



Whole-Farm Revenue Protection (WFRP) Claim Record Requirements

Below is an overview of records and documentation that may be required to complete your WFRP claim:

- » Actual tax return filed with the IRS (for example, 1040, 1041, 1065, 1120, 1120S, and 4835 including the Schedule F). If a Schedule F is not filed with the IRS, a substitute Schedule F and all supporting documents used to complete the Substitute Schedule F (for example, year-end P&L) must be provided.
- » Marketing Records for all amounts reported on line 1a, and line 2 of the Schedule F
 - › Records should document quantity and revenue received
 - This may include a copy of receiving records, settlement sheets, pack outs, or other documentation from buyers indicating amounts and dates delivered, amounts paid and any amounts still owing)
 - › Complete purchasing (cost basis) records if any amount is reported on line 1b of Schedule F
 - › Records to support any post-production expenses
- » 1099s and supporting statements for any amounts reported on line 3b (Cooperative Distributions) of Schedule F
- » Supporting documentation for any amounts reported on lines:
 - › 4b (Agricultural Payments)
 - › 5a and 5c (CCC loans)
 - › 6b and 6d (Insurance Proceeds)
 - › 8 (Other Income)
- » Complete sales delivery/sales records for all commodities produced during the insurance year
 - › This may include a copy of receiving records, settlement sheets, pack outs, or other documentation from buyers indicating amounts and dates delivered, amounts paid and any amounts still owing)
- » Additional records that could be requested if needed:
 - › Acreage verification documents such as FSA 578s or field maps
 - › Documents supporting the cause of loss (for example, weather data)
 - › End of insurance year inventory on nursery and/or livestock
 - › Direct marketers
 - Contemporaneous sales records
 - › Vertically integrated growers
 - Additional records may be requested.

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