

**Agricultural Conservation Easement Program (ACEP) -
Wetland Reserve Easements (WRE) and Agricultural Land Easements (ALE)
Landowner Eligibility Matrix**

Note: Adjusted gross income (AGI) requirements are not applicable to fiscal year (FY) 2014 ACEP enrollments, but are applicable beginning in FY 2015.

SCIMS Business Type Code	Business Type	SCIMS Tax ID Type	Individual or Entity		Entity Members		
			FTE Eligibility Required ^{1/}	AGI Eligibility Required ^{2/, 10/}	Members Required ^{3/}	Member's AGI Affect Payment ^{4/}	Member FTE Eligibility must be checked and documented
00	Individual	SSN	Yes	Yes	No	No	No
02	General Partnership	EIN	Yes ^{5/}	Exempt ^{6/}	Yes	Yes	Yes
03	Joint Venture ^{7/}						
04	Corporation	EIN	Yes	Yes	Yes	Yes	No
05	Limited Partnership	EIN	Yes	Yes	Yes	Yes	No
06	Estate	EIN	Yes	Yes	Yes	Yes	No
07	Trust - Revocable	SSN ^{8/}	Yes	Yes	No	No	No
07	Trust - Revocable	EIN	Yes	Yes	Yes	Yes	No
10	Churches, Charities, & Nonprofit Organizations	EIN	Yes	Yes	No	No	No
17	Trust - Irrevocable	EIN	Yes	Yes	Yes	Yes	No
18	Individual Operating as a Small Business	EIN	Yes	Yes	Yes	Yes	No
20	Indian Tribe	EIN	Yes	Exempt	No	No	No
20	Alaska Native Corporations	EIN	Yes	Exempt	No	No	No
22	Limited Liability Company (LLC)	EIN	Yes	Yes	Yes	Yes	No
22	Limited Liability Company (LLC)	SSN ^{9/}	Yes	Yes	No	No	No

1/ Farm tract eligibility (FTE) reflects the combined result of highly erodible land (HEL), converted wetland (CW), and planted converted wetland (PCW) determinations recorded in Farm Service Agency's (FSA's) subsidiary system.

2/ Average adjusted gross income (AGI) certification is required to be filed for all business types where AGI eligibility required is "Yes" and for entity members where the member's AGI affect payment is "Yes." AGI certifications for landowners and entity members are completed using the CCC-941, "Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax information" or successor form. The CCC-941 form must be supplied to FSA and the eligibility value will be available in the Subsidiary System.

3/ For business types where members required is "Yes," Forms CCC-901A or CCC-902 **must** be on file with the FSA. The information must be current and be in "determined" or "filed" status in FSA business records for all entity members. All members must file Form CCC-941 for AGI certification. Payments to the entity will be reduced for member shares not meeting AGI.

4/ Business types where members required is "Yes" will have payment reductions in an amount commensurate with the ownership shares of the AGI ineligible members. This reduction will occur at payment but Participants and Landowners must be informed, prior to signing the easement enrollment agreement (for ACPE-ALE the ALE-Agreement; for ACEP-WRE either the NRCS-CPA-31(APCE) or NRCS-CPA-40 (AECLU)) , that these reductions will be applied at payment.
5/ FTE should be documented at both the joint operation (general partnership) level and the member level since a member may be ineligible on another tract impacting eligibility. The joint operation at the entity level (not member level) needs to have an association with the land; members may have a 'no association' FTE status.
6/AGI is not evaluated at the entity level for this business type, but is checked at the member level.
7/ Joint ventures are not an eligible landowner type for easement programs.
8/ Refer to FSA CM-1 Paragraph 178.8 for additional guidance regarding revocable trusts using a SSN as the tax id.
9/ Refer to FSA CM-1 Paragraph 178.6 for additional guidance regarding single member LLC using a SSN as the tax id.
10/ The AGI 2014 Farm Bill determination will be reset to "Not Filed" and the SED determination will be reset to "No Determination" when the either of the following is updated in SCIMS: the tax ID number or an AGI Type change between "Exempt" or "Non-Exempt." This requires FSA to validate the change with IRS.

May 2017

ACEP Eligibility with AGI