

<b>CCC-902E</b> (02-18-25) <div style="text-align: center;"> <b>U.S. DEPARTMENT OF AGRICULTURE</b>            Commodity Credit Corporation         </div> <div style="text-align: center; margin-top: 10px;"> <b>FARM OPERATING PLAN FOR AN ENTITY</b>            For "actively engaged in farming" and other payment eligibility/limitation determinations.         </div>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;">1. County</td> <td rowspan="2" style="width:50%; vertical-align: top;">3. Program Year</td> </tr> <tr> <td>2. State</td> </tr> </table>	1. County	3. Program Year	2. State
1. County	3. Program Year			
2. State				

**INSTRUCTIONS:** Return this completed form to your County FSA Office.

*This form is to be completed for a legal entity, including a joint operation, that is seeking benefits from the Farm Service Agency (FSA) under one or more programs that are subject to the regulations at 7 C.F.R. Part 1400. This form collects farming and other information about the entity that receives program benefits **directly** using the tax identification number listed in Part A. This form also collects information about the members of such entity. A person who receives program benefits directly as an individual must complete a CCC-902I with respect to that person's operation. Payment eligibility is based upon the contribution of certain inputs to a farming operation such as land, capital, equipment, labor, and management by the entity listed in Part A. The information on this form will be used by FSA to determine payment eligibility and limitation of payments by direct attribution.*

**PART A - ENTITY INFORMATION**

1. Farming Entity's Name and Address (Include Zip Code)	2. Tax Identification Number (If the taxpayer identification Number is already on file with FSA, only the last 4 digits are required)
	3. Date of Formation (MM-DD-YYYY)

**PART B - TYPE OF OPERATION (Select only one)**

1. Select appropriate type of operation that defines the entity identified in Part A:

- |  |  |   |                                       |
|--|--|---|---------------------------------------|
| <input type="checkbox"/> General Partnership     | <input type="checkbox"/> Limited Partnership       | <input type="checkbox"/> Estate                             | <input type="checkbox"/> Indian Tribe |
| <input type="checkbox"/> Joint Venture           | <input type="checkbox"/> Limited Liability Company | <input type="checkbox"/> Charitable/Tax-exempt Organization |                                       |
| <input type="checkbox"/> Sole Proprietorship/DBA | <input type="checkbox"/> Revocable/Living Trust    | <input type="checkbox"/> Public School                      | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Corporation             | <input type="checkbox"/> Irrevocable Trust         | <input type="checkbox"/> City, County or State-owned Entity |                                       |

2. Trust documents for an Irrevocable Trust are required to be provided. Other supporting documentation (such as articles of incorporation, partnership agreement, evidence of heirship, and operational authorities of all shareholders, members and owners) may be required, except for public schools, States, State entities, cities, and counties, to verify the legal status of the entity and the authority of its shareholders, members or owners to the satisfaction of CCC.

**PART C - MEMBER INFORMATION (Use CCC-902E Continuation if additional space is needed for any information in Part C)**

1. **Members** - List all members/shareholders/beneficiaries/heirs/partners of the entity identified in Part A of this form:

A. Name	B. Tax ID Number (Last 4 digits if already on file)	C. % Share	D. Position and Salary (If applicable)	E. Family Member Relationship* (If applicable)	F. Does this member have signature authority for the legal entity? (Yes or No)
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO
			\$		<input type="checkbox"/> YES <input type="checkbox"/> NO

\* **Family member means** great grandparent, grandparent, parent, spouse, child (including legally adopted children and stepchildren), grandchild, great grandchild, sibling, 1<sup>st</sup> cousin, niece, nephew, aunt, uncle of family member in the farming operation (see definition on page 7).

2. If the entity in Part A is an Estate or Trust, or if any member/shareholder is listed above is an Estate or Trust, list the Executor, Administrator, or Grantor:

A. Name of Estate or Trust	B. Name of Executor/Administrator/Grantor
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3. Embedded Entities – If any member/shareholder of the entity identified in Part A is an entity, a **CCC-901, Member's Information**, must also be completed and submitted concurrent with this CCC-902E. Additionally, a CCC-902E must be completed and submitted for each embedded entity.

- ☐ Check if CCC-901 is attached.
 ☐ Check if CCC-902E is attached for an embedded entity.

DATE STAMP

Name of Entity (as identified in Part A): \_\_\_\_\_

4. <b>Minor Members or Shareholders</b> – For any Member or Shareholder who is a minor, provide the following: <input type="checkbox"/> N/A									
A. Minor's Name	B. Date of Birth	C. Parent's or Guardian's Name	D. Parent's or Guardian's Address	E. Parent or Guardian's SSN or Tax ID Number (Last 4 digits if already on file)					

F. Separate Status of Minors:

(1) Is any minor a producer on a farm in which the parent or guardian has no interest? ☐ YES ☐ NO

(2) Does any minor maintain a separate household from the parent or guardian and personally carry out farming Activities with respect to the minor's farming operation, including maintaining separate accounting? ☐ YES ☐ NO

(3) Does any minor who is represented by a court-appointed guardian or conservator responsible for the minor a) live in a household other than the parents' household(s), and b) have a vested ownership in the farm? ☐ YES ☐ NO

(4) If any minor with an interest in this farming operation can answer "YES" to Items F(1) through F(3), list that minor's name: \_\_\_\_\_

5A. **Citizenship Status** - Is each Member and Shareholder of the entity or joint operation identified in Part A, and any embedded entity identified in Part C a U.S. Citizen?

☐ YES, all members/shareholders are US Citizens - Go to Part D

☐ NO, one or more members/shareholders is not a US Citizen - Complete Item 5B

5B. For each member or shareholder (direct or embedded) who is not a US Citizen, provide the following:

(1) Name of Individual	(2) This individual has a valid Form I-551	FOR FSA USE ONLY	
		Form I-551 Presented to FSA	CCC Initials
	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	
	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	
	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	
	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	

**PART D - SUMMARY OF CONTRIBUTIONS TO THE FARMING OPERATION**

1. **For the farming operation of the entity identified in Part A, what percentages of the overall inputs will be contributed directly by the Entity?**  
Enter the following information for contributions to be made by the entity identified in Part A. *These percentages should reflect the capital provided directly by the legal entity; land and equipment owned and/or cash leased by the legal entity and used in the farming operation; labor hired by the legal entity; and management hired by the legal entity. (Provide detailed information about these contributions in Items A through E.)*

A. Capital	B. Land	C. Equipment	D. Hired Labor	E. Hired Management
%	%	%	%	%

2. **For the farming operation of the entity identified in Part A, what percentages of the following farm inputs will be contributed by the Members listed in PART C?** Enter the following information for the contributions to be made by the members. *These percentages should reflect any capital originating from members' funds rather than from the entity; land and equipment owned or obtained by the member(s) and contributed to this farming operation without compensation to the member(s); labor and management hired by the members for the entity; and labor and management performed personally by the member(s) for the benefit of the farming operation identified in Part A. (Provide information about these contributions in Items B through H).*

A. Member's Name	B. Capital (Current Year) %	C. Land %	D. % of Owned Land	E. Equipment %	F. % of Owned Equipment	G. Labor (%)			H. Management (%)	
						Hired	Active Personal	Check if 1000 Hours	Hired	Active Personal
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		
								<input type="checkbox"/>		

For additional space, use and attach CCC-902E Continuation

Name of Entity (as identified in Part A): \_\_\_\_\_

**PART E - LAND**

1. **Land:** Enter the following information for ALL land in the farming operation of the entity identified in Part A. ***If land is cash leased from an individual or entity that has an interest in the crop or crop proceeds, include the rental rate in \$/acre in Column F; otherwise enter "cash."***  
(For additional space, complete CCC-902 Continuation and attach to this form)

A. Farm No. and Location (County and State)	B. Land Leased or Contributed By	C. Check as applicable			D. Name of Person or Entity Whom Land is Leased to and/or from (Includes names of landowners and landlords)	E. Acres Owned or Leased	F. Rental Rate \$ per Acre/ % or Crop Share	G. Check here if same land interest was held last year
		Owned	Leased To	Leased From				
Farm No.:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Location:								
Farm No.:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Location:								
Farm No.:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Location:								
Farm No.:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Location:								
Farm No.:		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
Location:								

**PART F - CAPITAL SOURCES and USES**

1. Indicate the source(s) of all farming capital for the entity identified in Part A? (Check ALL that apply.)

☐ Non-borrowed capital      ☐ Private loans/credit      ☐ FSA program payments from this crop year  
☐ Commercial loans/credit      ☐ Other: \_\_\_\_\_

2. Will contributions of capital, farming equipment or land be acquired as a result of a loan or credit arrangement?

☐ YES go to Item 3      ☐ NO go to Part G

3. Will such loan or credit be acquired from, guaranteed by, co-signed by, or secured by an individual, joint operation or entity that has an interest in the farming operation identified in Part A (Such interest may be as a landowner or other tenant)?

☐ YES. Complete Items 3(A) through 3(E)      ☐ NO. Go to Part G

A Type of Contribution	B Name of Loan or Credit Source	C Guarantor's Name	D Credit Source or Guarantor's Affiliation or Interest in the Farming Operation	E Percent of Total Capital
				%
				%
				%

**PART G - EQUIPMENT (All percentages are based on annual rental values.)**

1. **Owned Equipment:** Enter the percent of ALL equipment owned by the farming operation of the entity identified in Part A that will be used on the farms identified in Part C by the entity: \_\_\_\_\_ %

2. **Leased Equipment:** Enter the following information for ALL leased equipment to be used in the farming operation of the entity identified in Part A. If leased equipment is not used in this farm operation, enter 0%.

A. Percent of Total Equipment Used in the Farming Operation	B. Name of Individual/Entity Equipment is Leased From	C. Type of Equipment Leased	D. Does the Individual/Entity the equipment is leased from have an interest in this farming operation?
%			<input type="checkbox"/> YES <input type="checkbox"/> NO
%			<input type="checkbox"/> YES <input type="checkbox"/> NO
%			<input type="checkbox"/> YES <input type="checkbox"/> NO

3. **Lease Agreements:** If Item 2D is "YES," copies of lease agreement and documentation may be required for compliance purposes. GO TO Part H.

Name of Entity (as identified in Part A): \_\_\_\_\_

**PART H - CUSTOM SERVICES**

1. Will custom services be utilized by the entity identified in Part A on the farms listed in Part E?

☐ **NO.** GO TO PART I☐ **YES.** Complete Items 1A through 1D.

A. Type of Services	B. Farm Number(s)	C. Number of Acres	D. Name of Provider

**PART I - LABOR NOT PROVIDED BY MEMBERS/SHAREHOLDERS IDENTIFIED IN PART C**

For the farms listed in Part E, enter the information for contributions of labor to the farming operation that will not be provided by the members or shareholders listed in Part C:

Type	Amount
1. <b>Other labor:</b> Enter the percentage or the number of hours to be donated by family members or others for which no payment will be issued or owed.	% hrs
2. <b>Hired labor:</b>  A. Will any of the hired labor for the farming operation identified in Part A originate from the same source as the leased equipment in Part G?  <input type="checkbox"/> NO <input type="checkbox"/> YES <i>If "YES", acceptable documentation to prove such relationship may be required for compliance purposes.</i>  B. Will any of the hired labor for the farming operation identified in Part A be included in the custom services shown in Part H?  <input type="checkbox"/> NO <input type="checkbox"/> YES <i>If "YES", acceptable documentation to prove such relationship may be required for compliance purposes.</i>	

**PART J - MANAGEMENT**

Enter all managerial duties and/or activities required for the farming operation identified in Part A which will be provided personally by member(s) or shareholder(s) of the entity or joint operation; or by hired management.

1. **Active personal management:**

List each member or shareholder in column A; the specific managerial duties/activities that will be performed personally by each member or shareholder in column B. For nonfamily member operations only, complete items in column C to include the amount of time expended annually, either in hours or as a percentage of the total management hours required for the farming operation.

A. Member/Shareholder	B. Duties/Activities	C. Time Expended Annually (For nonfamily member operations only)
		hrs      %
		hrs      %
		hrs      %
		hrs      %
		hrs      %
		hrs      %

For additional space, use and attach CCC-902E Continuation

Amount
2. <b>Hired management:</b> Enter the percentage of hired management contributed to the farming operation. Describe any hired management duties/activities that will be provided by someone other than a member or shareholder. <i>(Include management by an administrator or trustee who receives compensation for this service or activity):</i>
%
3. <b>Other management:</b> Enter the percentage of other management contributed to the farming operation. Describe any non-compensated management that will be provided by someone other than a member or shareholder. <i>(Include management by an administrator or trustee who does not receive compensation for this activity):</i>
%

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Check all of the following that apply:

☐ CCC-902 Continuation attached for additional information for Part E - Land

☐ CCC-902E Continuation attached for additional information for the following Parts:

☐ Part C – Member information

☐ Part D – Summary of Contributions

☐ Part F – Capital

☐ Part G – Equipment

☐ Part H – Custom Services

I certify that all the information entered on this document and any supporting documentation is true and correct. I understand that furnishing incorrect information will result in forfeiture of payments and may result in the assessment of a penalty. I will timely provide written notification to the Farm Service Agency committees for the county and State listed on this form of any changes in this farming operation. By signing this form, I acknowledge that:

- all supporting documentation has been submitted as required
- I have reviewed and understand all definitions and requirements on Page 7 of this form.
- all information will be considered in effect continuously unless changes or revisions are submitted.
- it is my responsibility to timely notify FSA in writing of any changes that may affect these representations, including, but not limited to: the composition of the entity identified in Part A; the farming, ranching or forestry operation of the entity identified in Part A; financial status of the entity identified in Part A.
- evidence such as tax records, certified public accountant's certification, or other documentation may be required to validate these representations and I will take all necessary actions to provide such materials to the applicable State or county committee if requested by FSA.
- it is my responsibility to timely notify FSA in writing of any successors who acquire an interest in this farming operation as the result of the death of a member or shareholder.

[illegible]

**Privacy Act Statement:** The following statement is made in accordance with the Privacy Act of 1974 (5 U.S.C. 552a – as amended). The authority for requesting the information identified on this form is Payment Limitation and Payment Eligibility (7 CFR Part 1400), the Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), the Agricultural Act of 2014 (7 U.S.C 9015), (Pub. L. 113-79), as amended by the Agriculture Improvement Act of 2018 (Pub. L. 115-334), the Further Continuing Appropriations and Other Extensions Act, 2024 (Pub. L. 118-22), the American Relief Act, 2025 (Pub. L. 118-158), and 7 CFR Part 1412. The information will be used to identify the farm operating plan data needed to determine a legal entity's eligibility for program benefits. The information collected on this form may be disclosed to other Federal, State, 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.

**Paperwork Reduction Act (PRA) Statement:** This information collection is exempted from the Paperwork Reduction Act as specified in 7 U.S.C. 9091(c)(2)(B).

**Public Burden Statement:** For CFAP 2.0 and QLA only, public reporting burden for this collection is estimated to average 30 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 USDA may not conduct or sponsor a collection of information unless it displays a valid OMB control number. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden by emailing to: [askusda@usda.gov](mailto:askusda@usda.gov) (OMB NO. 0560-0297).

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## DEFINITIONS

The following definitions apply to Form CCC-902E.

1. **ACTIVELY ENGAGED IN FARMING** – means providing both: 1) significant contributions of capital, equipment, or land, or combination thereof to the farming operation; and 2) significant contributions of active personal labor or active personal management, or a combination thereof, to the farming operation as described. Further, for a person or legal entity to be considered actively engaged in farming for program payment purposes, the contributions of the person or legal entity must be at-risk and commensurate with the person's or legal entity's claimed share of the profit and loss of the farming operation. Failure to meet these requirements will result in the determination of ineligibility for payments under programs specified in 7 C.F.R. Part 1400.
2. **INTEREST IN A FARMING OPERATION** – a person or legal entity is considered to have an interest in a particular farming operation if the person or legal entity owns or rents land to or from that farming operation; has an interest in the agricultural commodities produced on the operation; or is a member of a joint operation that either owns or rents land to or from the farming operation, or has an interest in the agricultural commodities produced on that operation.
3. **JOINT OPERATION** - is a general partnership, joint venture, or similar organization.
4. **PERSON** – is a natural person (an individual) and does not include a legal entity.
5. **ACTIVE PERSONAL LABOR** – a person is considered to be providing active personal labor with respect to a farming operation if that person is directly and personally providing physical activities necessary to conduct the farming operation, including land preparation, planting, cultivating, harvesting, and marketing of agricultural commodities in the farming operation. Other qualifying physical activities include establishing and maintaining conserving covers and those physical activities necessary for livestock production for the farming operation.
6. **ACTIVE PERSONAL MANAGEMENT** – a person is considered to be providing active personal management with respect to a farming operation if that person is directly and personally providing the general supervision and direction of activities and labor involved in the farming operation; or providing services (whether performed on-site or off-site) reasonably related and necessary to the farming operation. The management activities must be critical to the profitability of the farming operation and performed under one or more of the following categories: 1) Capital which includes arranging financing and managing capital; acquiring equipment; acquiring land and negotiating leases; managing insurance and participating in USDA programs; 2) Labor which includes hiring and managing of hired labor; 3) Agronomics and marketing which includes selecting crops and making planting decisions; acquiring and purchasing of crop inputs; managing crops and making harvesting decisions; pricing and marketing of crop production.
7. **CAPITAL** – with respect to a farming operation is the funding provided by a person or legal entity to the farming operation in order for such operation to conduct farming activities. To be considered a countable contribution for a person or legal entity, the capital must have been derived from a fund or account separate and distinct from that of any other person or entity involved in such operation. Countable capital does not include the value of any labor or management which is contributed to the farming operation. A capital contribution may be a direct out-of-pocket input of a specified sum or an amount borrowed by the person or entity. Capital does not include advance program payments.
8. **CONTRIBUTION** – with respect to a farming operation, is providing land, capital or equipment assets, and providing active personal labor, or active personal management to the farming operation in exchange for, or with the expectation of, deriving benefits based solely on the success of the farming operation. Contributions must be "significant".
9. **CUSTOM SERVICES** – with respect to a farming operation is the hiring of a contractor or vendor that is in the business of providing such specialized services to perform services for the farming operation in exchange for the payment of a fee for such services performed.
10. **ENTITY** - is a corporation, joint stock company, limited liability company, association, limited partnership, limited liability partnership, irrevocable trust, revocable trust, estate, charitable organization, or other similar organization including any such organization participating in the farming operation as a partner in a general partnership, participant in a joint venture, a grantor of a revocable trust, or as a participant in a similar organization.
11. **EQUIPMENT** – with respect to a farming operation is the machinery and implements needed by the farming operation to conduct activities of the farming operation including machinery and implements involved in land preparation, planting, cultivating, harvesting or marketing of the crops produced by the farming operation. Equipment also includes machinery and implements needed to establish and maintain conserving covers.
12. **FAMILY MEMBER** – a person is considered to be a family member of another person in the farming operation if that person is related to the other person as a lineal ancestor, lineal descendant, sibling, 1st cousin, niece, nephew, spouse, or otherwise by marriage. This relationship includes great grandparent, grandparent, parent, child (including legally adopted children and stepchildren), grandchild, great grandchild, sibling, 1st cousin, niece, nephew, aunt, uncle or spouse of family member in the farming operation.
13. **FARMING ENTITY** – is the entity, including a combination of entities, conducting a farming operation at one or more locations.
14. **FARMING OPERATION** - is a business enterprise engaged in the production of agricultural products which is operated by a person or formal or informal entity which is eligible to receive payments, directly or indirectly.
15. **LAND** – with a respect to a contribution to a farming operation is agricultural land consisting of cropland, pastureland, wetland, or rangeland which meets the specific requirements of the applicable program for which payments or benefits are sought.
16. **SUPPORTING DOCUMENTATION** – is any information that supports the relevant representations made such as, but not limited to: articles of incorporation; corporate meeting minutes; stock certificates; organizational papers; trust agreement; last will or testament or a deceased individual; affidavit of heirship approved by Office of General Counsel; partnership agreement; property lease agreement; purchase agreement; land deed; lending security agreement; and financial statement.
17. All other terms utilized in this form shall be defined pursuant to 7 C.F.R. Part 1400.