Dairy Tax Credit Webinar

Massachusetts Department of Agricultural Resources

Department of Unemployment Assistance

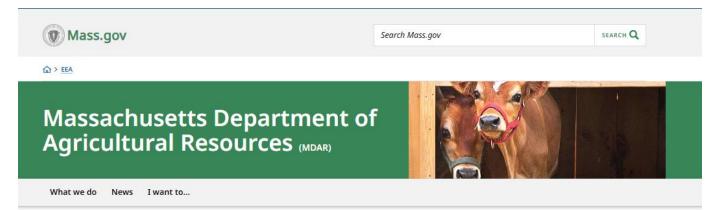


December 2024

Overview

- <u>Regulation</u>
- Due January 15th, \$8 million to be distributed in credits
- We cannot issue credit statements to *anyone* until *everyone* has filed a completed application
- Application options
 - Online
 - Paper
- Taxpayer identification information
- Shareholder information (if applicable)
- Production report
- Department of Unemployment Assistance (DUA) Certificate of Compliance

MDAR Website



The Department's mission is to cultivate a robust and equitable agricultural economy, promote a safe and resilient food system, and preserve a healthy environment for Massachusetts farmers, animals, and consumers.

What We Do

We support, regulate and enhance the rich diversity of the Commonwealth's agricultural community to promote economically and environmentally sound food safety and animal health measures, and fulfill agriculture's role in energy conservation and production.

- Staff Directory
- Programs and Services A-Z
- Calendar
- The Farm and Market Report

MDAR's A-Z Listing

D

Dairy Co-Packing Program

Dairy Farmer Tax Credit Program

Dairy Program

Dairy Promotion Board

Directions to MDAR Offices

Distilleries

Division of Agricultural Conservation and Technical Assistance (DACTA)

Division of Animal Health

Division of Crop and Pest Services

Division of Promotion Education and Market Access

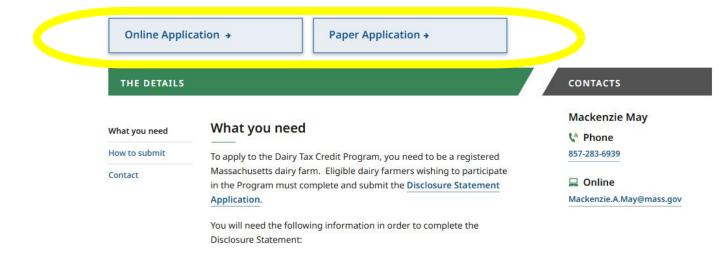
Drinking Water Protection

MDAR's Dairy Tax Credit Website

Apply to the Dairy Farmer Tax Credit Program

Are you a registered Massachusetts dairy farm? You may qualify for a state income tax credit based on production costs and milk pricing. It was implemented to offset the cyclical downturns in milk prices paid to dairy farms.

MDAR is now offering an online option for farmers to submit their 2024 - All paperwork must be received by MDAR no later than January 15, 2025.



MDAR's Dairy Tax Credit Website

Apply to the Dairy Farmer Tax Credit Program

Are you a registered Massachusetts dairy farm? You may gualify for a state income tax credit based on production costs and milk pricing. It was implemented to offset the cyclical downturns in milk prices paid to dairy farms.

MDAR is now offering an online option for farmers to submit their 2024 - All paperwork must be received by MDAR no later than January 15, 2025.

Online Application >

Paper Application +

THE DETAILS

What you need

What you need

How to submit

Contact

To apply to the Dairy Tax Credit Program, you need to be a registered Massachusetts dairy farm. Eligible dairy farmers wishing to participate in the Program must complete and submit the Disclosure Statement Application.

You will need the following information in order to complete the Disclosure Statement:

CONTACTS

Mackenzie May

Phone

857-283-6939

Online

Mackenzie.A.May@mass.gov

Paper Applications

- Mailed 12/17
- Pre-filled information
- Review for errors
- Sign/Initial that you have reviewed the information
- Information <u>you</u> must enter
 - Shareholder Percentages
 - Production Figures
- DUA Certificate of Compliance

Online Application

Mass.gov

Search Mass.gov

ⓑ > EEA > > Dairy Program > Apply to the Dairy Farmer Tax Credit Program

A OFFERED BY Massachusetts Department of Agricultural Resources

2024 Dairy Farmer Tax Credit Program

Fill out the form below (*indicates required field)

Part 1

The confirmation email you receive after submitting this online application will include instruction to completing PART 2, the final step to applying for you 2024 Dairy Tax Credit.

Complete the following form and upload all required attachments to be eligible for the 2024 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 as established in accordance with 330 CMR 29.00. The program was implemented to offset the cyclical downturns in milk prices paid to dairy farms.

Taxpayer Identification Information

Applicant Information

Name:

First Name	Last Name

\$

ZIP Code

Farm Name:

Mailing Address:

Address Line 1

Address Line 2

City	State	

Phone:

Email:*

Applicant Taxpayer Information:

O Sole Proprietor

O C-Corporation

O S-Corporation

O Partnership

O Other

Individual Taxpayer ID Number (TIN):



Certificate of Registration Number:

Issued by Massachusetts Dept. of Ag. Resources

Electronic Signature:*

Producer Number(s):

I hereby disclose the following:

Shareholder Information*

• Yes, my farm has shareholders

O No shareholders

Shareholder Information

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 submit their Social Security Numbers in PART 2 of the application and return it to: Mackenzie May, Department of Agricultural Resources, 225 Turnpike Road, Southborough, MA 01772

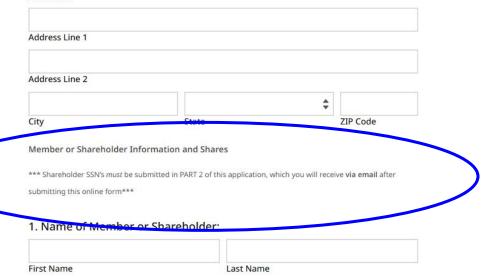
Instructions: Please provide the name, address, taxpayer identification number, and Certificate of Registration Number of the entity. Also list the names, addresses, and shares of profit for each individual listed. The mare of profit may be found in a partnership agreement, corporate by-laws, and must be the same as those used on 2023 Massachusetts Schedule 3k-1 associated with Form 3 or 2024 Massachusetts Schedule Sk-1 associated with Form 355S. This form must be signed and dated.

Name of Entity:

Taxpayer Identification Number:

Certificate of Registration Number:

Address



Member's Share of Profit:

Address:

Production Report

Milk Marketing

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 MDAR. MDAR is not responsible for any errors or omissions in the information received from any third party.

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 15, 2025. If the Department does not receive your production report by January 15, 2025, missing production will not be considered in the calculation of the 2024 Tax Credit and no adjustments shall be made.

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

Cooperative(s) or Handler(s)

Producer-Dealer

Raw Milk

Other

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

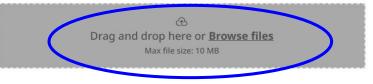
Monthly Production

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**.

Please upload file using the following format:

			Total
Calendar Year 2024	Cooperative On-Farm	Other	Monthly Production
January			
February			
March			
April			
May			
June			
July			

Monthly Milk Production



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 2024 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: <u>Request a certificate of compliance</u>
- 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:
 - O 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.

DUA Certificate of Compliance

Orag and drop here or <u>Browse files</u>
Max file size: 10 MB

If you are in good standing, you will receive a PDF document of your certificate of compliance immediately.

Part 2

COMPLETE PART 2 VIA THE INSTRUCTIONS IN THE CONFIRMATION EMAIL YOU WILL RECEIVE AFTER SUBMITTING THIS APPLICATION

MDAR Point of Contact:

Mackenzie May

Phone 857-283-6939

Email: Mackenzie.A.May@mass.gov

Submit Form

Part 2

Thank you for submitting Part 1 of the 2024 Dairy Tax Credit Application. To complete Part 2, please complete and return the following to Mackenzie, Ma.

Massachusetts Department of Agricultural Resources c/o Mackenzie May 225 Turnpike Road Southborough, MA 01772

In order to protect sensitive information, the following information must be submitted separately from Part 1 of the application.

Business:

Shareholder Name:

Shareholder Social Security Number:

Phasebaldes blasses

Part 2

Thank you for submitting Part 1 of the 2024 Dairy Tax Credit Application. To complete Part 2, please complete and return the following to Mackenzie, Ma.

Massachusetts Department of Agricultural Resources c/o Mackenzie May 225 Turnpike Road Southborough, MA 01772

In order to protect sensitive information, the following information must be submitted separately from Part 1 of the application.

Business:

Shareholder Name:

Shareholder Social Security Number:

Phone baldes blance





Why do you need a Certificate of Compliance?

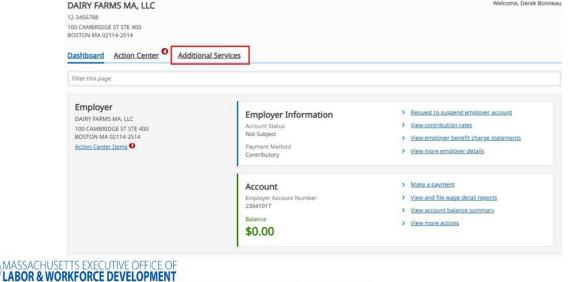
You must submit the Certificate of Compliance from the Massachusetts Department of Unemployment with your Dairy Tax Application to receive the tax credit.

The following slides will detail the step-by-step process of requesting a Certificate of Compliance whether your farm is registered with the DUA or not.

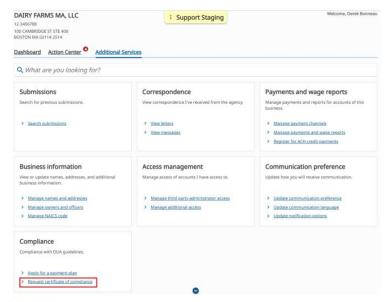


If you are registered with DUA, you can obtain a certificate of compliance by logging into your Unemployment Services for Employers Account. <u>https://unemployment.mass.gov/Employers/ /</u>

1. Click on Additional Services



Scroll down to Compliance section Click Request Certificate of Compliance





Enlarged screenshot from previous slide

Business information

View or update names, addresses, and additional business information.

- > Manage names and addresses
- Manage owners and officers
- > Manage NAICS code

Access management

Manage access of accounts I have access to.

- > Manage third party administrator access
- > Manage additional access

Compliance

Compliance with DUA guidelines.

> Apply for a payment plan

Request certificate of compliance



4. Verify Legal Name, click Next

Verify legal name

Massachusetts Department of Unemployment Assistance has the following legal name for you on file:

DAIRY FARMS MA, LLC

If your legal name is not correct, cancel out of this submission, and correct your legal name before submitting this request.

Cancel

5. Confirm Submission, click Submit

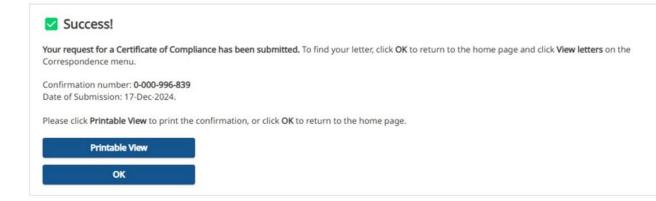


< Previous

Next



6. SUCCESS! You can now view/print your certificate





7. You can view the Certificate in your account under Additional Services Tab > Correspondence > Select View Letters

DAIRY FARMS MA, LLC 12-3456788 100 CAMBRIDGE ST STE 400 BOSTON MA 02114-2514		Welcome, Derek Bonneau You last logged in on Tuesday, Dec 17, 2024 8:50:24 AM
	nal Services	
Q What are you looking for?		
Submissions Search for previous submissions. Search submissions	Correspondence View correspondence I've received from the agency. <u>View letters</u> <u>View messages</u>	Payments and wage reports Manage payments and reports for accounts of this business. Manage payment channels Manage payments and wage reports Register for ACH credit payments



ters RY FARMS M	MA, LLC			nths can be found usi ims, adjudication, and			
456788	Archived Search						
Letters					Ar	chive All Filt	er
Sent	Letter ID	Letter Name	Account	Account ID	Period		Read
	L0003821970	Certificate of Compliance				Archive	e 🗌
	L0003819157	Not Subject Determination	Employer	23041017		Archive	



Letters					ng the search. All letters issu fact finding are available to		
DAIRY FARMS N 12-3456788	MA, LLC	and it	riters related to cla	ins, aujudication, and	fact finding are available to	view in <u>or or</u>	
Received	Archived Search						
Letters					Archive Al	II Filter	
Sent	Letter ID	Letter Name	Account	Account ID	Period		Read
	L0003821970	Certificate of Compliance				Archive	
	L0003819157	Not Subject Determination	Employer	23041017		Archive	



8. Example of what a Certificate of Compliance looks like for a registered business

Department of Unemployment Assist	ance	(3 ¹⁰ 2 ¹⁰ E)
Commonwealth of Massachusetts		(E 1 200 F
Executive Office of Labor & Workforce I	Development	
Cartifi	cate of Compliance	
Certin	cate of compliance	
No.	Date:	December 18, 202
O _x	Letter ID:	L000382197
DAIRY FARMS MA, LLC 100 CAMBRIDGE ST STE 400	Employer ID (FEIN):	XX-XXX678
BOSTON MA 02114-2514		
Certificate ID: L0003821970		
FEIN: 12-3456788		
10		
The Department of Unemployment Assistance certifit its obligations relating to contributions, payments in li contribution established in G.L.c.149,§189		
The Department of Unemployment Assistance certifi- its obligations relating to contributions, payments in li		
The Department of Unemployment Assistance certifit its obligations relating to contributions, payments in li contribution established in G.L.c.149,3189		
The Department of Unemployment Assistance certifits obligations relating to contributions, payments in I contribution established in G.L.c.149,9199 This certificate expires on 16-Jan-2025 . Sincerely,	ieu of contributions, and the employer medic	
The Department of Unemployment Assistance certific its obligations relating to contributions, psyments in II contribution established in G.L.c.149,9199 This certificate expires on 16-Jan-2025.	ieu of contributions, and the employer medic	
The Department of Unemployment Assistance certifities obligations relating to contributioner, paryments in a contribution established in G.L.c.149,9199 This certificate expires on 16-Jan-2025 . Sincerely.	ieu of contributions, and the employer medic	
The Department of Unemployment Assistance certific its obligations relating to contributions, payments in li contribution established in G.L.C.149.9169 This certificate expires on 16-Jan-2025 . Sincerely. Kate Dishnica, Director	ieu of contributions, and the employer medic	
The Department of Unemployment Assistance certifities obligations relating to contributioner, paryments in a contribution established in G.L.c.149,9199 This certificate expires on 16-Jan-2025 . Sincerely.	ieu of contributions, and the employer medic	
The Department of Unemployment Assistance certific is obligations relating to contributions, payments in I contribution established in G.L.C.149,9199 This certificate expires on 16-Jan-2025 . Sincerely. Katle Dishnica, Director Department of Unemployment Assistance Questions?	ieu of contributions, and the employer medic	
The Department of Unemployment Assistance certific its obligations relating to contributions, parameters in la contribution established in G.L.c.149,9199 This certificate expires on 16-Jan-2025 . Sincerely. Katte Dishnica, Director Department of Unemployment Assistance Questions? Revenue Enforcement Unit	ieu of contributions, and the employer medic	
The Department of Unemployment Assistance certific is obligations relating to contributions, payments in I contribution established in G.L.C.149,9199 This certificate expires on 16-Jan-2025 . Sincerely. Katle Dishnica, Director Department of Unemployment Assistance Questions?		

9. If you have an account but receive the below message that you are not eligible for a Certificate of Compliance, you must answer YES to the question, "Do you need a certificate of compliance, but do not currently have Massachusetts payroll?"

Certificate of Compliance

In the second second

You are not eligible to receive a Certificate of Compliance for the following reason(s):

 Only active employers are eligible for a Certificate of Compliance. If you have resumed business in Massachusetts, go to employer information and select "Request to revive employer account."

Do you need a certificate of compliance, but do not currently have Massachusetts payroll?

Yes

Please provide a reason for your request.

No

Dairy Tax Credit Application

This request is subject to DUA review. Staff will review your request and notify you of a decision.



If you are not registered with MA DUA and need a certificate of compliance, navigate to this website: https://unemployment.mass.gov/Employers/ /

Note: You do not need to be registered with MA DUA to obtain a Certificate of Compliance. You must register if you meet the following threshold

Agricultural

 An agricultural employer becomes liable for UI contributions once either of the following conditions have occurred: total cash wages of \$40,000 or more in any calendar quarter have been paid or 10 or more individuals were employed on any day in each of 20 weeks in a calendar year



1. Under Additional Services – Select Request Certificate of Compliance

Sisit our <u>Getting Started</u> page for step-by-step instructions on how to set up your logon.





Online registration

Get started by registering a business or third party administrator.

- > Register your business
- > Register as a third party administrator
- Continue saved registration
- Submit user designation form





Report fraud

Notify the Department of Unemployment Assistance (DUA) of businesses, employees, or claimants suspected of fraudulent activity.

- > Employer fraud
- > Employee complaint
- > Identity theft



Additional services

Resources for responding to information requests or requesting a certificate of compliance.

- > Respond to subpoena for documents
- > Request certificate of compliance



You will need your legal business name and your Federal Employer Identification Number (FEIN) Click next

Request certificate of compliance	
Start	
Here's what you'll need before you start	
Please note: This process is only for businesses who are not required to register with the Departmen	nt of Unemployment Assistance.
You must be a user authorized by the business to perform this request	
Your legal business name	
Your Federal Employer Identification Number (FEIN)	
	2
Cancel	< Previous Next > ConT

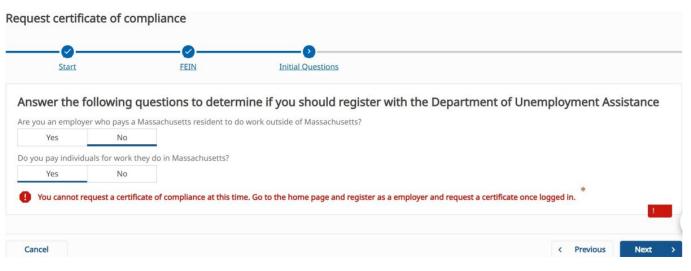


You will need your legal business name and your Federal Employer Identification Number (FEIN) Click next

Request certificate of compliance	
Start	
Here's what you'll need before you start	
Please note: This process is only for businesses who are not required to register with the Departmen	nt of Unemployment Assistance.
You must be a user authorized by the business to perform this request	
Your legal business name	
Your Federal Employer Identification Number (FEIN)	
	2
Cancel	< Previous Next > ConT

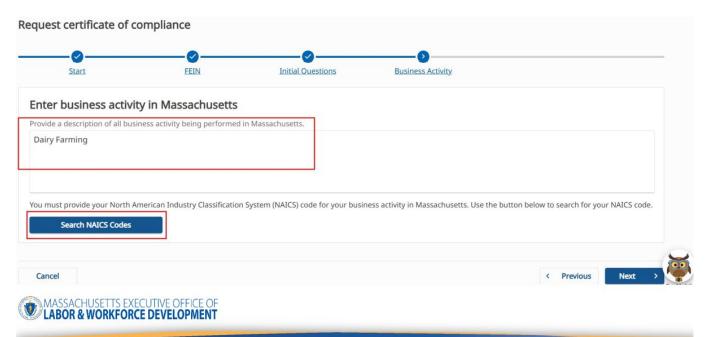


6. Answer the following questions. If you answer a question that requires you to register, you will see the below error message7. Click next



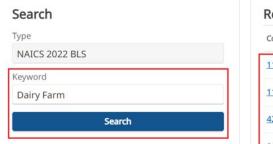


8. Enter business activity and search NAICS Codes



9. Search Keyword and select NAICS code most related to your business

Activity Code Search



Results	
Code	Title
<u>112111</u>	Beef Cattle Ranching and Farming
<u>112120</u>	Dairy Cattle and Milk Production
<u>424590</u>	Other Farm Product Raw Material Merchant Wholesalers
<u>112990</u>	All Other Animal Production
<u>424490</u>	Other Grocery and Related Products Merchant Wholesalers
<u>445298</u>	All Other Specialty Food Retailers



10. Once information appears accurate – Click next

rovide a description of all business activity bein	performed in Massachusetts.	
Dairy Farm		
ou must provide your North American Industry elow to search for your NAICS code.	lassification System (NAICS) code for your business a	activity in Massachusetts. Use the button
Search NAICS Codes		
IAICS Code		
112120		
AICS Description		
Dairy Cattle and Milk Production		
Cancel		< Previous Next
HUSETTS EXECUTIVE OFFICE OF		

11. Fill out Legal Name and DBA if applicable, Legal Address, Click Next

THE DAIRY FARM, LLC	2		
Doing Business As			
Business legal a	ddroce		
	uuress		
Country	~		
	~		
Address Line 1			
Address Line 2			
Unit Type		Unit Number	City
SUITE	~	400	BOSTON
State		Zip	
MASSACHUSETTS	~	02114-2514	
The address has bee	en verified.		
Do you have a mailing a	ddress that is difi	ferent from the legal address above?	
Yes	No		
Cancel			< Previous Next

12. Provide a reason for requesting the certificate of compliance, Click Next

Reason for requesting a certificate of compliance Please provide a reason for your request.	
I need certificate of compliance for the Dairy Tax Credit Application	
Cancel	< Previous Next >



12. Provide a reason for requesting the certificate of compliance, Click Next

Reason for requesting a certificate of compliance Please provide a reason for your request.	
I need certificate of compliance for the Dairy Tax Credit Application	
Cancel	< Previous Next >



13. Add owner officer information for at least one officer, click Next

Owner/Officer inform	nation		
Complete all information for ea	ich owner, partner, or corporate officer	Do not include shareholders who an	re not officers.
First Name	Last Name	Job Title	Ownership Percentage (%)
✓ × MICHAEL	SMITH	PARTNER	50.00
+ Add a Record			
			+ Add a Record
Cancel			< Previous Next



14. Fill out contact information and contact phone number, click Next

Contact information	Contact phone		
Enter your name and email below.	Country		
First Name	USA 🗸		
MICHAEL	Phone Number		
Last Name	(617) 626-5075		
SMITH	✓ I acknowledge that this is the business telephone number		
Email	where DUA staff can contact		
msmith@thedairyfarm.com			
Confirm Email			
msmith@thedairyfarm.com			
Cancel	< Previous Next >		
MASSACHUSETTS EXECUTIVE OFFICE OF			

15. Certify and confirm the submission, click submit

Confirm submission

By checking this box, I certify under penalty of perjury that:

The owner/officer authorized me to enter the employer's information.

· I am also authorized to be an Administrator on this account.

· All information and answers provided are true and correct to the best of my ability.

And I understand:

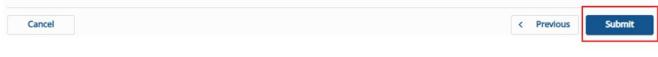
• It is against the law in Massachusetts to provide false or inaccurate information for financial gain, including to avoid paying a contribution, interest charge, required benefit payment, or other financial obligation.

· DUA actively pursues any employer who willfully attempts to defraud the agency.

• If I intentionally provide false or inaccurate information, I can be fined or sent to jail.

· DUA will verify that the information I provide is accurate.

• Wage information and other confidential UC information may be requested and utilized for other governmental purposes, including, but not limited to, verification of an individual's eligibility for other government programs.





16. SUCCESS! You can now view the Certificate of Compliance by clicking on the Certificate of Compliance link

Success!	
innot be accessed later; it must be a	and must be accessed from this screen. accessed at the time of the request. elow to access your certificate, or click OK to return to the main page.
OK	

IMPORTANT: You can only access the Certificate of Compliance from this screen. The document <u>can't</u> be accessed later. Please click Certificate of Compliance to view the document and save/print the form



17. Example of what a Certificate of Compliance looks like for an unregistered business

Commonwealth of Massachusetts Executive Office of Labor & Workforce Development



Unregistered Employer Certificate of Compliance

Name: THE DAIRY FARM, LLC

Address: 100 CAMBRIDGE ST STE 400 BOSTON MA 02114-2514

FEIN: 01-2233334

The Department of Unemployment Assistance certifies that as of 17-Dec-2024, THE DAIRY FARM, LLC, does not currently have any unemployment or wage reporting obligations and is not required to register with the agency at this time.

By obtaining this certificate THE DAIRY FARM, LLC acknowledges they are required to register with the Department of Unemployment Assistance if they meet the subjectivity requirements for unemployment insurance outlined in M.G.L Chapter 151A, Section 8 and/or the wage reporting requirements outlined in M.G.L Chapter 62 E, Section 2. This certificate expires on 16-Jan-2025.

Sincerely,

Katie Dishnica, Director Department of Unemployment Assistance

Questions? Revenue Enforcement Unit Department of Unemployment Assistance Call us: (617) 626-5750



DUA Contact Information

Revenue Enforcement Unit 617-626-5750 revenue.enforcement@detma.org

Questions?



Contacts

• Mackenzie May, Ag Marketing Resource Coordinator

mackenzie.a.may@mass.gov

857-283-6939

 Derek Bonneau, Department of Unemployment Assistance <u>derek.bonneau@mass.gov</u>

617 626-6319