



# FARMERS

The Vermont Legal Food Hub defines farmer as an individual, group of individuals, or enterprise that:

- 1) is located in Vermont, and
- 2) produces agricultural products for sale (including aquaculture).

## ELIGIBILITY CHECKLIST

If applying for legal assistance as a farmer, you must check off each of the following three boxes to ensure you meet the income criteria:



The farm must have an annual revenue of at least \$5,000 in the prior tax year or have started operating within the last three years; and



The farm's net annual income must not exceed \$30,000; and  
To determine your enterprise's net annual income, see line 34 on your [Schedule F \(Form 1040\) tax return](#).



The farmer's annual household income must not exceed 400% of the Federal Poverty Level. Unearned income must be included in this calculation, even if the income is restricted (e.g. in a restricted trust fund).

To determine your annual household income, see line 8b on your [personal income tax return \(Form 1040\)](#).



### 2020 Federal Poverty Level (FPL) Guidelines

See below to determine 400% FPL for your household size. If the business is co-owned, owners may satisfy our income cap either if their joint household incomes combined fall under the cap (accounting for the number of persons in the total, now combined household), or if each individual owner's household income falls below the cap.

Household size	400% FPL (in 2020)
1.....	\$51,040
2.....	\$68,960
3.....	\$86,880
4.....	\$104,800
5.....	\$122,720
6.....	\$140,640
7.....	\$158,560
8.....	\$176,480
9.....	\$194,400
10.....	\$212,320



# FOOD ENTREPRENEURS

The Vermont Legal Food Hub defines food entrepreneur as an individual, group of individuals, or enterprise that:

- 1) is located in Vermont;
- 2) processes, distributes, aggregates, stores, or markets food or value-added food products for human consumption; and
- 3) sources at least one food item or ingredient grown in New England.\*

## ELIGIBILITY CHECKLIST

If applying for legal assistance as a food entrepreneur, you must check off each of the following three boxes to ensure you meet the income criteria:



The food enterprise must have an annual revenue of at least \$5,000 in the prior tax year or have started operating within the last three years; and



The food enterprise's net annual income must not exceed \$30,000; and

To determine your enterprise's net annual income, reference the following:

- Sole proprietorships or LLCs taxed as such: see line 31 on Schedule C (Form 1040);
- Partnerships or LLCs taxed as such: see line 22 on Form 1065;
- C Corporations: see line 30 on Form 1120;
- S Corporations: see line 21 on Form 1120S.



The food entrepreneur's annual household income must not exceed 400% of the Federal Poverty Level. Unearned income must be included in this calculation, even if the income is restricted (e.g. a trust fund).



To determine your annual household income, see Line 8b on your personal income tax return (Form 1040).

### 2020 Federal Poverty Level (FPL) Guidelines

Determine 400% FPL for your household size here. If the business is co-owned, owners may satisfy our income cap if either their joint household incomes combined fall under our cap (accounting for the number of persons in the total, now combined household), or if each individual owner's household income falls below our cap.

Household size	400% FPL (in 2020)
1.....	\$51,040
2.....	\$68,960
3.....	\$86,880
4.....	\$104,800
5.....	\$122,720
6.....	\$140,640
7.....	\$158,560
8.....	\$176,480
9.....	\$194,400
10.....	\$212,320

\*Please note that food trucks and brick-and-mortar restaurants typically do not satisfy the "food entrepreneur" definition for the purposes of this program, unless they are part of a venture with a broader social justice mission.



# FARM- OR FOOD-RELATED ORGANIZATION

## The Vermont Legal Food Hub defines a farm- or food-related organization as:

1) a nonprofit operating in Vermont, whose primary purpose is to support farmers or food entrepreneurs (e.g., a trade association in support of farmers or a nonprofit food hub); or

2) a community group or association operating in Vermont, whose primary mission is to address social justice issues related to the food system (e.g., a farmers market, a community food co-op, or a community garden organization).

\*The net income requirement and household income cap do not apply to farm/food organizations.

