

*** -- Instructions for Completing FSA-896, REQUEST FOR AN EXCEPTION TO THE 2017 WHIP+ PAYMENT LIMITATION FOR \$125,000.**

A Completing the FSA-896

A manual FSA-896 is an optional form for all applicants. The applicant completes this form to request an exception to the \$125,000 payment limitation. WHIP+ payments are subject to \$250,000 per crop year payment limitation with an overall WHIP+ limit of \$500,000 payment limitation but only if both of the following conditions are met:

- at least 75% of the individual’s or legal entity’s average adjusted gross income (AGI) for 2017, 2016 and 2015.
- a certification from a licensed CPA or an attorney is submitted to the FSA/USDA Service Center identified in item 1, attesting that at least 75% of the individual’s or legal entity’s average AGI for 2017, 2016 and 2015 was derived from farming, ranching, or forestry operations. The CPA and/or Attorney may meet this requirement by completing Part C below or providing a similar statement that is acceptable to FSA.

Notes: This form is:

- only used for WHIP+
- not required for general partnerships or joint ventures, but must be completed by each member of a general partnership or joint venture.

Follow this table to complete an FSA-896.

Item	Instructions
1	The Program Year (2019) used for WHIP+ Payment Limitation
2	Enter the name and address of the FSA county office or USDA service center where the completed CCC-896 will be submitted.
3	Enter the person’s or legal entity’s name and address.
4	In the format provided, enter the <u>complete</u> taxpayer identification number of the individual or legal entity identified in item 2. This will be either a social security number or taxpayer identification number.
5	Select the appropriate check box – 4A if the applicant is requesting a \$250,000 payment limit and meets the criteria. Or 4B if the applicant does not want the \$250,000 payment limit.
6	Read the acknowledgements, responsibilities, and authorizations, before affixing your signature. <i>(Individual or Entity)</i>
7	Enter the title or relationship to the legal entity identified in Item 2.
8	Enter the signature date in month, day and year.
9	Read the acknowledgements, responsibilities, and authorizations, before affixing your signature. <i>(CPA or Attorney Only)</i>
10	Identify as applicable Certified, Public Accountant (CPA) or Attorney.
11	Enter applicable State you are licensed to practice in, followed by your associated individual license number.
12	Enter the signature date in month, day and year.

***-- Instructions for Completing CCC-896, PAYMENT LIMITATION REQUEST**

B Example of the Completed CCC-896