

## Eligibility – Irrevocable Trust

**Definition:** A trust becomes irrevocable upon the death of the grantor. A trust is also an irrevocable trust if:

1. The trust cannot be modified or terminated by the grantor;
2. The grantor has no future, contingent, or remainder interest in the trust; and
3. The trust agreement does not provide for the transfer of the trust to the remainder beneficiary in less than 20 years from the date the trust is established except in cases where the transfer is contingent upon either the remainder beneficiary achieving at least the age of majority or the death of the grantor or income beneficiary.

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

### Eligibility Forms:

- **AD-1026, Highly Erodible Land Conservation (HELIC) and Wetland Conservation (WC) Certification:**
  - One form for the trust
  - One form for each affiliate with farming interests (see AD-1026, block 8, instructions below).
- **CCC-931, Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information**
  - One form for the trust
  - One form for each member
- **CCC-901, Member's Information**

### Instructions for the AD-1026

Blocks 1-3 – Enter the name, tax ID number (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 – Unless the trust or you own farmland (crop land) in NH or anywhere else, check no to this and sign and date in block 12. If yes is checked, you must answer all remaining questions.

**Block 8 – Affiliates:** All members of the trust are considered affiliates; however, they only need to be listed in block 8 and file their own an AD-1026 if they have farming interests. 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.

### **Instructions for the CCC-931 (12-7-11 version)**

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 – Check the box for the fiscal year in which you are applying (currently 2012).

Blocks 5-8 – Check appropriate boxes.

Block 9 – Sign as indicated in **Signature Authority** below.

Block 10 – Enter title/relationship.

Block 11 – 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 names, tax ID numbers (even though only the last four digits are required, it is helpful to have the full number), addresses, percent shares, and whether or not members have signature authority for the trust.

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:** The signature on any NRCS/FSA document for an individual authorized to sign for the trust 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 trust.