

<b>FSA-524-A</b> (12-05-23)	<b>U.S. DEPARTMENT OF AGRICULTURE</b> Farm Service Agency	1. Producer's Name <i>(Person or Legal Entity)</i>
<b>EMERGENCY RELIEF PROGRAM (ERP) 2022 TRACK 2          TAX YEAR REVENUE WORKSHEET</b>		2. Application Number

**SECTION A – BENCHMARK YEAR REVENUE**

*Enter allowable gross revenue items based on the tax year selected for Benchmark Year, either tax year 2018 or 2019.*

3. Enter amount of allowable gross revenue from sales of eligible crops grown in the United States by the producer (example: 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 Schedule F, excluding any amount that was reportable on IRS Schedule C (example: 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 (example: 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 sales of 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. 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:	
<b>16. Total Benchmark Year Revenue</b> (sum Items 3 through 15):	

Producer's Name		Application Number	
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<b>SECTION B – DISASTER YEAR REVENUE</b>	
<i>Enter allowable gross revenue items based on the Representative Revenue Year selected for Disaster Year, either tax year 2022 or 2023.</i>	
17. Enter amount of allowable gross revenue from sales of eligible crops grown in the United States by the producer (example: 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 (example: 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 ( <i>example: a plant purchased at a size of 2 inches and sold as an 18-inch plant after 4 months</i> ):	
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, 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 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. 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:	
<b>30. Total Disaster Year Revenue</b> ( <i>sum Items 17 through 29</i> ):	

Producer's Name		Application Number	
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**SECTION C – ADJUSTED BENCHMARK YEAR REVENUE**

<b>ATTENTION</b>	<p><i>Section C is <b>only applicable to</b> applicants 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.</i></p> <p style="text-align: center;"><i>Complete this section include adjustments to Benchmark Year Revenue.</i></p>
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**ELIGIBLE YIELD-BASED CROPS**

31. Crop	32. Expected Acres	33. Expected Yield/Acre	34. Unit of Measure	35. Expected Price/Unit:	36. Expected Revenue

**37. Total Expected Revenue from Eligible Yield-Based Crops** *(sum amounts in column for Item 36):*

**ELIGIBLE SALES FROM VALUE ADDED THROUGH POST-PRODUCTION ACTIVITES**

38. Crop	39. Expected Revenue

**40. Total Expected Revenue from Eligible Value-Added Through Post-Production Activities** *(sum amounts in column for Item 39):*

**ELIGIBLE INVENTORY CROPS**

41. Crop	42. Expected Revenue:

**43. Total Expected Revenue from Eligible Inventory Crops** *(sum amounts in column for Item 42):*

**TOTAL ADJUSTMENTS FOR BENCHMARK YEAR REVENUE**

<b>44. Total Adjustments from an Increase in Operation Capacity</b> <i>(sum Item 37, Item 40, and Item 43; leave blank if no increase in operation capacity):</i>	
<b>45. Total Adjustments from a Decrease in Operation Capacity</b> <i>(sum Item 37, Item 40, and Item 43; leave blank if no decrease in operation capacity):</i>	
<b>46. Total Adjustments for New Producers</b> <i>(sum Item 37, Item 40, and Item 43; leave blank if not a new producer):</i>	

Producer's Name		Application Number
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**SECTION D – CROP VALUE FOR DEPUTY ADMINISTRATOR-APPROVED CROPS**

<b>ATTENTION</b>	<p><i>Section D is <b>only applicable to applicants 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).</b></i></p> <p><i>Complete this section to include the value of Deputy Administrator-Approved Crops in allowable gross revenue for Benchmark Year and Disaster Year.</i></p>
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**VALUE OF DEPUTY ADMINISTRATOR-APPROVED CROPS PRODUCED BUT NOT SOLD IN THE BENCHMARK YEAR**

*Enter the value of all Deputy Administrator-Approved Crops produced but not sold for the selected Benchmark Year.*

47. Crop	48. Total Production (in Units)	49. Price per Unit	50. Value
<b>51. Total Value of Deputy Administrator-Approved Crops Produced but Not Sold in the Benchmark Year</b> <i>(sum amounts in column for Item 50):</i>			

**VALUE OF DEPUTY ADMINISTRATOR-APPROVED CROPS PRODUCED BUT NOT SOLD IN THE DISASTER YEAR**

*Enter the value of all Deputy Administrator-Approved Crops produced but not sold for Representative Revenue Year 2023.*

52. Crop	53. Total Production (in Units)	54. Price per Unit	55. Value
<b>56. Total Value of Deputy Administrator-Approved Crops Produced but Not Sold in the Disaster Year</b> <i>(sum amounts in column for Item 55):</i>			

**SECTION E – TOTAL BENCHMARK AND DISASTER YEAR REVENUE**

<b>57. Total Benchmark Year Revenue</b> <i>(sum Item 16, Item 44, Item 46, and Item 51; then subtract Item 45):</i>	
<b>58. Total Disaster Year Revenue</b> <i>(sum Item 30 and Item 56):</i>	

**NOTE: Privacy Act Statement:** 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 Disaster Relief Supplemental Appropriations Act, 2023 (P.L. 117-328). 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.

**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 of information, unless it displays a valid OMB control number.

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Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotope, 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.

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<b>FSA-524-A Cont</b> (12-05-23)	<b>U.S. DEPARTMENT OF AGRICULTURE</b> Farm Service Agency	1. Producer's Name <i>(Person or Legal Entity)</i>
<b>EMERGENCY RELIEF PROGRAM (ERP) 2022 TRACK 2          TAX YEAR REVENUE WORKSHEET          (Continuation Sheet)</b>		2. Application Number

**SECTION C – ADJUSTED BENCHMARK YEAR REVENUE**

<b>ATTENTION</b>	<p><i>Section C is <b>only applicable</b> to applicants 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.</i></p> <p style="text-align: center;"><i>Complete this section include adjustments to Benchmark Year Revenue.</i></p>
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**ELIGIBLE YIELD-BASED CROPS**

31. Crop	32. Expected Acres	33. Expected Yield/Acre	34. Unit of Measure	35. Expected Price/Unit:	36. Expected Revenue

**37. Total Expected Revenue from Eligible Yield-Based Crops** *(sum amounts in column for Item 36):*

**ELIGIBLE SALES FROM VALUE ADDED THROUGH POST-PRODUCTION ACTIVITES**

38. Crop	39. Expected Revenue

**40. Total Expected Revenue from Eligible Value-Added Through Post-Production Activities** *(sum amounts in column for Item 39):*

**ELIGIBLE INVENTORY CROPS**

41. Crop	42. Expected Revenue:

**43. Total Expected Revenue from Eligible Inventory Crops** *(sum amounts in column for Item 42):*

Producer's Name		Application Number	
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**SECTION D – CROP VALUE FOR DEPUTY ADMINISTRATOR-APPROVED CROPS**

**ATTENTION**

*Section D is **only applicable to** applicants 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).*

*Complete this section to include the value of Deputy Administrator-Approved Crops in allowable gross revenue for Benchmark Year and Disaster Year.*

**VALUE OF DEPUTY ADMINISTRATOR-APPROVED CROPS PRODUCED BUT NOT SOLD IN THE BENCHMARK YEAR**

*Enter the value of all Deputy Administrator-Approved Crops produced but not sold for the selected Benchmark Year.*

47. Crop	48. Total Production (in Units)	49. Price per Unit	50. Value

**51. Total Value of Deputy Administrator-Approved Crops Produced but Not Sold in the Benchmark Year** *(sum amounts in column for Item 50):*

**VALUE OF DEPUTY ADMINISTRATOR-APPROVED CROPS PRODUCED BUT NOT SOLD IN THE DISASTER YEAR**

*Enter the value of all Deputy Administrator-Approved Crops produced but not sold for Representative Revenue Year 2023.*

52. Crop	53. Total Production (in Units)	54. Price per Unit	55. Value

**56. Total Value of Deputy Administrator-Approved Crops Produced but Not Sold in the Disaster Year** *(sum amounts in column for Item 55):*