

THE COMMONWEALTH OF MASSACHUSETTS

EXECUTIVE OFFICE OF ENERGY AND ENVIRONMENTAL AFFAIRS



Department of Agricultural Resources

251 Causeway Street, Suite 500, Boston, MA 02114
617-626-1700 fax: 617-626-1850 www.mass.gov/agr



2022 Dairy Farmer Tax Credit Program Application for Participation

To: Massachusetts Dairy Farmers
From: Myron Inglis, Massachusetts Department of Agricultural Resources (MDAR)
Subject: 2022 Dairy Farmer Tax Credit Program
Date: December 1st, 2022

Enclosed please find the required paperwork that must be submitted for you to be eligible for the 2022 Dairy Farmer Tax Credit Program. The Dairy Farmer Tax Credit Program offers registered Massachusetts dairy farms a state income tax credit based on production for any month in which the farm price of milk falls below a trigger price. The program was implemented to offset the cyclical downturns in milk prices paid to dairy farms. Eligible dairy farmers wishing to participate in the Program must complete and submit the **Disclosure Statement** as provided. The Disclosure Statement includes the following information:

- Taxpayer identification information
- Shareholder information (if applicable)
- Production Report
- Department of Unemployment Assistance (DUA) Certificate of Compliance

For more information and to view the regulation, please visit: <https://www.mass.gov/guides/agricultural-grants-and-financial-assistance-programs>

All paperwork must be received by MDAR no later than January 15th, 2023*. If paperwork is not submitted by that time, we will assume you do NOT wish to participate in the 2022 Dairy Farmer Tax Credit Program and you will be ineligible to receive the 2022 Dairy Tax Credit.

****Dairy Farms marketing their milk privately (producer-dealers, raw milk, other) must submit an additional Production Report to MDAR no later than January 15th, 2023, that includes November, December, and total annual production.***

Completed Disclosure Statements and questions should preferably be emailed to:

Myron Inglis

Massachusetts Department of Agricultural Resources
Attn: Massachusetts Dairy Farmer Tax Credit Program
251 Causeway Street, Suite 500
Boston, MA 02114
Phone (857) 500-2046 Fax (617) 626-1850
myron.inglis@mass.gov

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2022 Dairy Farmer Tax Credit Disclosure Statement Taxpayer Identification Information

Applicant Information				
Name: _____		Farm Name: _____		
Mailing Address: _____				
City: _____		State: _____	Zip Code: _____	
Phone: _____		E-mail: _____		
Applicant Taxpayer Information				
<input type="checkbox"/> Sole Proprietor	<input type="checkbox"/> C-Corporation	<input type="checkbox"/> S-Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Other Entity _____
Social Security Number (SSN): <small>(Sole Proprietor Must include SS#)</small> _____ - _____ - _____				
Individual Taxpayer ID Number (TIN): _____ - _____				
Dairy Information				
Certificate of Registration Number: <small>(Issued by Massachusetts Dept. of Ag. Resources)</small> _____		Producer Number(s): _____		
Signature				
I hereby disclose the following: I held a Certificate of Registration pursuant to M.G.L. Chapter 94, § 16A at some time during 2022. I authorize the Department of Agricultural Resources to examine all records necessary to verify the information set forth in this disclosure statement. By signing this Disclosure Statement, I claim to be eligible pursuant to M.G.L. c. 62, §6(o) (1)-(4), and M.G.L. c.63, §38Z. I acknowledge that participation is subject to M.G.L. c. 151A, Section 19A and that it is my responsibility to ensure all payments owed to the Department of Unemployment Assistance, if owed, are made. I further acknowledge that a Certificate of Compliance must be obtained and filed with MDAR, if applicable, in order to be eligible. I hereby authorize the United States Department of Agriculture's Farm Service Agency, the Federal Milk Market Administrator, my milk cooperative, and/or milk dealer who markets or purchases my milk to release all records and other information relating to my milk production during the calendar year 2022 to the Massachusetts Department of Agricultural Resources. <input type="checkbox"/> Yes , I authorize a third party to release my production records. <input type="checkbox"/> No , I do not authorize the release of production records. I will submit production records to the Department directly. I certify, under penalty of all applicable law, as to the truth, completeness, and accuracy of all information provided in or in connection with this form. I also certify that I am the authorized individual eligible to file this statement and form. By signing this Disclosure and Authorization Statement Form, I agree to all terms and conditions contained within.				
_____ Signature		_____ Title/Relationship of Individual Signing		_____ Date

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2022 Dairy Farmer Tax Credit Disclosure Statement Shareholder Information

Yes, my farm has shareholders No shareholders

The Dairy Farmer Tax Credit Program requires any dairy farm that is either a partnership or an S-corporation (the "entity") to file this Share Disclosure Statement. The partnership or S-corporation must complete this form and return it to: Myron Inglis, Department of Agricultural Resources, 251 Causeway Street, Suite 500, Boston, MA 02114.

Instructions: Please provide the name, address, taxpayer identification number, and Certificate of Registration Number of the entity. Also list the names, addresses, social security numbers, and shares of profit for each individual listed. The share of profit may be found in a partnership agreement, corporate by-laws, and must be the same as those used on 2022 Massachusetts Schedule 3k-1 associated with Form 3 or 2022 Massachusetts Schedule Sk-1 associated with Form 355S. This form must be signed and dated.

Name of Entity	Taxpayer Identification Number
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Address	Certificate of Registration Number
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
City	State Zip Code
<input style="width: 100%;" type="text"/>	<input style="width: 15%;" type="text"/> <input style="width: 15%;" type="text"/>

Member or Shareholder Information and Shares

Name of Member or Shareholder	Social Security Number
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Address	Member's Share of Profit
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
City	State Zip Code
<input style="width: 100%;" type="text"/>	<input style="width: 15%;" type="text"/> <input style="width: 15%;" type="text"/>

Name of Member or Shareholder	Social Security Number
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Address	Member's Share of Profit
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
City	State Zip Code
<input style="width: 100%;" type="text"/>	<input style="width: 15%;" type="text"/> <input style="width: 15%;" type="text"/>

Name of Member or Shareholder	Social Security Number
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Address	Member's Share of Profit
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
City	State Zip Code
<input style="width: 100%;" type="text"/>	<input style="width: 15%;" type="text"/> <input style="width: 15%;" type="text"/>

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Member or Shareholder Information and Shares

Please use this for additional members or shareholders.

Name of Member or Shareholder	Social Security Number
Address	Member's Share of Profit
City	State Zip Code
Name of Member or Shareholder	Social Security Number
Address	Member's Share of Profit
City	State Zip Code
Name of Member or Shareholder	Social Security Number
Address	Member's Share of Profit
City	State Zip Code
Name of Member or Shareholder	Social Security Number
Address	Member's Share of Profit
City	State Zip Code

Signed under the penalties of perjury:

Signed: _____	Print: _____	Date: _____
Signed: _____	Print: _____	Date: _____
Signed: _____	Print: _____	Date: _____
Signed: _____	Print: _____	Date: _____

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2022 Dairy Farmer Tax Credit Disclosure Statement Production Report Production Report

Milk Marketing

How do you market your milk (check all that apply):

- Cooperative(s) or Handler(s): _____
- Producer-Dealer
- Raw Milk
- Other

Dairy farms that market their milk through a **cooperative or handler** do NOT have to provide production information; with your signature you authorize your cooperative(s) to send your production report directly to the MDAR.

Dairy farms that market all or part of their milk privately (producer-dealer, raw milk, other) are responsible for providing monthly and annual production to the MDAR. Please complete the Production Report to the furthest date possible. Production for November, December, and a total annual production **must** be sent to the MDAR by **January 15th, 2023**. If the Department does not receive your production report by January 15th, 2023, missing production will not be considered in the calculation of the 2022 Tax Credit and no adjustments shall be made.

Monthly Production

Eligible Milk Production: Eligible milk production includes all verifiable milk produced on the farm minus unmarketable milk, e.g. three-out-of-five, positive for antibiotics, or milk produced under a suspended or revoked Certificate of Registration. For milk marketed to someone other than a cooperative or milk handler, please provide documents verifying marketable milk. Complete the milk production schedule below or attach a separate sheet showing the same information. Please list your production amount in **pounds**.

Calendar Year 2022	Cooperative	On-Farm	Other	Total Monthly Production
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Total				



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2022 Dairy Farmer Tax Credit Disclosure Statement

Department of Unemployment Assistance (DUA) Certificate of Compliance

Effective March 24, 2015, a statutory change in M.G.L. Chapter 151A, Section 19A creates a new certification requirement for employers seeking certain tax credits in excess of \$5,000. **Farms receiving a Dairy Farmer Tax Credit of more than \$5,000 must provide a Certificate of Compliance from the Department of Unemployment Assistance to the Department of Agricultural Resources** as part of the approval process for participation in the 2022 Dairy Farmer Tax Credit Program. Please note that even if your farm does not pay unemployment, the farm must still generate a Certificate by registering with DUA as "Non-Liable".

Farms must generate a Certificate of Compliance directly from DUA online. If there is no outstanding debt on the account, a Certificate of Compliance will be issued. If, however, there is outstanding debt, a Certificate of Compliance will not be granted until such debt is resolved.

How to generate a DUA Certificate of Compliance:

- Visit the following website: <https://www.mass.gov/how-to/request-a-certificate-of-compliance>
- Scroll down and Click "Log in to UI Online for Employers."
- Enter your User ID and Password
 - If you do not have a User ID and/or Password or if you have difficulty logging in or navigating the website, you must call the **Department of Unemployment Assistance at (617) 626-5075**.
- Once logged in, follow these steps:
 - Click "Payment Information" (in the left pane to view the *Payment Information* page).
 - Click "Request Certificate of Compliance."
 - Make sure your browser allows pop-up windows and accepts cookies, and then click Submit.
- If you are in good standing, you will receive a PDF document of your certificate of compliance immediately. If you are not in good standing, a message will appear requesting that you review your account.
- Attach your DUA Certificate of Compliance and return with your completed Disclosure Statement.

Send completed forms to:

Myron Inglis
Massachusetts Department of Agricultural Resources
Attn: Massachusetts Dairy Farmer Tax Credit Program
251 Causeway Street, Suite 500
Boston, MA 02114
Phone: 857-500-2046 Fax: 617-626-1850
myron.inglis@mass.gov

Please return the full Disclosure Statement and attached DUA Certificate of Compliance as soon as possible. All paperwork **must** be received by MDAR no *later than January 15th, 2023**. If paperwork is not submitted by that time, we will assume you do NOT wish to participate in the 2022 Dairy Farmer Tax Credit Program and you will be ineligible to receive the 2022 Dairy Tax Credit.

*Dairy Farms marketing their milk privately (producer-dealers, raw milk, other) **must** submit an additional Production Report to MDAR no later than *January 15th, 2023* that includes November, December, and total annual production.