

BEGINNING FARMER TAX DEDUCTION CERTIFICATION APPLICATION



Chapter 143.121 RSMo

SECTION 1 BEGINNING FARMER INFORMATION

LEGAL NAME OF BEGINNING FARMER				
ADDRESS (STREET/P.O. BOX)		CITY	STATE	ZIP CODE
PHONE NUMBER	E-MAIL		SOCIAL SECURITY NUMBER	
COUNTY OF RESIDENCE		MISSOURI STATE SENATORIAL DISTRICT #	MISSOURI STATE REPRESENTATIVE DISTRICT #	
INTENDED PRIMARY USE OF FARMLAND (FOR STATISTICAL PURPOSES ONLY) <input type="checkbox"/> Row Crops <input type="checkbox"/> Beef Cattle <input type="checkbox"/> Dairy Cattle <input type="checkbox"/> Swine <input type="checkbox"/> Viticulture (grapes) <input type="checkbox"/> Poultry <input type="checkbox"/> Forestry <input type="checkbox"/> Fruit/Nut Trees <input type="checkbox"/> Horticulture <input type="checkbox"/> Other (please specify) _____				
Pursuant to the "Guidelines and Procedures" document for the "Beginning Farmer Tax Deduction Program" issued by the Missouri Agricultural and Small Business Development Authority, the Beginning Farmer (listed above) as indicated on this Application hereby certifies the following:				
1. I have received and read the Program Guidelines and Procedures.				
2. I am a "Beginning Farmer" as defined below (must check a minimum of one of the qualifications below and attach the required information listed):				
<input type="checkbox"/> I have filed at least one, but not more than ten IRS Schedule F (Form 1040) since turning 18 years of age, and				
<input type="checkbox"/> A copy of the most recent filed Schedule F is attached; or				
<input type="checkbox"/> I am approved for a beginning farmer loan through the USDA Farm Service Agency (FSA) direct or guaranteed loan program, and				
<input type="checkbox"/> A copy of the approval letter/e-mail from USDA FSA is attached; or				
<input type="checkbox"/> This farming operation is new production agriculture to me. I have substantial farming knowledge; and I will be the principal operator of the farmland purchased or leased, and				
<input type="checkbox"/> A reference letter is attached which verifies my status as a new producer with substantial farming knowledge and affirming I will be the principal operator of the farmland purchased or leased. This letter must be dated and signed by someone familiar with you, such as a primary lender, previous farm employer, landlord, or agricultural service provider; or				
<input type="checkbox"/> I am a "Qualified Family Member" of the Farm Owner and attest to this relationship with my signature below.				
Family Relationship to Farm Owner: _____				
By signing this application the Beginning Farmer agrees to follow the guidelines and procedures for the "Beginning Farmer Tax Deduction Program." The Beginning Farmer also agrees that all information included in this application is true, correct, and complete to the best of their knowledge.				
SIGNATURE OF BEGINNING FARMER				DATE

SECTION 2 FARM OWNER INFORMATION

LEGAL NAME OF FARM OWNER

ADDRESS (STREET/P.O. BOX)

CITY

STATE

ZIP CODE

PHONE NUMBER

E-MAIL

SOCIAL SECURITY NUMBER

COUNTY OF FARMLAND

MISSOURI STATE SENATORIAL DISTRICT # OF FARMLAND

ACRES OF FARMLAND SOLD/LEASED

MISSOURI STATE REPRESENTATIVE DISTRICT # OF FARMLAND

THIS TRANSACTION IS A

 SALE CROP SHARE ARRANGEMENT CASH RENT/LEASE LEASE TO OWN ARRANGEMENT

Pursuant to the "Guidelines and Procedures" document for the "Beginning Farmer Tax Deduction Program" issued by the Missouri Agricultural and Small Business Development Authority, the Farm Owner (listed above) as indicated on this Application hereby certifies the following:

1. I have received and read the Program Guidelines and Procedures.

2. I am a "Farm Owner" (must check a minimum of one)

Who has sold the above farmland to the Beginning Farmer listed on page one of this application,

A copy of the signed, dated contract for sale is attached.

A copy of the final settlement statement clearly documenting the buyer and seller is attached.

A copy of the legal description is attached, **or**

Who has engaged in a rental/lease or crop share arrangement not exceeding 10 years with the Beginning Farmer listed on page one of this application, and

A copy of the lease or crop share arrangement is attached which is signed by both the Beginning Farmer and the Farm Owner clearly stating the start date, end date, and terms of arrangement; **or**

I am a "Qualified Family Member" of the Beginning Farmer and attest to this relationship with my signature below.

Family Relationship to Beginning Farmer: _____

By signing this application the Farm Owner agrees to follow the guidelines and procedures for the "Beginning Farmer Tax Deduction Program." **If engaging in a rental/lease or crop-share arrangement not exceeding 10 years, I acknowledge the initial certification is valid for one year and must be renewed annually to confirm the rental/lease/crop-share arrangement is still in effect and eligible for the tax deduction.**

The Farm Owner also agrees that all information included in this application is true, correct, and complete to the best of their knowledge.

SIGNATURE OF FARM OWNER

DATE

SECTION 3 CERTIFICATION OF CITIZENSHIP/IMMIGRATION STATUS

By affixing my (our) signature below, I (we) hereby certify, subject to penalties of perjury, I am the applicant or an authorized representative of the applicant and as such am authorized to make the following affirmation:

I am a United States Citizen or have been granted lawful permanent residence* of the United States. I understand that I am required by state law to provide proof of my citizenship, residency, and identity in order to apply for any state programs.

SIGNATURE OF BEGINNING FARMER

DATE

SIGNATURE OF FARM OWNER

DATE

*Pursuant to 208.009.3 RSMo, all applicants are required to provide proof of citizenship, identity, and residency at the time of applying for any state administered benefits. **Both the Beginning Farmer and the Farm Owner must provide a copy of their valid Missouri driver's license with this application.** If you do not have or cannot provide this, please call MASBDA at 573-751-2129 for other acceptable forms of identification.

SECTION 4 CHECKLIST PRIOR TO APPLICATION SUBMISSION

NOTES: The legal names of the Beginning Farmer and the Farm Owner provided on this application must match the names listed on all required attachments (FSA documents, real estate settlement statement, lease, etc.)

- All items in Section 1 and Section 2 are completed, including signatures of Beginning Farmer and Farm Owner

- All required attachments are included with this application
 - Beginning Farmer required documentation
 - Copy of Beginning Farmer driver's license

 - Farm Owner required documentation
 - Copy of Farm Owner driver's license

- \$300 non-refundable application fee - for the purchase of farmland, or
- \$200 non-refundable application fee - for rental/lease or crop share arrangement

Checks can be made payable to MASBDA.

Please review this application carefully before submitting to MASBDA. Applications will be processed as they are received, and incomplete applications will delay the certification process. If you have questions regarding the certification application or any required attachments, please do not hesitate to call MASBDA at 573-751-2129.

RETURN TO:
MASBDA
P.O. BOX 630
1616 MISSOURI BLVD
JEFFERSON CITY, MO 65102-0630
TELEPHONE: (573) 751-2129
masbda@mda.mo.gov