

# E-595CFEX

## Application for One-Year Extension for Conditional Farmer Exemption Certificate Number

Office Use

Use this application to apply for a one-year extension of a conditional farmer exemption number certificate due to a weather-related disaster.

1. If Corporation, Partnership, or LLC enter Federal Employer ID No.: \_\_\_\_\_ If Proprietorship enter Social Security Number: \_\_\_\_\_
2. Type of Ownership:  Proprietorship  Corporation  Partnership  LLC  Other (*Identify*) \_\_\_\_\_
3. Applicant's Legal Name: \_\_\_\_\_
4. Trade Name (*DBA Name*): \_\_\_\_\_
5. Street Address: \_\_\_\_\_  
(*Not P.O. Box Number*)  
Street \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_
6. Mailing Address: \_\_\_\_\_  
Street or P.O. Box \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_
7. Enter current conditional farmer exemption certificate number previously issued to applicant. **8** \_\_\_\_\_
8.  Check if applicant holds a conditional farmer exemption certificate that is scheduled to expire within 30 days of the date of the extension request. If expiration date is greater than 30 days of the date of the extension request, STOP and do not submit this application.
9.  Check if applicant suffered a weather-related disaster that prevents the applicant from earning ten thousand (\$10,000) or more in gross sales for the year in which the disaster occurred.
- Type of weather-related disaster: \_\_\_\_\_ Date of weather-related disaster: \_\_\_\_\_

Applicant must provide the Department all of the following. See Page 2 for additional information and instructions. Failure to submit the required information will result in the denial of the one-year request to extend the conditional farmer exemption number.

- (1) Documents showing that, but for the disaster, applicant would have earned ten thousand (\$10,000) or more in gross sales for the year in which the disaster occurred.
- (2) Documentation of revenues and expenses relating to the damaged crop.
- (3) An affidavit from a county extension director or Farm Service Agency county committee that the disaster occurred in the area of the county in which the applicant farms.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
I certify that this application is accurate and complete.

Name (*Print*): \_\_\_\_\_ Title: \_\_\_\_\_

E-mail: \_\_\_\_\_ Phone: \_\_\_\_\_

## General Information

- A conditional farmer exemption certificate is valid for the income tax year in which the certificate is issued and the following two income tax years, provided the person to whom the certificate is issued continues to engage in farming operations and provides copies of applicable State and federal income tax returns to the Department within 90 days following the due date, including extensions, of each income tax year covered by the conditional farmer exemption certificate.
- The conditional farmer exemption certificate expires after the third income tax year or when a person ceases to engage in farming operations, whichever comes first, and may not be extended or renewed beyond the original three-year period. However, a person **may request a one-year extension** of their conditional exemption certificate if the applicant satisfies all the following conditions and provides adequate documentation:
  - (1) Certifies by checking Line 8 that applicant holds a conditional farmer exemption certificate that is scheduled to expire within 30 days of the date of the application for extension request.
  - (2) Certifies by checking Line 9 that applicant suffered a weather-related disaster that prevents the applicant from earning ten thousand (\$10,000) or more in gross sales for the year in which the disaster occurred that damaged a crop(s).
  - (3) The applicant provides the Department documentation for all of the following:
    - a. Documents showing that, but for the weather-related disaster, the person would have earned ten thousand (\$10,000) or more in gross sales for the year in which the disaster occurred. Documentation may include, but is not limited to, information necessary to complete U.S. Department of Agriculture Form CCC-576, Notice of Loss and Application for Payment Noninsured Crop Disaster Assistance Program.
    - b. Documentation of revenues and expenses relating to the damaged crop. Documentation may include, but is not limited to; information necessary to complete a person's applicable Federal income tax return related to the damaged crop.
    - c. An affidavit from a county extension director or Farm Service Agency county committee that the disaster occurred in the area of the county in which the person farms.

Failure to submit all of the above documentation will result in the denial of the one-year request to extend the conditional farmer exemption number.

## Line by Line Instructions

- Line 1 - Corporation, Partnership, or LLC enter Federal Employer Identification Number (FEIN). Proprietorship enter Social Security Number (SSN).
- Line 2 - Identify the type of ownership by filling in the proper circle.
- Line 3 - Enter the legal name of applicant applying for a one-year extension of the applicant's conditional farmer exemption certificate number.
- Line 4 - Enter the trade name (doing business as name), if applicable, of applicant applying for a one-year extension of the applicant's conditional farmer exemption certificate number.
- Line 5 - Enter the street address (not P.O. Box number) of the applicant applying for a one-year extension for the applicant's conditional farmer exemption certificate number.
- Line 6 - Enter the mailing address to which all correspondence should be mailed by the Department with regard to the one-year extension request of the applicant's conditional farmer exemption certificate number.
- Line 7 - Enter the current conditional farmer exemption number previously issued to applicant. The exemption certificate number begins with numeral eight followed by five additional numbers.
- Line 8 - Certify by checking the box that applicant holds a conditional exemption certificate that is scheduled to expire within 30 days of the date of the extension request. If the expiration date is greater than 30 days of the date of the extension request, the application will be automatically denied by the Department. The exemption number expiration date can be located at the bottom right corner of the existing conditional farmer exemption card.
- Line 9 - Certify by checking the box that applicant suffered a weather-related disaster that prevents the applicant from becoming eligible to receive a qualifying farmer exemption certificate number. Provide type of weather-related disaster and date of disaster.

Sign and date the application. Print your name along with your title, phone number, and e-mail address where you can be reached if the Department has questions about the application. **Mail the application to the NC Department of Revenue, Sales and Use Tax Division, P.O. Box 871, Raleigh, NC 27602-0871 or Fax to (919) 715-0295.**