

MARYLAND DEPARTMENT OF AGRICULTURE



2024/2025 WINTER COVER CROP PROGRAM - APPLICATION / AGREEMENT

SECTION I - APPLICATION		SCD Use - Date Received	For SCD Use	AGREEMENT NUMBER
		SCD Use - SQL Entry Date	MACS Account Number	

¹⁾ SS or FID # - Last Four (4) Digits Only	²⁾ District	³⁾ Telephone Number	⁴⁾ Email Address or Alternate Telephone Number
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⁵⁾ NAME and ADDRESS of person to receive check. Include farm or corporate name, if any.		⁶⁾ Nutrient Management Certification - Check (v)
Name or Farm Name		⁷⁾ Annual Implementation Report (AIR)
C/O Name		⁸⁾ Name on AIR
Address		
City, State, Zip		⁹⁾ ATTACHED - Current Nutrient Management Plan Certification Form
¹⁰⁾ Change in Address (circle) [YES] [NO]		^{9a)} ATTACHED - W-9 Identification Certification Form

For Applicant Use **SECTION II- TECHNICAL REPORT**

Acres of Traditional Cover Crop	¹¹⁾ ACRES	PAYMENT RATE	¹²⁾ TOTAL BASE AMOUNT (Acres X Rate)
Base Acres - Total Acres of Cover Crop		\$50.00	
Choose Incentives*	¹³⁾ ACRES	INCENTIVE PAYMENT RATE	¹⁴⁾ INCENTIVE AMOUNT(S)
¹⁵⁾ Acres aerial seeded by <u>airplane, drone or helicopter</u> into standing corn on or before September 10, 2024 .		\$10.00	
¹⁶⁾ Tillage and Planting Method Incentive - no-till, broadcast light tillage, minimum tillage, vertical tillage, conventional tillage on or before October 10, 2024		\$25.00	
¹⁷⁾ Tillage and Planting Method Incentive - no-till, broadcast light tillage, minimum tillage, vertical tillage, conventional tillage October 11, 2024 thru November 5, 2024		\$10.00	
¹⁸⁾ Acres planted using an approved multi-species mix		\$20.00	
¹⁹⁾ Acres planted in Cereal Rye or Triticale		\$20.00	
²⁰⁾ Acres planted in Canola/Rapeseed		Minus \$15 per acre	
²¹⁾ Cost Share for Seed Test (No. of Tests)		\$15.00	
Extended Season Incentive	²²⁾ ACRES 500 maximum	\$10.00	

* Incentives offered on cover crop acreage for certain management practices. Review the chart in the 2024/2025 Cover Crop Program Requirements and Agreement. ** The total dollar amount below will represent the maximum payment amount that you may receive.

	TOTAL
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SECTION III - APPLICANT/AGREEMENT

Public Information Notice – The principle purpose for which the information on this application is used to identify you as one of those persons whom the agency intends to give State cost-share funds. If you fail to provide the requested information, MDA may not provide you with cost-share funds. You have the right to inspect, amend, or correct personal information collected by the agency. Much of the personal information collected by the agency is available for public inspection. This information is not routinely shared with state, federal, or local government agencies.

CERTIFICATION: I request cost-sharing under this program to address a potential nutrient management/water quality problem. I agree to comply with the requirements as outlined in the 2024/2025 Cover Crop Program Requirements and Agreement. I have read the program guidelines and understand the steps involved for approval. I understand I am not approved for cost-share funds until I have received a letter of approval and a signed and dated copy of my Application/Agreement from the Maryland Department of Agriculture. If at any time program requirements are not met, the Agreement can be cancelled by the Department with no obligation to pay the applicant and any payments already made will be forfeited. I understand this Agreement may be terminated automatically, without liability to the Department or the District, if there are no available public funds under the program supporting this project.

Step 5 - Signature of Applicant	Date

SECTION IV - TECHNICAL DETERMINATION

The _____ Soil Conservation District has reviewed this referral and finds it adequate and appropriate for this program.

Authorized Signature (Designated Technician)	Date	Authorized Signature (Designated Chairman or Designee)	Date
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Maryland Department of Agriculture
 Maryland Agricultural Cost-Share Program (MACS)

CURRENT NUTRIENT MANAGEMENT PLAN CERTIFICATION

Participants of MACS cost-share programs must certify that the agricultural operation associated with the cost-share practice(s) is following a *current* Nutrient Management Plan (NMP), to the extent required by COMAR 15.20.07. This form must be submitted to the local Soil Conservation District (SCD) office *when applying* to the MACS Program.

The SCD shall include a copy of this form with any MACS cost-share application. Applications received without this form, or with a form that is missing information, will be considered incomplete. Exception: This form may be submitted at the claim stage for Manure Transport and Manure Injection projects.

Section I. To be filled out by the Certified Nutrient Management Plan Preparer

Farm Operator Name(s)				
Farm Name (if applicable)				
Address				
	Number	Street		
	City	State	ZIP	County
Plan Preparer Name				
Certification No.		License No. (if applicable)		
Date the NMP was prepared or updated		Total Acres Under Plan		
Period the plan covers:	Begin Date		End Date	
I certify that the NMP information for the farm operation listed above is true and correct. I understand that if this information has been falsified, my certification and/or license may be revoked.				
Signature				
	Certified NM Consultant or Certified Farm Operator			Date

Section II. Farm Operator Certification

I certify that: (1) my farm is operating under a current nutrient management plan for the time period indicated above and, (2) my nutrient management plan was developed by the plan preparer named above.	
Signature	
	Farm Operator
Print Name	
	Date

Section III. Landowner Information

(Fill out this section only if the landowner is applying for cost-share and is *not* the agricultural operator of the land)

Landowner Name				
Address				
	Number	Street		
	City	State	ZIP	County

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

Individual/sole proprietor or single-member LLC C Corporation S Corporation Partnership Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions) ▶ _____

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
				-			-		
or									
Employer identification number									
				-					

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions.

You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

*Note: The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

**2024/2025 Winter Cover Crop
Program Requirements and Agreement**

Applicant (Operator) whose application is approved by the Department agrees to the following terms and conditions to be eligible to participate in the 2024/2025 Winter Cover Crop Program for nutrient management. They shall plant cover crop to reduce the leaching of excess crop nutrients into ground water during the fall and winter months, to immobilize unused nitrogen from the root zone and to reduce erosion. The species selected may also reduce compaction and improve soil health.

The Operator Agrees:

1. A. To plant annual cover crops as provided in Chart 1B below on the Operator’s farm in early fall which follows the harvest of corn, sorghum, soybeans, vegetables, hemp, millet or tobacco as the immediately preceding crop.
- B. Chart

Approved Cover Crop Varieties	Seeding Rate Per Acre in lbs.		Base Payment for Traditional Cover Crop Only	Statewide Species Planting Period for the Traditional Cover Crop Program ¹	Aerial Planting Deadlines	BCSC and BCCP Planting Deadlines
	Aerial ³ and BCSC and BCCP seeding rates	Incorporated seeding rates ⁴				
Canola/Rape(Brassica)	10	6	\$35.00 ²	08/01-10/01	10/01	10/01
Forage Radish	12.5	7.5	\$40.00 ⁵	08/01-10/01	10/01	10/01
Oats	120	72	\$50.00	08/01-10/01	10/01	10/01
Barley	150	90	\$50.00	08/01-10/15	10/10	10/15
Rye	140	84	\$70.00	08/01-11/15	10/10	10/15
Triticale	140	84	\$70.00	08/01-11/15	10/10	10/15
Wheat/Spelts	150	90	\$50.00	08/01-11/15	10/10	10/15
Ryegrass	25	15	\$40.00 ⁵	08/01-10/15	10/10	10/15
Clover(as part of mix)	25	15	\$70.00	08/01-10/01	10/01	10/01
Hairy Vetch(as part of mix)	31.25	20	\$70.00	08/01-10/01	10/01	10/01
Winter Peas(as part of mix)	75	45	\$70.00	08/01-10/01	10/01	10/01

1. Seeding may begin on 08/01/2024 for all planting options.
 2. Please note that the base payment for planting canola/rape is \$35.00, no reduction in payment when it is part of a mix.
 3. This seeding rate for aerial and non-incorporated planting methods has been calculated at a rate that is a 25% increase to the standard seeding rate.
 4. The seeding rate listed above represents the seeding rate for all incorporated planting methods and has been calculated at 25% less than the rates used in previous years.
 5. Please note that the base payment for Forage Radish or Ryegrass as a single species is \$40/ac.
2. To be in strict compliance with all nutrient management requirements. This includes the submission of the current AIR, having a current Nutrient Management Plan and not be subject to any enforcement action by the Department related to non-compliance. The applicant agrees to submit the Nutrient Management Plan Certification form at the time of application. The form shall include the name for which the plan was prepared, the name and signature of the plan writer, the name and signature of the applicant(operator) as well as the name and signature of the landowner if the landowner is applying. The form shall have a beginning and ending date and include the number of acres covered under that plan. **No applications will be accepted without this form.** The applicant agrees to remain in compliance with Nutrient Management for the duration of the project. Failure to do so may result in denial of payment or repayment of funds received.
 3. To be in good standing with all other divisions of the Maryland Department of Agriculture (MDA) including but not limited to Maryland Agriculture Water Quality Cost-Share program (MACS) and Maryland Agriculture Land Preservation Foundation (MALPF), as a condition of eligibility for filing a claim for cover crop costs under this Agreement;
 4. To complete an application form requesting a minimum of 10 acres of cover crop cost-share and no more than 500 acres of the Delayed Termination incentive.
 5. Except for animal wastes as described in paragraphs #7 and #8 below, nutrients from any nutrient source shall not be applied by the Operator to any acres enrolled in the 2024/2025 Winter Cover Crop Program before March 1, 2025. However, Potash and Lime may be applied by the Operator to acres enrolled in the cover crop program;

6. If manure utilization was part of the fertilization method for the previous Crop and manure was applied in the spring, the Operator agrees to report these acres to the Department/SCD on the fall/spring certification form. On farm generation is not required for spring utilization of manure. Manure use acreage shall be consistent with and documented on the Annual Implementation Report (AIR) for the operation;
7. Fall application (September 10 thru December 15) by the Operator of **non-poultry** manure to enrolled acreage is prohibited unless the following conditions are met:
- A. The application of manure is managed in accordance with a certified Nutrient Management Plan(NMP) and is in accordance with the current Nutrient Management(NM) regulations and **produced on farm**;
 - B. No other vegetative acres are available on the farm;
 - C. The acreage that received manure shall be indicated on the Operator's submitted cover crop fall certification to the Department.
 - D. The application occurred **prior to planting** the cover crop. **OR**
 - E. **The cover crop is planted by October 1 and the manure is applied at least 4 weeks after planting the cover crop and prior to December 15. These acres will not be eligible for any incentives and have a payment rate of only \$50/ac.**
8. Fall application (September 10 thru December 15) of **poultry** manure is prohibited unless the following conditions are met:
- A. The application of manure is managed in accordance with a certified NMP and is in accordance with the current NM regulations and **produced on farm**;
 - B. A whole house clean out has occurred.
 - C. No other vegetative acres are available.
 - D. The acreage that received manure must be indicated on the submitted cover crop fall certification. The application occurred **prior to planting** the cover crop, so as not to destroy the growing cover crop.
9. All commercial seed purchased by the Operator for cover crops shall be **tested and properly labeled in accordance with Maryland Seed Law and Regulations**. All seed shall be free of prohibited noxious weed seed, have a minimum germination rate of 80%, and have no more than 16 restricted noxious weed seeds per pound. The following information shall be on the seed tags being submitted to the Department by the Operator: seed type, state of origin, test date, germination, and noxious weed count and purity results. The seed test shall not be more than **9 months old** at the time of planting. **Commercial seed labeled as "cover crop" shall meet the germination and noxious weed requirements of the program.**
10. If an Operator elects to use home grown seed, a representative sample must be submitted to **Maryland State Seed Testing Laboratory by October 1, 2024**, to be tested for **germination and noxious weeds before it is planted as a cover crop. Please be advised: If seed test results are not received by the Operator before planting to ensure seed meets standards of the program, the Operator risks these acres not being eligible for the program.** Please see the Seed Sampling Guidelines Handout for additional information. (Seed testing by Pennsylvania and Delaware Seed Testing Laboratories are **not** permitted for this program.) All seed shall be free of prohibited noxious weed seed, have a minimum germination rate of at least 80%, and have no more than 16 restricted noxious weed seeds per pound. The seed test shall be no more than **9 months old** at the time of planting. *Seed that has a germination of 65% to 79% may be used however those acres will be subject to a performance based spot check. If those acres do not meet certain density standards they will not be eligible for payment. Guidelines regarding increased seeding rates will be available at the local SCD offices.*
11. To establish the cover crop, the Operator or hired contractor shall use one of the following APPROVED PLANTING METHODS to ensure **good seed to soil contact by using the best planting method possible**:
- A. **No-till:** utilizing a *no-till drill in undisturbed ground; the seeding rate for this planting method is shown in the chart above labeled incorporated seeding rate.*
 - B. **Conventional:** prepare seedbed using primary tillage (plow, chisel) or secondary tillage (disking) then seeding with a conventional drill; *the seeding rate for this planting method is shown in the chart above labeled incorporated seeding rate.*
 - C. **Broadcasting/Light tillage:** broadcast seeding followed by light disking or other approved methods to ensure seed to soil contact. The date recorded as the planting date for this method is the date of seed incorporation. Approved incorporation methods eligible for this option include vertical tillage equipment and certain light tillage equipment such a Phillips Harrow. *The seeding rate for this planting method is shown in the chart above labeled incorporated seeding rate. Please contact the local SCD with any questions regarding tillage equipment before planting.*
 - D. **Aerial Seeding:** seeding into a standing approved previous crop (such as corn, soybeans or sorghum) **Drones are now an approved aerial seeding method and must follow the aerial seeding guidelines. All aerial seeding methods must use the aerial seeding rate shown in the chart above and the seeding shall be completed on or before October 10, 2024. If an Aerial seeding extension were granted by the Secretary beyond the October 10th deadline those acres will be subject to a reduced payment rate.**

- E. **Broadcast/stalk chopping (BCSC):** broadcasting of seed followed by stalk chopping (corn or sorghum). *The seeding rate for this planting method is the aerial seeding rate shown in the chart above. This planting method must occur on or before October 15, 2024.*
- F. **Broadcast/cultipacker (BCCP):** broadcasting of seed followed by a cultipacker (corn or sorghum). *The seeding rate for this planting method is the aerial seeding rate shown in the chart above. This planting method shall occur on or before October 15, 2024.*

12. If an applicant elects to plant cover crop between November 6 and November 15 they may be eligible for a payment of \$40/acre. However, they are not eligible for incentives based on kill down date. These acres must be planted using one of the incorporated planting methods and will be limited to planting only the following species Wheat, Rye and Triticale. These acres must not be terminated prior to May 1, 2025. If terminated prior to May 1 no payment will be issued. These acres will be reported as “Late Planted Cover Crop”. These acres are eligible for the Rye and Triticale incentives.

13. The cover crop shall be properly maintained by the Operator for the duration of this cover crop Agreement.

14. Grazing or “green chopping” for livestock forage is allowed after the fall crop is well established, but only for the applicant’s own use. It may not be sold.

15. **The use of unapproved cover crop mixes is prohibited;** however, the use of approved cover crop species in plant mixes are allowed as follows: Applicants can mix Canola/Rape, Forage Radish and/or one of the listed Legume varieties in chart 1B with the following approved cover crop species: Wheat, Rye, Triticale, Oats, Barley and Ryegrass. When using 2 species the rate would be 50/50, when using 3 species a 50/25/25 mix can be used with the cereal grain representing the 50. However, if a mix is used the crop with the earliest planting date will determine the planting date deadline. If planting a mix including Canola/Rape, Forage Radish and/or a legume the mix must be planted by 10/01. Applicants may also mix any of the cereal grains together. Again the species with the earliest planting date will determine the planting deadline. Seeding rate charts are available at your local SCD office and are shown in Chart 1B above.

16. The Operator is eligible for incentive payments as determined by the Department, the **MACS INCENTIVE OPTIONS requirements for Traditional Cover Crop** for planting methods and planting dates are as follows:

Traditional Cover Crop Payment Options	No-Till	Conventional	Broadcast w/light tillage/ Minimum Tillage or Vertical Tillage	Aerial	Broadcast Stalk Chop and Broadcast Cultipacker
Base Payment	\$50/ac	\$50/ac	\$50/ac	\$50/ac	\$50/ac
<i>Plant on or before October 10, add:</i>	\$25/acre	\$25/acre	\$25/acre	\$0	\$0
<i>Plant between October 11 and November 5, add</i>	\$10	\$10	\$10	\$0	\$0
<i>Aerial seeding into standing corn planted on or before 9/10</i>	\$0	\$0	\$0	\$10/acre	\$0
<i>Plant Rye, Triticale or a multi species cover crop add:</i>	\$20/ac	\$20/ac	\$20/ac	\$20/ac	\$20/ac
<i>Incentive for Delayed Termination after 5/1</i>	\$10/ac	\$10/ac	\$10/ac	\$10/ac	\$10/ac
MAXIMUM PAYMENT AMOUNT	\$105/ac	\$105/ac	\$105/ac	\$90/ac	\$80/ac
<i>Late planted cover crop Incorporated acres 11/6 thru 11/15 FLAT RATE</i>	\$40	\$40	\$40	\$0	\$0

17. The Operator agrees to certify compliance with the Cover Crop Program as follows:

- A. Within **one week of planting** the cover crop but no later than the dates listed in the chart below, the Operator shall certify planting information with the local Soil Conservation District and that the Operator is in compliance with all eligibility requirements of the Cover Crop Program.

MACS INCENTIVE FOR 9/10AERIAL PLANTING DEADLINE	MACS INCENTIVE FOR 10/10 INCORPORATED PLANTING DEADLINE	MACS BASE PAYMENT PLANTING DEADLINE 11/05	MACS REDUCED PAYMENT FOR LATE PLANTED COVER CROP 11/6 THRU 11/15
Certification Deadline 9/17	Certification Deadline 10/17	Certification Deadline 11/12	Certification Deadline 11/22

B. The Operator shall submit the following to the local SCD with the fall certification form:

1. Seed tags for purchased seed and seed tests for home grown seed. **The seed tags need to be signed by the Operator and any seed tests not in the Operator’s name shall also be signed.**
2. All Custom planted acres including Aerial and Aerial Ground will require an FSA map designating which fields were planted signed and dated by the applicator.
3. The **applicant** will also need to provide **signed** documentation, for all aerial or aerial ground seeded acres, certifying previous crop, crop planted, seeding rate and planting date, a template is available at the local SCD offices.
4. **All certification documentation must be submitted to your local SCD at the conclusion of fall certification but no later than December 2, 2024.**

C. The Operator shall allow SCD personnel or MDA personnel to conduct random Spot-Checks to verify compliance with program guidelines as follows: If there are multiple fields fall certified, SCD personnel will be allowed to check an average of **20% of those fields certified. If the Operator has fields in different planting tiers, 20% of the fields from each tier shall be checked. Refer to the chart below. (Per the CBTF MOU the fall spot check must represent 20% of the total acres planted in each tier).** At least one field for each applicant will be spot checked by SCD personnel. These locations will be determined randomly by the SCD’s. SCD’s will submit completed forms for receipt by the MACS office no later than **December 20, 2024.**

First Planting Tier to be inspected	Early Aerial Incentive (plant by 9/10 into standing corn)
Second Planting Tier to be inspected	Any acres planted by 10/10 (excluding early aerial)
Third Planting Tier to be inspected	Acres planted between 10/11 and 11/5
Fourth Planting Tier to be inspected	Acres planted between 11/6 and 11/15

1. The Operator agrees after review by the SCD or the MACS office if it is determined that an Operator has failed to provide required documentations as provided in paragraph 17B, then any MACS Cover Crop Agreement(s) for the acreage in question will be cancelled by the Administrator and any claims for payment denied.
2. The Operator agrees that if, as a result of a spot-check, the SCD or MDA determines an Operator has submitted false, misleading or inaccurate information on the Operator’s Fall/Spring Certification form, or if the cover crop does not meet program requirements (planting deadline, planting method, crop type, etc.), **all cover crop agreements** for that applicant are null and void and shall be cancelled by the Administrator and any claim for payment denied.
3. **An Operator whose agreement has been denied by the Cover Crop Administrator has the right to appeal that decision to the Secretary of Agriculture or their designee. All decisions by the Secretary are final. The applicant may also be placed on probation for one year. During probation the Operator shall be ineligible to participate in any MACS Program.**

D. After all acres have been reported the applicant may request a print out showing acres certified or they can ask that the information be emailed to them. Please verify acres are correct, once the **fall certification process is complete acres cannot be changed.** The fall certification information carries over to the spring. It is the responsibility of the applicant to verify his acres are complete before signing off on his fall certification.

E. If an optional partial payment of **\$35.00** per acre is requested by the Operator for acres fall certified and after that partial payment is made by the Department, it is determined that the amount paid exceeds the final eligible payment due after spring certification, the Operator agrees to reimburse the Department for any over payment.

18. The Operator agrees that the following requirements apply to the Operator’s cover crop, inspection, the fall/spring certification and the Operator’s claim for payment.

- A.** Spring termination may not occur before **March 1, 2025**, unless the operator plans to plant an early season vegetable crop. Termination may occur as early as **February 15, 2025**, when planting early vegetable crops; however, it is expected that the vegetable crop will be planted within 2 weeks of the cover crop being terminated.
- B.** Options for end of winter management by the Operator include green chopping (for on-farm use only), plowing under, rolling/crimping or terminating by using a burn-down herbicide. Grazing of a cover crop does not qualify as an acceptable spring termination method.
- C.** As required by the MOU with CBTF a random spring spot check of 10% of the acres in each County will be completed. This spot check may be completed by MDA, District or other personnel as deemed appropriate by MDA. This spot check will occur prior to final payment being issued. Additional spot checks may be requested by MDA.
- D.** Cover crops that may winter kill such as Forage Radish and Spring Oats are not eligible for the delayed termination incentive when planted as a single species.

- E. Planting green may occur prior to May 1, 2024, the kill down date would be when the cover crop is terminated using herbicide. Depending on that date these acres may be eligible for the delayed termination incentive.**
- F. Within two weeks after the Operator’s termination of the cover crop, but no later than **June 3, 2025**, the Operator shall certify to the SCD that the cover crop has been destroyed. The SCD will enter the appropriate information into the Spring Certification section of the application. The final cost-share payment by MDA will be determined by the number of qualified acres which have met all of the program requirements, less any fall payments received and not to exceed the approval amount on the Operator’s original application.
- G. The Operator’s Spring Certification/Claim submission shall be received by MDA’s MACS office no later than **June 14, 2025, or payment will be denied.**
- H. At the time of Spring Certification, the Operator shall have submitted the Operator’s Annual Implementation Report (AIR) to the MDA Nutrient Management Program for the previous calendar year in order to meet the nutrient management cross-compliance guidelines. No Spring Payment will be issued by MDA until the AIR is complete and on file with MDA.**

19. The Operator agrees to all of the following general requirements and conditions of MDA’s Cover Crop Program :

- A. I agree to allow reasonable access by Soil Conservation District/MDA staff for Spot Checks for the purpose of verifying program guidelines have been followed including stand establishment; kill down, manure application, etc.
- B. I agree that I will meet and maintain compliance with State nutrient management requirements throughout the life of the cover crop contract as outlined in paragraph 2.
- C. I agree to reimburse MDA for any over payment in the event any partial payment based on the fall certification exceeds the final eligible payment due after spring certification.
- D. I understand that any outstanding charges that I may have incurred with the Maryland Seed Testing Laboratory must be satisfied before final payment of the cover crop contract will be made.
- E. I have read, understand, and agree with policies set forth in the preceding agreement regarding establishing and maintaining the cover crop for the 2024/2025 Winter Cover Crop Program.
- F. I agree that MDA may deny to pay any claims for payment under MDA’s Cover Crop Program, if the Operator is in violation of any requirement or condition under the Cover Crop Program, or if any claim for payment is based on false, misleading or fraudulent information.
- G. I understand this document may be executed in multiple counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument. Signatures, including notary signatures, provided by electronic means including, by way of example and not of limitation, facsimile, Adobe, PDF, and sent by electronic mail, or via an electronic signature program, shall be deemed to be original.**
- H. I understand that if my lease is terminated during the contract life of this agreement MDA is not required to issue a payment for the cover crop planted. If I no longer have control over the termination of the cover crop and received a fall partial payment I will have to repay Maryland Department of Agriculture any funds received.
- I. I understand that payment for acres designated as “Delayed Termination” is based on meeting a spot check verification after termination, if they do not meet those criteria they will not be eligible for the additional incentive payment.
- J. I understand that application of non-farm generated Organic nutrients is prohibited on any cover crop acres, those acres must be removed from the agreement and are not eligible for payment.**

Applicants Signature

Date



Cover Crop Seeding Rate Chart for Mixes

Single Species in pounds for Incorporated Planting			
Cover Crop Species	Seeding Rate Single Species in pounds	50% of single species rate for Incorporated	25% of single species rate as part of 3 way mix
Canola Rape(brassicas)	6	3	2
Forage Radish	7.5	4	2
Oats	72	36	18
Barley	90	45	23
Rye	84	42	21
Triticale	84	42	21
Wheat/Spelts	90	45	23
Ryegrass	15	8	4
Clover(only as part of mix)	15	8	4
Hairy Vetch(only as part of mix)	20	10	5
Winter Peas(only as part of mix)	45	23	11

Single Species in pounds for Aerial Planting			
Cover Crop Species	Seeding Rate Single Species in pounds	50% of single species rate	25% of single species rate as part of 3 way mix
Canola Rape(brassicas)	10	5	3
Forage Radish	12.5	6	3
Oats	120	60	30
Barley	150	75	38
Rye	140	70	35
Triticale	140	70	35
Wheat/Spelts	150	75	38
Ryegrass	25	13	6
Clover(only as part of mix)	25	13	6
Hairy Vetch(only as part of mix)	31.25	16	8
Winter Peas(only as part of mix)	75	38	19

Two species cover crop mixes must be planted at a rate of 50% eligible cereal grain and 50% other eligible crop

Three species cover crop mixes must be planted at a rate of 50% eligible cereal grain and 25% other eligible crop and 25% other

Here are some examples of a 3 way-mixes(incorporated seeding rates)

Triticale	42 lbs
Oats	18 lbs
Ryegrass	4 lbs

Wheat	45 lbs
Clover	4 lbs
Forage Radish	2 lbs

Oats	36 lbs
Forage Radish	2 lbs
Canola/Rape	2 lbs

Rye	42 lbs
Clover	4 lbs
Canola/Rape	2 lbs