

## Eligibility - Estate

**Tax ID Type:** Employer Identification Number (EIN). An EIN may be obtained from [www.irs.gov](http://www.irs.gov).

### Eligibility Forms:

- **AD-1026, Highly Erodible Land Conservation (HELC) and Wetland Conservation (CW) Certification (dated 10-30-14)**
  - One form for the estate
  - 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 form for the estate
  - One form for each member of the estate who will receive benefits
- **CCC-901, Member's Information**

### Instructions for the AD-1026

Blocks 1-3 – Enter the name, tax ID, and enter the program year as the crop year.

Block 4 – **Affiliates:** All members of the estate 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 Estate. 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 own tax ID number.

Block 5 – Check one of these boxes if the statement applies and continue to Part D and sign and date; otherwise 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 program/fiscal year for which you are applying.

Part A – Enter full legal name of the estate and full EIN.

- #1-5 – Enter names, full tax ID numbers, addresses, percent shares, and whether or not members have signature authority for the estate.

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 the person with signature authority for the estate (for example, the executor) is not listed as a member on the CCC-901, please provide a copy of the legal document indicating who has signature authority for the estate.
- The signature on any NRCS/FSA document for an individual authorized to sign for the estate 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 estate.