

## 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)

- ☐ Row Crops  
 ☐ Beef Cattle  
 ☐ Dairy Cattle  
 ☐ Swine  
 ☐ Viticulture (grapes)  
 ☐ Poultry  
 ☐ Forestry  
 ☐ Fruit/Nut Trees  
☐ Horticulture  
☐ 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):

- ☐ I have filed at least one, but not more than ten IRS Schedule F (Form 1040) since turning 18 years of age, and  
☐ A copy of the most recent filed Schedule F is attached; **or**  
☐ I am approved for a beginning farmer loan through the USDA Farm Service Agency (FSA) direct or guaranteed loan program, and  
☐ A copy of the approval letter/e-mail from USDA FSA is attached; **or**  
☐ This farming operation is new production agriculture to me. I have substantial farming knowledge; I will be the principal operator of the farmland purchased or leased; I am responsible for the day to day management decisions of the farmland; I am not leasing the farmland to another person or entity who will be responsible for making day to day management decisions.; and  
☐ 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, will be responsible for the day to day management decisions of the farmland, and will not be leasing the farmland to another person or entity. 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**

☐ I am a "Qualified Family Member" of the Farm Owner and attest to this relationship with my signature below.

Family Relationship to Farm Owner: \_\_\_\_\_

**SECTION 2 SERVICES AVAILABLE TO VETERANS - OPTIONAL - BEGINNING FARMER**

1. Have you ever served on active duty in the Armed Forces of the United States and separated from such service under conditions other than dishonorable? ☐ Yes ☐ No
2. If answering Question #1 in the affirmative, would you like to receive information and assistance regarding veteran's benefits and services? ☐ Yes ☐ No
3. If answering Question #2 in the affirmative, may the agency share your contact information with the Missouri Veterans Commission in order to provide you with information regarding available veterans benefits and services? General information may also be found on the Missouri Veterans Commission's website at: [www.veteranbenefits.mo.gov](http://www.veteranbenefits.mo.gov)  
☐ Yes ☐ No

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 3 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: \_\_\_\_\_

**SECTION 4 SERVICES AVAILABLE TO VETERANS - OPTIONAL - FARM OWNER**

1. Have you ever served on active duty in the Armed Forces of the United States and separated from such service under conditions other than dishonorable? ☐ Yes ☐ No
2. If answering Question #1 in the affirmative, would you like to receive information and assistance regarding veteran's benefits and services? ☐ Yes ☐ No
3. If answering Question #2 in the affirmative, may the agency share your contact information with the Missouri Veterans Commission in order to provide you with information regarding available veterans benefits and services? General information may also be found on the Missouri Veterans Commission's website at: [www.veteranbenefits.mo.gov](http://www.veteranbenefits.mo.gov)  
☐ Yes ☐ No

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 5 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 6 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
  - ☐ Farm Owner required documentation
  - ☐ Copy of Beginning Farmer driver's license
  - ☐ 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](mailto:masbda@mda.mo.gov)