

# WINTER COVER CROP COST-SHARE APPLICATION

Applicant's Name \_\_\_\_\_  
(Last) (First) (M.I.)

Phone Number: Home# \_\_\_\_\_ Work# \_\_\_\_\_

Cell# \_\_\_\_\_ E-Mail \_\_\_\_\_

Mailing Address:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Cost-share dollars are considered income. For purposes of federal income taxes, the IRS "Form 1099-Miscellaneous" will be issued to the applicant as required by law. **The attached W-9 must be completed each year for that purpose.**

**For 2018 and newer CSP contracts, Tracts do not qualify for the NCCD Cover Crop Program.**

**Applicant agrees to plant the cover crop in accordance with the information in the "Winter Cover Crop Program" packet. Maximum total acreage is 400 but additional may be available.**

The applicant agrees to allow NRCS to release their conservation plan maps of the properties to the District for the purpose of Cover Crop Program.

Acres of unharvested to be planted: \_\_\_\_\_ (this includes on farm grazing or greenchop)

Acres of harvested to be planted: \_\_\_\_\_ (includes grain and/or straw)

Applicant's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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## New Castle Conservation District Approval

Board Approval Date: \_\_\_\_\_ Yes \_\_\_\_\_ No \_\_\_\_\_

Unharvested Acres: \_\_\_\_\_ X Rate: \$50.00 = C/S Amount: \_\_\_\_\_

Harvested Grain Acres: \_\_\_\_\_ X Rate: \$30.00 = C/S Amount: \_\_\_\_\_

Acres in the Chesapeake Bay Watershed: \_\_\_\_\_

Participates in EQIP/AMA/CSP for cover crop: No \_\_\_\_\_ Yes \_\_\_\_\_ Tract # \_\_\_\_\_

# Request for Taxpayer Identification Number and Certification

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

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	<p><b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p>	
	<p><b>2</b> Business name/disregarded entity name, if different from above</p>	
	<p><b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.</p> <p> <input type="checkbox"/> Individual/sole proprietor or single-member LLC               <input type="checkbox"/> C Corporation               <input type="checkbox"/> S Corporation               <input type="checkbox"/> Partnership               <input type="checkbox"/> Trust/estate         </p> <p> <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____  <b>Note:</b> 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 <b>not</b> 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.         </p> <p> <input type="checkbox"/> Other (see instructions) ▶ _____         </p>	<p><b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts maintained outside the U.S.)</small></p>
	<p><b>5</b> Address (number, street, and apt. or suite no.) See instructions.</p>	Requester's name and address (optional)
	<p><b>6</b> City, state, and ZIP code</p>	
	<p><b>7</b> List account number(s) here (optional)</p>	

## 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.

<b>Social security number</b>					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 40%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-		-	
	-		-		
<b>or</b>					
<b>Employer identification number</b>					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 90%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-			
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## 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](http://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.*

**2019-2020**  
**WINTER COVER CROP PROGRAM**  
 NEW CASTLE COUNTY, DELAWARE

**PURPOSE:** Winter cover crops improve water quality by absorbing unused crop nutrients, improving soil health and reducing soil erosion. The New Castle Conservation District is offering cost-sharing to encourage the use of cover crops.

**ELIGIBILITY:**

Producers and landowners actively engaged in farming. A minimum of 5 acres is required per farm. A maximum of 400 acres per business entity is allowed. Additional acreage may be available. To be eligible for a payment, the New Castle Conservation District must approve the practice before planting begins. Eligible land must be following an annual crop (row crops or vegetables). Acreages following perennial crops, hay or pasture are not eligible.

**SIGNUP:**

Signup will begin on Monday, July 29th at the New Castle Conservation District Office (2430 Old County Road, Newark, DE 19702) and continue until all funds are obligated. Office hours are 8:00 to 4:30 Monday through Friday. Deadline for signup is close of business on Friday, October 11, 2019. Forms are available on line at [www.newcastleconservationdistrict.org](http://www.newcastleconservationdistrict.org)

**REQUIREMENTS:**

**Cost-share Rates and Planting Dates\***

<b>CROP</b>	<b>PLANTING DATE</b>	<b>INCORPORATED SEEDING RATE (includes drills, no-till, broadcast with disk or vertical tillage)</b>	<b>BROADCAST SEEDING RATE (aerial or broadcast with no incorporation) **</b>
Annual Ryegrass	9/1 – 10/31	15 lbs/ac	19.5 lbs/ac
Cereal Rye	9/1 – 10/31	100 lbs/ac	130 lbs/ac
Wheat ***	9/1 – 10/31	100 lbs/ac	130 lbs/ac
Triticale	9/1 – 10/31	100 lbs/ac	130 lbs/ac
Spring Oats	9/1 – 10/15	90 lbs/ac	117 lbs/ac
Barley	9/1 – 10/31	100 lbs/ac	130 lbs/ac
Forage Radish ****	9/1 – 9/15	8 lbs/ac	10.4 lbs/ac
Forage Radish & Spring Oats ****	9/1 – 9/15	2 lbs/ac forage radish 50 lbs spring oats	2.6 lbs/ac forage radish 65 lbs spring oats
Crimson Clover & Cereal Rye	9/1 – 10/15	10 lbs/ac clover 40 lbs/ac rye	13 lbs/ac clover 52 lbs/ac rye
Hairy Vetch & Cereal Rye	9/1 – 10/15	20 lbs/ac vetch 40 lbs/ac rye	26 lbs/ac vetch 52 lbs/ac rye

\* Other seedings may be approved before planting by NRCS or NCCD planner or Extension Agent

\*\* For soybean acres, aerial seeding must occur before leaf drop. For corn acres, aerial seed prior to Oct 15<sup>th</sup>.

\*\*\* For wheat, the Hessian Fly (fly-free) date for New Castle County is October 3<sup>rd</sup>.

\*\*\*\* No radishes into double cropped soybeans.

- ❖ Receipts for cover crop seed must be provided before payment. Homegrown seed will need to be tested prior to planting for >80% germination, purity, and free of noxious weeds by a Delaware or Maryland seed laboratory. Cost-share for seed testing is provided at 50% (up to \$15).
- ❖ Participants will self-certify in writing which tracts and fields have been planted and the date and rate planted prior to receiving the initial \$30 per acre cost-share payment (an additional \$5 per acre if aerial seeded). An additional \$20 will be made after the participant certifies that the cover crop has been destroyed. Harvested cover crops only receive the initial \$30 payment. For CSP 2015-2017 and any EQIP contracts, duplicate fields cannot be co-cost-shared. For 2018 and newer CSP contract's, tracts cannot be co-cost-shared.
- ❖ Fields will be spot checked before the initial payment and final payment.
- ❖ Establishment of cover crops must be done according to NRCS standard and specification for this practice. Seed will be drilled, no-tilled, lightly incorporated (disked or vertical tillage) or aerially seeded before leaf drop.
- ❖ Application of commercial fertilizers or animal manures are **NOT** allowed on a field that is intended to receive or is receiving cover crop incentive payments. In the case of a hardship, manure may be allowed to be applied to enrolled land in the fall only after receiving approval from the New Castle Conservation District Board of Supervisors or their designee. If the cover crop has not already been planted, it must be planted within 7 days of manure application. Examples of hardships might include heavy rains that fill to capacity or overflow a liquid manure storage structure or diseased poultry litter that must be removed from the house immediately. The poultry integrator must provide certification of diseased litter. The Board of Supervisors has the right to approve or disapprove such requests. Commercial fertilizer or animal manure applications may be done according to a nutrient management plan after March 1st.
- ❖ Grazing of cover crops is permitted within the following guidelines:
  - (a) Farmer must notify the District, in writing, 2 weeks prior to grazing livestock. Fields and the number of animals per acre intended for grazing must be identified. The District reserves the right to deny a grazing request based on poor crop establishment, too many animals per acre, or other factors that may apply.
  - (b) Prior to grazing, the cover crop must be well established. Under optimal conditions, grazing can commence 6 to 8 weeks after planting (+/- 80% cover) and after the two week written notification has been submitted.
  - (c) The District reserves the right to deny a grazing request based on poor crop establishment, too many animals per acre, or other conditions that may apply.
  - (d) Green chopping is permitted (for on farm use only).
- ❖ Cover crops must be destroyed on or after March 15th but before June 1<sup>st</sup>. Cover crops may be destroyed by herbicide or plowing, with the exception of highly erodible cropland (HEL). All designated HEL cropland must retain 30% surface crop residues following spring planting.
- ❖ Exceptions to planting dates maybe made for specialty crops such as pumpkins. Exceptions for destruction dates may be made for specialty crops such as peas.

#### **CERTIFICATION:**

Final payment on unharvested cover crops will be made when farmer certifies that the cover crop has been destroyed according to the program guidelines. Farmers will self-certify on the "Cover Crop Program Certification" form that the program provisions have been met prior to receiving the cost-share payment. This form will be mailed to the applicant around March 1<sup>st</sup> and must be reported by June 15<sup>th</sup>.