

6.Special Rules for Agricultural Taxation - Evaluation

- 6.1 USDA Payments
- 6.2 Debt Relief
- 6.3 Continuation from Lesson 2 - Mixed-Use Property
- 6.4 Continuation from Lessons 2 and 5 - Value-Added Inventory
- 6.5 Continuation from Lesson 2 - Conservation Expenditures
- 6.6 Catastrophe and Disasters
- 6.6.a Livestock Losses and Weather-Related Sales

	Question	Answer	Conclusion/Training Recommendation	Answer	Conclusion/Training Recommendation
1.	Do you ever receive income from the USDA Farm Service Agency (FSA), Natural Resources Conservation Services (NRCS), Agricultural Marketing Services (AMS), or other USDA agencies?	No	Skip to question 2.	Yes	Training 6.1 is recommended.
2.	Did you owe money on a loan used to support your farm or ranch business, and have you been notified that you no longer need to pay some of all of the debt?	No	Skip to question 3.	Yes	Training 6.2 is recommended.
3.	Do you live on the same property where you operate your farm or ranch business?	No	Skip to question 2.	Yes	Training 6.3 is recommended.
4.	Do you sell products which you have made using materials you produce on your farm or ranch? This includes anything that has been physically transformed from the product you grew,	No.	No additional training in this series is recommended.	Yes.	Answer Question 3.

6.Special Rules for Agricultural Taxation - Evaluation

	raised, or harvested, and made into a new product with different physical qualities. Examples include: wine, beer, cheese, jam, nut butters, baked goods, fermented foods and beverages, spun wool, meat which has been custom cut, packaged and frozen, soaps, salves, candles, etc.				
5.	For the products you make as described in Question 2, do these products typically spoil or sell within a week?	No.	Continue to Question 4.	Yes.	Continue to Question 4.
6.	For the products you make as described in Question 2, do you usually still have some product in your possession and available for sale at the end of the year? (December 31 for most people)	No.	No additional training from this series is recommended.	Yes.	Training 6.4 is recommended.
7.	Have you invested or might you invest in conservation practices that are not directly or immediately related to increasing the productivity of your crop or livestock operation? Examples would be planting habitat for threatened or endangered species, or re-grading to reduce soil erosion or water runoff.	No.	Go to Question 8.	Yes.	Training 6.5 is recommended.

6.Special Rules for Agricultural Taxation - Evaluation

8.	Have you, or might you, experienced a sudden, unexpected loss of crops, or other business property?	No.	No is not a valid answer, this is a risk for all agricultural operations.	Yes.	Training 6.6 is recommended.
8	Have you, or might you, experienced a sudden, unexpected loss of livestock (including bees and farm-raised fish) due to disease or a weather-related event, including a weather-related event affecting your feed supply?	No, because I do not have livestock.	There are no more trainings for you in this series.	Yes, because I have livestock.	Training 6.6.a is recommended.