and as ornamental fish propagated and reared in an aquatic medium.
7	Enter amount of allowable gross revenue from federal crop insurance proceeds for eligible crops less administrative fees and premiums.
8	Enter amount of allowable gross revenue from NAP payments for eligible crops less service fees and premiums.
9	Enter amount of allowable gross revenue from private crop insurance proceeds for eligible crops.
10	Enter amount of allowable gross revenue from benefits for eligible crops for the following agricultural programs: ARC/PLC, BCAP, CFAP 1, CFAP 2, LDP, MLG repayment of CCC loans less than the original amount, MFP, STRP, 2017 WHIP payments, 2018/2019 WHIP+ payments, QLA payments, PARP payments, ERP Phase 1 payments, ERP Phase 2 payments, OFSLP payments, and ELAP payments specific to aquaculture.
11	Enter amount of total revenue from benefits for eligible crops for the following: payments through grant agreements with FSA, grants from the Department of Commerce, grants from NOAA, and State programs for the direct loss of eligible crops or the loss of revenue for eligible crops.
12	Enter amount of allowable gross revenue from cooperative distributions directly related to the sale of eligible crops produced by the producer such as per-unit allocations paid to patrons for gross grain sales.
13	Enter amount of allowable gross revenue from CCC loans for eligible crops reported under election if elected to be treated as income and reported to IRS when all or part of the production is used as collateral to secure the loan, and forfeited CCC loans for eligible crops.
14	Enter amount of allowable gross revenue from CCC loan proceeds for eligible crops if elected to be treated as income in a prior year less the tax basis in year of repayment.
15	<p>Enter amount of other revenue directly related to the production of eligible crops that IRS requires the producer to report as income including but not limited to commodity-specific income received from state or local governments; and net gain from hedging.</p> <p>Note: "Net gains from hedging" means, any amount of revenue earned from selling commodity futures contracts that were made to protect a commodity from price changes, minus the cost of those contracts.</p>
16	<p>In the block provided, enter the sum amounts entered in <b>Items 3</b> through <b>15</b>.</p> <p>Round the result to the nearest hundredth.</p> <p>If the producer received a payment under ERP Phase 2 for the 2021 program year and elected the 2022 tax year for their representative revenue year and needs to</p>

Item No./ Fld Name	Section/Instruction
	<p>adjust Benchmark Year Revenue due to an increase or decrease in operation capacity in Representative Revenue Year 2023 as compared to the Benchmark Year, continue through <b>Section B</b>, and complete <b>Section C</b> and <b>Section E</b>.</p> <p>If the producer received a payment under ERP Phase 2 for the 2021 program year and elected the 2022 tax year for their representative revenue year and will include the crop values of Deputy Administrator-Approved Crops in allowable gross revenue for Benchmark Year and Disaster Year, continue through <b>Section B</b>, and complete <b>Section D</b> and <b>Section E</b>.</p> <p>If completing Benchmark Year Revenue for Tax Year 2018 or 2019 without a special provision, the amount entered in <b>Item 16</b> is the Total Benchmark Year Revenue that can be entered in Item 11 on Form FSA-524.</p> <p>Note: It is possible that some producers will need to complete all sections on <b>FSA-524-A</b> if both special provisions and methods provided in <b>Section C</b> and <b>Section D</b> are needed.</p>
<b>Section B – Disaster Year Revenue</b>	
<p>In this Section enter allowable gross revenue items based on the Representative Revenue Year selected for Disaster Year, either tax year 2022 or 2023.</p> <p>Note: If the producer applied for ERP Phase 2 and used 2022 as their Representative Revenue Year, complete <b>Section B</b> based on Tax Year 2023.</p>	
17	Enter amount of allowable gross revenue from sales of eligible crops grown in the United States and its Territories by the producer, such as corn sold as grain.
18	Enter amount of allowable gross revenue from sales of eligible crops resulting from value added through post-production activities that were reportable on IRS Schedule F, excluding any amount that was reportable on IRS Schedule C, such as strawberries made into jam.
19	Enter amount of allowable gross revenue from sales of eligible crops purchased for resale that had a change in characteristic due to the time held, such as a plant purchased at a size of 2 inches and sold as an 18-inch plant after 4 months.
20	Enter amount of allowable gross revenue from aquatic species that are grown as food for human or livestock consumption, for industrial or biomass uses, as fish raised as feed for fish that are consumed by humans, and as ornamental fish propagated and reared in an aquatic medium.
21	Enter amount of allowable gross revenue from federal crop insurance proceeds for eligible crops less administrative fees and premiums.
22	Enter amount of allowable gross revenue from NAP payments for eligible crops less service fees and premiums.
23	Enter amount of allowable gross revenue from private crop insurance proceeds for eligible crops.
24	Enter amount of allowable gross revenue from benefits for eligible crops for the following agricultural programs: ARC/PLC, BCAP, CFAP 1, CFAP 2, LDP, MLG repayment of CCC loans less than the original amount, MFP, STRP, 2017 WHIP payments, 2018/2019 WHIP+ payments, QLA payments, PARP payments, ERP Phase 1 payments, ERP Phase 2 payments, OFSLP payments, ELAP payments specific to aquaculture, and ERP 2022 Track 1 payments issued

Item No./ Fld Name	Section/Instruction
	to another person or entity for the producer's share of an eligible crop, regardless of the tax year in which the payment would be reported to IRS.
25	Enter amount of total revenue from benefits for eligible crops for the following: payments through grant agreements with FSA, grants from the Department of Commerce, grants from NOAA, and State programs for the direct loss of eligible crops or the loss of revenue for eligible crops.
26	Enter amount of allowable gross revenue from cooperative distributions directly related to the sale of eligible crops produced by the producer such as per-unit allocations paid to patrons for gross grain sales.
27	Enter amount of allowable gross revenue from CCC loans for eligible crops reported under election if elected to be treated as income and reported to IRS when all or part of the production is used as collateral to secure the loan; and forfeited CCC loans for eligible crops.
28	Enter amount of allowable gross revenue from CCC loan proceeds for eligible crops if elected to be treated as income in a prior year less the tax basis in year of repayment.
29	<p>Enter amount of other revenue directly related to the production of eligible crops that IRS requires the producer to report as income including but not limited to commodity-specific income received from state or local governments; and net gain from hedging.</p> <p>Note: "Net gains from hedging" means, any amount of revenue earned from selling commodity futures contracts that were made to protect a commodity from price changes, minus the cost of those contracts.</p>
30	<p>In the block provided, enter the sum amounts entered in <b>Items 17</b> through <b>29</b>.</p> <p>Round the result to the nearest hundredth.</p> <p>If a special provision for Disaster Year Revenue is needed because the producer received a payment under ERP Phase 2 for the 2021 program year and elected the 2022 tax year for their representative revenue year and will include the crop values of Deputy Administrator-Approved Crops in allowable gross revenue for Disaster Year, producer will complete <b>Section D</b> and <b>Section E</b>.</p> <p>If completing Disaster Year Revenue for Representative Revenue Year 2022 or 2023 without a special provision, the amount entered in <b>Item 30</b> is the Total Disaster Year Revenue that can be entered in Item 11 on Form FSA-524.</p>
<b>Section C – Adjusted Benchmark Year Revenue</b>	
<p><b>Section C</b> is <b>only applicable</b> to producers who received a payment under ERP Phase 2 for the 2021 program year and elected the 2022 tax year for their representative disaster year and that need to adjust Benchmark Year Revenue when operation capacity increased or decreased in Representative Revenue Year 2023 as compared to the Benchmark Year, or if there is no allowable gross revenue in 2018 or 2019 because the applicant is a new producer.</p> <p>If applicable, complete <b>Section C</b> to adjust Benchmark Year Revenue when operation capacity increased or decreased in Disaster Year as compared to the Benchmark Year, or if there is no allowable gross revenue in 2018 or 2019 because the applicant is a new producer. Complete each</p>	

Item No./ Fld Name	Section/Instruction
item in <b>Section C</b> as applicable and then calculate the totals for <b>Section C</b> in “ <b>Total Adjustments for Benchmark Year Revenue.</b> ”	
<b>Eligible Yield-Based Crops</b>	
<p>If <b>Section C</b> is completed based on an increase in operation capacity, list Eligible Yield-Based Crops and the amount of Total Expected Revenue (Expected Acres, Expected Yields per Acre, Expected Price Per Unit) that is associated with an increase in operation capacity between the selected benchmark year and Representative Revenue Year 2023. Only account for the portion of revenue that was expected to increase as a result of the increase in operation capacity regardless of the disaster.</p>	
<p>If <b>Section C</b> is completed based on a decrease in operation capacity, list Eligible Yield-Based Crops and the amount of Total Expected Revenue (Expected Acres, Expected Yields per Acre, Expected Price Per Unit) that is associated with a decrease in operation capacity between the selected benchmark year and Representative Revenue Year 2023. Only account for the portion of revenue that was expected to decrease as a result of the decrease in operation capacity regardless of the disaster.</p>	
<p>If <b>Section C</b> is completed because the applicant is a new producer and does not have allowable gross revenue in 2018 or 2019, list all Eligible Yield-Based Crops and the amount of Total Expected Revenue (Expected Acres, Expected Yields per Acre, Expected Price Per Unit) associated with Representative Revenue Year 2023. Expected Revenue for new producers is the revenue the producer had reason to believe they would have received in Representative Revenue Year 2023.</p>	
<p>Note: Expected revenue from crops intended to be marketed by a producer without further processing is entered as a Yield-Based Crop. Expected revenue from crops intended to be produced and sold by a producer as value added through post-production activities is included in the “<b>Eligible Sales From Value Added Through Post-Production Activities</b>” Section.</p>	
31	Enter crop. Enter one yield-based crop per row.  Example: Yellow Corn for Grain
32	Enter expected acres for crop entered in <b>Item 31</b> .
33	Enter expected yield per acre for crop entered in <b>Item 31</b> .
34	Enter unit of measure for crop entered in <b>Item 31</b> .
35	Enter expected price per unit of measure for crop entered in <b>Item 31</b> .
36	Expected revenue is equal to the result of the following calculation: <ul style="list-style-type: none"> <li>• Expected acres (<b>Item 32</b>), multiplied by</li> <li>• Expected yield per acre (<b>Item 33</b>), multiplied by</li> <li>• Expected price per unit of measure (<b>Item 35</b>).</li> </ul> Round the result to the nearest hundredth.
37	Sum the total expected revenues and value from listed eligible Yield-Based Crops from all rows in <b>Item 36</b> .  Round the result to the nearest hundredth.
<b>Eligible Sales From Value Added Through Post-Production Activities</b>	

Item No./ Fld Name	Section/Instruction
	<p>If <b>Section C</b> is completed based on an increase in operation capacity, list Eligible Crops from Value Added Through Post-Production Activities and the amount of Total Expected Revenue that is associated with an increase in operation capacity between the selected benchmark year and Representative Revenue Year 2023. Only account for the portion of revenue that was expected to increase as a result of the increase in operation capacity regardless of the disaster.</p> <p>If <b>Section C</b> is completed based on a decrease in operation capacity, list Eligible Crops from Value Added Through Post-Production Activities and the amount of Total Expected Revenue that is associated with a decrease in operation capacity between the selected benchmark year and Representative Revenue Year 2023. Only account for the portion of revenue that was expected to decrease as a result of the decrease in operation capacity regardless of the disaster.</p> <p>If <b>Section C</b> is completed based on the applicant is a new producer and does not have allowable gross revenue in 2018 or 2019, list Eligible Crops from Value Added Through Post-Production Activities and the amount of Total Expected Revenue associated with Representative Revenue Year 2023. Expected Revenue for new producers is the revenue the producer had reason to believe they would have received in Representative Revenue Year 2023.</p> <p>Note: Expected revenue from crops intended to be produced and sold by a producer as a value added through post-production activities is included as an Eligible Sales from Value Added Through Post-Production Activities. Expected revenue from crops intended to be marketed by a producer without further processing is entered in the “<b>Eligible Yield-Based Crops</b>” Section.</p>
38	Enter Crop. Enter one Crop per row.  Example – Blueberry Jam
39	Enter Expected Revenue for the crops entered in <b>Item 38</b> .
40	Sum the Total Expected Revenue from all crops entered as Eligible Sales from Value Added Through Post-Production Activities from all rows in <b>Item 39</b> .  Round the result to the nearest hundredth.
<b>Eligible Inventory Crops</b>	
	<p>If <b>Section C</b> is completed based on an increase in operation capacity, list Eligible Inventory Crops and the amount of Total Expected Revenue that is associated with an increase in operation capacity between the selected benchmark year and Representative Revenue Year 2023. Only account for the portion of revenue that was expected to increase as a result of the increase in operation capacity regardless of the disaster.</p> <p>If <b>Section C</b> is completed based on a decrease in operation capacity, list Eligible Inventory Crops and the amount of Total Expected Revenue that is associated with a decrease in operation capacity between the selected benchmark year and Representative Revenue Year 2023. Only account for the portion of revenue that was expected to decrease as a result of the decrease in operation capacity regardless of the disaster.</p> <p>If <b>Section C</b> is completed based on the applicant is a new producer and does not have allowable gross revenue in 2018 or 2019, list all Inventory Crops and the amount of Total Expected Revenue associated with Representative Revenue Year 2023. Expected Revenue for new producers is the revenue the producer had reason to believe they would have received in Representative Revenue Year 2023.</p>

Item No./ Fld Name	Section/Instruction
41	Enter Crop. Enter one Eligible Inventory Crop per row.  Example: Littleneck Clams (1.5 - 2 inch wide), Topneck Clams (2 - 3 inch wide), Cherrystone Clams: (3 - 4 inch wide).
42	Enter Expected Revenue for crops entered in <b>Item 41</b> .
43	Sum the Total Expected Revenue from Eligible Inventory Crops from all rows in <b>Item 42</b> .  Round the result to the nearest hundredth.
<b>Total Adjustments for Benchmark Year Revenue</b>	
44	In the block provided, enter the sum amounts entered in <b>Item 37, Item 40, and Item 43</b> .  Leave <b>Item 44</b> blank if <b>Section C</b> was not completed based on an increase in operation capacity.
45	In the block provided, enter the sum amounts entered in <b>Item 37, Item 40, and Item 43</b> .  Leave <b>Item 45</b> blank if <b>Section C</b> was not completed based on a decrease in operation capacity.
46	In the block provided, enter the sum amounts entered in <b>Item 37, Item 40, and Item 43</b> .  Leave <b>Item 46</b> blank if <b>Section C</b> was not completed as a new producer.
<b>Section D – Crop Value for Deputy Administrator-Approved Crops</b>	
<p><b>Section D</b> is <b>only applicable</b> to producers who received a payment under ERP Phase 2 for the 2021 program year and elected the 2022 tax year for their representative disaster year that will include crop values, as approved by the Deputy Administrator in allowable gross revenue for Benchmark Year and Disaster Year, for crops that did not generate revenue directly from the sale of the crop and that the producer uses within their ordinary operations (Deputy Administrator-Approved Crops).</p> <p>If applicable, complete <b>Section D</b> to include the value of Deputy Administrator-Approved Crops in allowable gross revenue for Benchmark Year and Disaster Year.</p> <p>Note: This section may only be used for crops receiving Deputy Administrator approval because due to the producer’s ordinary operation, the producer does not have revenue directly from the sale of the crop. This would include, for example, wine makers who grow their own wine grapes and process those grapes into wine and producers of forage crops who store the crop to feed to livestock on their farm. These producers would not have revenue from the sale of the portion of their crop used for these purposes to include in their allowable gross revenue. A list of Deputy Administrator-Approved Crops can be found at the following site: <a href="https://www.fsa.usda.gov/programs-and-services/emergency-relief/index">https://www.fsa.usda.gov/programs-and-services/emergency-relief/index</a></p>	
<b>Value of Deputy Administrator-Approved Crops Produced but Not Sold in the Benchmark Year</b>	
Enter the value of all Deputy Administrator-Approved Crops produced but not sold for selected Benchmark Year.	

Item No./ Fld Name	Section/Instruction
47	Enter crop. Enter one Deputy Administrator-Approved Crop per row.  Example: Wine Grapes
48	Enter the total production in units for crop entered in <b>Item 47</b> .
49	Enter the determined price per unit for crop entered in <b>Item 47</b> .
50	Enter the result of the following calculation: <ul style="list-style-type: none"> <li>• Total units of production (<b>Item 48</b>), multiplied by</li> <li>• Price per unit (<b>Item 49</b>).</li> </ul> Round the result to the nearest hundredth.
51	Sum the value from Deputy Administrator-Approved Crops from all rows in <b>Item 50</b> .  Round the result to the nearest hundredth.
<b>Value of Deputy Administrator-Approved Crops Produced but Not Sold in the Disaster Year</b>	
Enter the value of all Deputy Administrator-Approved Crops produced but not sold for selected Disaster Year.	
52	Enter crop. Enter one Deputy Administrator-Approved Crop per row.  Example: Wine Grapes
53	Enter the total production in units for crop entered in <b>Item 52</b> .
54	Enter the determined price per unit for crop entered in <b>Item 52</b> .
55	Enter the result of the following calculation: <ul style="list-style-type: none"> <li>• Total units of production (<b>Item 53</b>), multiplied by</li> <li>• Price per unit (<b>Item 54</b>).</li> </ul> Round the result to the nearest hundredth.
56	Sum the value from Deputy Administrator-Approved Crops from all rows in <b>Item 55</b> .  Round the result to the nearest hundredth.
57	Enter the result of the following calculation: <ul style="list-style-type: none"> <li>• Item 16, plus</li> <li>• Item 44, plus</li> <li>• Item 46, plus</li> <li>• Item 51, minus</li> <li>• Item 45.</li> </ul> Round the result to the nearest hundredth.  Amount entered in <b>Item 57</b> is the Total Benchmark Revenue that can be entered in Item 11 on Form FSA-524.
58	Sum Item 30 and Item 56.  Round the result to the nearest hundredth.

Item No./ Fld Name	Section/Instruction
	Amount entered in <b>Item 58</b> is the Total Disaster Year Revenue that can be entered in Item 13 on Form FSA-524.