

Eligibility – Corporation with Stockholders

Tax ID Type: Employer Identification Number (EIN). An EIN may be obtained on line from www.irs.gov.

Eligibility Forms:

- **AD-1026, Highly Erodible Land Conservation (HELC) and Wetland Conservation (WC) Certification (dated 10-30-14)**
 - One form for the corporation
 - One form for each affiliate with farming interests (see AD-1026 Affiliate instructions below)
- **CCC-941, Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information**
 - One for the corporation
 - One for each member
- **CCC-901, Member's Information**

Instructions for the AD-1026 – Part A

Blocks 1-3 – Enter the name, tax ID (even though only the last four digits are required, it is helpful to have the full number), and enter the program year as the crop year.

Block 4 – **Affiliates:** All members of the corporation (first level shareholders with more than 20% interest in the corporation) are considered affiliates; however, they only need to be listed in block 4 and file their own an AD-1026 if they have farming interests separate from the Corporation. Affiliates are considered as having farming interests if **his or her tax ID number is listed** as owner, operator, tenant or sharecropper on any farm or undeveloped land.

Note: Exception: A **spouse** or **minor child** of the person requesting benefits is not required to file an AD-1026 if both of the following applies:

- ❖ The person does not have a farming interest as an individual or member of a joint operation separate from the person requesting benefits and,
- ❖ The person does not receive program benefits under his or her tax ID number.

Block 5 – If box A is checked, continue to Part D and sign and date. Box B should not be checked as all NRCS programs, except Agricultural Management Assistance (AMA), are subject to HELC and WC compliance. If neither statement applies, continue to Part B.

Instructions for the CCC-941

Block 1 – Enter the county where land is located.

Block 2 – Enter full legal name and address. This must exactly match what is on file with the Internal Revenue Service (IRS).

Block 3 – Enter the nine-digit tax ID number.

Block 4 – Enter the Program Year (fiscal year).

Block 5 – Check appropriate box.

Block 6 – Sign as indicated in **Signature Authority** below.

Block 7 – Enter title/relationship to the organization.

Block 8 – Enter the date.

Instructions for the CCC-901

Blocks 1 & 2 – Enter the county and state where the land is located.

Block 3 – Enter the year for which you are applying.

Part A – Enter full legal name and full EIN.

- #1-5 – Enter member names (first level shareholders with more than 20% interest in the corporation), complete tax ID numbers, addresses, percent shares, and whether or not members have signature authority for the corporation. **NOTE:** If no member has more than 20% interest in the corporation, in place of member names, enter the statement “no member has more than 20% interest in the corporation.”

Part B, C, D – List Embedded Entities, if any. Embedded Entities are any legal business type other than an Individual.

- Example – If a member in Part A is “John Doe Revocable Trust,” they are considered an Embedded Entity and their information would be entered in Part B. If a member of the “John Doe Revocable Trust” is an embedded entity, they would enter their information in Part C, and so on.

Part E – Enter the required information for any member that is a minor.

Part F – Certification

- #1 – Sign as indicated in **Signature Authority** below.
- #2 – Enter title.
- #3 – Date.

Signature Authority:

- If no member has more than 20% interest in the corporation, signature authority cannot be granted by the use of a CCC-901 form. You will need to provide:
 - Letter of authorization on the corporation’s letterhead signed by the legal head of the corporation.
 - Individuals authorized above may re-delegate authority to an agent using a valid power of attorney (FSA-211) notarized (or witnessed by FSA as applicable).
- The signature on any NRCS/FSA document for an individual authorized to sign for the corporation shall consist of both of the following:
 - An indicator, such as “by” or “for,” illustrating that the individual is signing in a representative capacity.
 - And one of the following:
 - ❖ Individual’s name, and title and/or name of the corporation.