USDA Farm Service Agency
U.S. DEPARTMENT OF AGRICULTURE

Marketing Assistance for Specialty Crops (MASC) Program

Overview

The MASC program, administered by the Farm Service Agency (FSA) using Commodity Credit Corporation (CCC) funds, provides eligible specialty crop producers with marketing assistance payments to help them engage in activities that aid in expanding domestic specialty crop markets or in developing new markets for their specialty crops in 2025.

Who is Eligible

To be eligible for payments, persons or legal entities must:

- Be in the business of producing a specialty crop at the time of application and be entitled to an ownership share and share in the risk of producing a specialty crop that will be sold in calendar year 2025;
- Be a U.S. citizen, resident alien, partnership, corporation, limited liability company, or other organizational structure organized under State law, Indian Tribe or Tribal Organization, or a foreign person or foreign entity who meets certain eligibility requirements;
- Comply with the provisions of the "Highly Erodible Land and Wetland Conservation" regulations, often called the conservation compliance provisions;
- Not have a controlled substance violation;
- Submit a complete MASC application form (FSA-1140) and provide all required documentation as specified in the documents section below.

To be eligible for payments, a person or legal entity must have an average adjusted gross income (AGI) of less than $900,000 for tax years 2021, 2022, and 2023, unless the person or legal entity's average adjusted gross farm income is at least 75 percent of their average AGI.

Eligible Crops

MASC covers the following commercially marketed specialty crops:

SPECIALTY CROPS	
Fruits (fresh, dried)	Nursery crops, Christmas trees, and floriculture
Vegetables (including dry edible beans and peas, mushrooms, and vegetable seed)	Culinary and medicinal herbs and spices
Tree nuts	Honey, hops, maple sap, tea, turfgrass, and grass seed.

Common examples of specialty crops can be found **online**.

Ineligible Crops

The following are examples of ineligible crops:

FIELD AND GRAIN CROPS	
OILSEED CROPS	
FORAGE, HAY, AND COVER CROPS	
OTHER SPECIFIC CROPS	
◆ Cotton ◆ Cottonseed ◆ Forage crops ◆ Grain crops ◆ Hemp ◆ Kochia (prostrata) ◆ Lespedeza ◆ Milkweed ◆ Oilseeds ◆ Peanuts	◆ Primrose ◆ Seed of ineligible crops (other than grass seed) ◆ Sugar beets ◆ Sugarcane ◆ Tobacco ◆ Crops with an intended use of fallow, forage, grazing, green manure, or left standing
OTHER PRODUCTS	
◆ Aquatic animal species (such as fish and shellfish) ◆ Dairy products	◆ Eggs ◆ Livestock products ◆ Tofu

How to Apply

Eligible producers can apply by completing the FSA-1140, Marketing Assistance for Specialty Crops (MASC) Application, and submitting it to any FSA county office by **January 8, 2025**.

A complete application includes all of the following:

FSA-1140, Marketing Assistance for Specialty Crops (MASC) Application

- Producers must complete and sign the MASC application and submit it to any Farm Service Agency county office nationwide. The producer must certify to their specialty crop sales for calendar year 2023 or 2024, or for New Producers only, 2025 expected sales (See New Producer definition and requirements below) on the FSA-1141.

FSA-1141, Marketing Assistance For Specialty Crops (MASC) New Producer Expected Sales Worksheet (New producers only)

- New producers must complete and sign the new producer expected sales worksheet and provide along with their FSA-1140 to any Farm Service Agency county office nationwide.

AD-2047, Customer Data Worksheet

- This form will be filled out for all individuals and legal entities (including entity members) who have not previously provided their personal information to USDA that positively identifies the customer.

CCC-902, Farm Operating Plan

- Individual and legal entities will fill out the CCC-902 to facilitate the administration of the payment limitation and eligibility requirements, including providing members' names and taxpayer identification numbers.

CCC-941, Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information

- This form is required for the 2025 program year for the person or legal entity, including the legal entity's members, partners, shareholders, heirs or beneficiaries, if not already on file.

FSA-942, Certification of Income from Farming, Ranching and Forestry Operations, if applicable, for the producer and members of entities

- This form may be used by persons or legal entities that exceed the average AGI $900,000 threshold. Persons or legal entities may otherwise meet AGI requirements if the person or legal entity's average adjusted gross farm income is at least 75 percent of their average AGI.

AD-1026, Highly Erodible Land Conservation (HELC) and Wetland Conservation (WC) Certification

- All applicants, and their affiliates, must complete the AD-1026. The form must be completed in its entirety.

Specialty Crop Sales

Eligible specialty crop sales only include sales of commercially marketed raw specialty crops grown in the United States by the producer. The portion of sales derived from adding value to a specialty crop (such as sorting, processing, or packaging) is not included in eligible sales. To be considered a specialty crop sale, the producer must have received payment for the specialty crop during the applicable calendar year.

Federal crop insurance indemnities and NAP payments for the 2023 or 2024 crop year will be included as eligible specialty crop sales for the applicable crop year, regardless of when they were received by the producer.

Other Documentation

If requested by FSA, producers must provide documentation to support their reported specialty crop sales. Examples of documentation to support reported sales includes, but is not limited to:

- sales receipts;
- sales records;
- ledgers of income;
- contract or sales agreements;
- income statements of deposit slips;
- register tapes with supporting documentation acceptable to FSA;
- purchase orders;
- third party processor or distributor statements;
- contemporaneous diaries that are determined acceptable by USDA;
- other sales documents indicating the crop was sold; and
- IRS Schedule F accompanied by documentation to support that the reported amounts are from sales of specialty crops.

Note: New producers reporting expected 2025 sales must provide FSA-1141 and supporting documentation by the application deadline.

New Producers

You may be considered a new producer if you:

- Began producing specialty crops in 2023 or 2024 but did not have sales due to the immaturity of the crop;
- Began producing specialty crops in 2024 but did not have a complete year of sales; or
- Are beginning to grow specialty crops in 2025.

Payments for new producers will be based on their expected 2025 calendar year specialty crop sales. New producers must submit FSA-1141 and documentation to substantiate expected specialty crop sales and their ability to grow, harvest, and market the expected yield or inventory in 2025 by the MASC application deadline of **January 8, 2025**.

Examples of expected production inventory, yield, and unit price includes, but is not limited to:

- sales contracts;
- purchase agreements;
- market agreements;
- settlement sheets;
- local market prices;
- FCIC yields and prices;

Examples of expected production inventory, yield, and unit price includes, but is not limited to *(continued)*:

- FSA National Crop Table data;
- Appraisals;
- Cooperative Extension Service and university data;
- financial institution documentation;
- National Agriculture Statistics Services data;
- Federal crop insurance documents;
- historical yield data;
- sales receipts;
- invoices;
- copies of signed written lease;
- copies of legal documents showing land ownership or control of rented land;
- rental agreements with landowner or landlord;
- input records; and
- financial documents, such as a business plans or cash flow statement, that demonstrate an expected level of sales.

Payment Limitation and Attribution

- Payments are subject to a payment limitation of $125,000. FSA will issue MASC payments after the end of the application period.
- Direct attribution provisions apply to MASC. Under direct attribution, any payment to a legal entity will also be considered for payment limitation purposes to be a payment to persons or legal entities with an interest in the legal entity or in a sub-entity.

Payment Calculation

MASC payments will be calculated based on the producer's total specialty crop sales for the calendar year elected by the producer. The total specialty crop sales reported by the producer will be separated into sale ranges (tiers) sown in Table 1. After the end of the application period, a payment factor will be determined and applied to each tier. If demand for MASC payments exceeds available funding, either MASC payments may be prorated, the payment limitation may be lowered, or both. If proration or a reduction of the payment limitation is necessary, the reduction or lowered payment limitation will apply equally to all MASC participants.

Table 1—Sales Ranges

Sales Range	Percent Payment Factor (to be determined after application period ends)
Up to $49,999	*a*
$50,000 - $99,999	*b*
$100,000 - $499,999	*c*
$500,000 - $999,999	*d*
All sales over $1 million	*e*

To calculate a MASC payment, the following steps will be taken:

1. Multiply the amount of sales in each range in Table 1 by the determined percent payment factor for that range; and
2. Calculate the sum of the results for each sales range. For example, if a producer reported $450,000 of total specialty crop sales, the calculated payment would equal to the sum of the following:
   - $49,999 (the amount of sales in the first range) multiplied by the determined percent payment factor *a*;
   - $50,000 (the amount of sales in the second range) multiplied by percent payment factor *b*; and
   - $350,001 (the amount of sales in the third range) multiplied by percent payment factor *c*.
   - Final payments are subject to demand and available funding.

Application Deadline: **January 8, 2025**

Where to Apply

The MASC application and associated forms are available online at **fsa.usda.gov/marketing-assistance-specialty-crops**. FSA staff at your local USDA Service Center will work with you to file your applications. Applications may be submitted by mail, fax, hand delivery, or via electronic means.

For More Information

This fact sheet is for informational purposes only; other restrictions may apply. For more information on MASC or assistance with applications, contact your local FSA office or visit the FSA website at **fsa.usda.gov**. To find your local office, go to **farmers.gov/service-center-locator**.

USDA may prorate final payments, reduce the payment limitation, or both if total calculated payments exceed the total funding allocated for MASC.

Click here for more information on Notice of Funds Availability (NOFA); Marketing Assistance for Specialty Crops.