

## **GAP/GHP Certification Cost-Share Program**

Good Agricultural Practices (GAP) and Good Handling Practices (GHP) audits are voluntary independent audits of produce suppliers throughout the production and supply chain. GAP/GHP audits focus on best agricultural practices to verify that fruits and vegetables are produced, packed, handled, and stored in the safest manner possible to minimize risks of microbial food safety hazards. The audits verify adherence to the recommendations made in the U.S. Food and Drug Administration's ([Guide to Minimize Microbial Food Safety Hazards for Fresh Fruits and Vegetables](#)) and industry recognized food safety practices.

The Mississippi Department of Agriculture and Commerce is now offering a cost-share program for Mississippi farmers to provide financial assist to cover the cost of certification. Funds for this program are provided through the USDA Specialty Crop Block Grant Program. This program will reimburse farmers that have successfully passed a GAP/GHP certification for 75% of the cost up to a maximum of \$750 per year; **farmers can submit the combined amount of the actual audit and the USDA service charge**. Reimbursement is for the initial audit only. Audits must be completed by an approved USDA certifier. Funds are available on a first-come, first-serve basis until the funds are depleted. Applicants must complete the application, W9, attach a copy of the audit bill, score sheet and documentation of the payment made (In the form of a cancelled check). You must be a Mississippi producer. No wholesale distribution center may apply. Only audits for specialty crops are eligible. \*Definition of specialty crop: They are defined as fruit, vegetable, tree nuts, and horticulture and floriculture items.

If you have questions regarding the cost-share program, please contact Susan Lawrence at 601-213-7542 or [susan@mdac.ms.gov](mailto:susan@mdac.ms.gov)

**Please complete all forms and mail to the following:  
Mississippi Department of Agriculture  
Marketing – GAP/GHP  
P.O. BOX 1609  
JACKSON, MS 39215**

MDAC GAP/GHP Cost-Share  
 Program 03/18/2024



**Mississippi Department of Agriculture and  
 Commerce Cost-Share Application**

LEGAL BUSINESS NAME			DATE	
FIRST NAME	M.I.	LAST NAME		
ADDRESS				
CITY		STATE	ZIP	
PHONE		EMAIL ADDRESS		
CROPS APPROVED				
NAME OF AUDITOR AND COMPANY				
DATE OF AUDIT		DATE FEES PAID		
AUDIT FEES (paid to MDAC)	SERVICE FEE (paid to USDA)	TOTAL FEES	PERCENTAGE CALCULATION	REIMBURSEMENT AMOUNT (max of \$750)
\$	+	\$	TOTALX75% (0.75)	= \$
<ul style="list-style-type: none"> <li>NOTE: YOU MUST ATTACH A COPY OF THE AUDIT BILL, SCORE SHEET, AND DOCUMENTATION OF THE PAYMENTS MADE. (IN THE FORM OF A CANCELED CHECK or RECEIPT).</li> </ul>				
SIGNATURE: I CERTIFY THAT THE ABOVE INFORMATION IS TRUE, AND RECEIVED THE GAP/GHP CERTIFICATION.				
SIGN: _____			DATE: ____/____/____	
MAIL APPLICATION AND DOCUMENTS TO: MISSISSIPPI DEPARTMENT OF AGRICULTURE MARKETING – GAP/GHP PO BOX 1609 JACKSON, MS 39215				

Please remember to include:

Cost- Share Application Form

GAP Score Sheet/Certification

GAP Audit bill (MDAC)

Proof of Payment of GAP Audit (online receipt or canceled check)

USDA Service Fee Bill

Proof of Payment of USDA Service Fee (online receipt or canceled check)

W-9 Tax Form.

# Request for Taxpayer Identification Number and Certification

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

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

**Before you begin.** For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

<b>Print or type.</b> See <i>Specific Instructions</i> on page 3.	<b>1</b>	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)		
	<b>2</b>	Business name/disregarded entity name, if different from above.		
	<b>3a</b>	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ <b>Note:</b> Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.  <input type="checkbox"/> Other (see instructions) _____	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____  <i>(Applies to accounts maintained outside the United States.)</i>	
	<b>3b</b>	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions _____ <input type="checkbox"/>		
	<b>5</b>	Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)	
	<b>6</b>	City, state, and ZIP code		
	<b>7</b>	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.

<b>Social security number</b>									
				-					
<b>or</b>									
<b>Employer identification number</b>									

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

## 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.

<b>Sign Here</b>	Signature of U.S. person	Date
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## 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).

## What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they