

Exhibit Name: Late Reported Reason Code Usage
Exhibit Number: P14-6
Record Name: Insurance In Force
Record Code: P14

Reinsurance Year: 2027
Version: Draft
Release Date: 4/23/2026

<u>Late Reported Reason Code</u>	<u>Late Reported Reason Code Usage Rule</u>
00	<p><u>Timely Accepted</u></p> <ul style="list-style-type: none">• The Insurance In Force "P14" record is sent and accepted prior to Late Reporting Reduction (LRR) Date (See Exhibit 101-1)• No LRR will be assessed• If the Insurance In Force "P14" record is submitted with a "00" late reported reason code after LRR date, the AIP will receive a PASS error
01	<p><u>Company Approved Late Filed Application</u></p> <ul style="list-style-type: none">• LRR will be assessed to the company; percentage based on number of days late (see Exhibit 101-1)• Can be used any time prior to acceptance of the "P11" or February monthly transaction cutoff date following the Reinsurance Year <p>DQB support required:</p> <ul style="list-style-type: none">• If the Acreage "P11" record for any commodity on the policy has been submitted and accepted on the policy• Submission of the Insurance in Force record "P14" after the February monthly transaction cutoff date following the Reinsurance year (the Friday after the first Sunday in February in the year following the Commodity Year) <p>Manual Request Process:</p> <ul style="list-style-type: none">• Submit a request through the AIP Issue Log (CRM)• Attach an Application to the request• DQB Representative may request additional documentation as needed

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02	<p><u>Company Delayed</u></p> <ul style="list-style-type: none"> • LRR will be assessed to the company; percentage based on number of days late (see Exhibit 101-1) • Can be used any time prior to acceptance of the "P11" or February monthly transaction cutoff date following the Reinsurance Year <p>DQB support required:</p> <ul style="list-style-type: none"> • If the Acreage "P11" record for any commodity on the policy has been submitted and accepted on the policy • Submission of the Insurance in Force record "P14" after the February monthly transaction cutoff date following the Reinsurance year (the Friday after the first Sunday in February in the year following the Commodity Year) <p>Manual Request Process:</p> <ul style="list-style-type: none"> • Submit a request through the AIP Issue Log (CRM) • Attach an Application to the request • DQB Representative may request additional documentation as needed
03	<p><u>Agent Delayed</u></p> <ul style="list-style-type: none"> • LRR will be assessed to the company; percentage based on number of days late (see Exhibit 101-1) • Can be used any time prior to acceptance of the "P11" or February monthly transaction cutoff date following the Reinsurance Year <p>DQB support required:</p> <ul style="list-style-type: none"> • If the Acreage "P11" record for any commodity on the policy has been submitted and accepted on the policy • Submission of the Insurance in Force record "P14" after the February monthly transaction cutoff date following the Reinsurance year (the Friday after the first Sunday in February in the year following the Commodity Year) <p>Manual Request Process:</p> <ul style="list-style-type: none"> • Submit a request through the AIP Issue Log (CRM) • Attach an Application to the request • DQB Representative may request additional documentation as needed

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04	<p><u>FCIC Delayed</u></p> <ul style="list-style-type: none">• The SRA Section IV (b)(7)(B) allows the assessment of LRR to be reduced or waived if the delay is caused in whole or in part by FCIC• This late reason code certifies that FCIC has agreed that the issue has been identified as a PASS issue, keeping the AIP from processing their Insurance In Force "P14" records• LRR may be assessed or waived, DQB/RSD decision• RMA approval required prior to use <p>When to use this code:</p> <ul style="list-style-type: none">• Programming PASS delay• Written Agreement - Regional Office has not correctly/timely updated ADM tables for PASS to validate against <p>Manual Request Process:</p> <ul style="list-style-type: none">• Submit a request through the AIP Issue Log (CRM)• Attach an Application to the request• DQB Representative may request additional documentation as needed• AIP's must retain documentation provided to RMA as their supporting documentation for the use of this Late Reported Reason Code
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06

Dual County Policies

~~• Section 7 of the Small Grains Crop Provisions allows a producer to change commodity types based on the condition of the fall crop Commodities with a fall and spring Sales Closing Date that allow a producer to change coverage based on the planting of the fall crop~~

When to use this code:

- The AIP submitted a "P14" for Fall type and it was accepted
- The AIP submitted a zero acreage report "P11" for the Fall type "P11"
- Then submit a "P14" for Spring type with a Late Reported Reason Code of "06"

Manual Request Process:

- No manual intervention from RMA is needed unless:
 - The timing of the submissions of policies were incorrect (spring submitted before fall was accepted) and LRR was assessed although it should not have been
 - Normal LRR will apply separately between the fall and spring commodities which will be based on the received date and cutoff date for each commodity
 - Submission of either of the Insurance In Force record "P14" is after the February monthly transaction cutoff date following the Reinsurance year (the Friday after the first Sunday in February in the year following the Commodity Year)
- Submit a request through the AIP Issue Log (CRM)

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07	<p><u>Added County</u></p> <ul style="list-style-type: none"> • The Crop Insurance Handbook (CIH) allows for the election of added county prior to the applicable Sales Closing Date (SCD) for the crop shown on the application <p>When to use this code:</p> <ul style="list-style-type: none"> • The “07” LRR code must be submitted for the added county Insurance in Force record(s) "P14", • The Added County Indicator Code = “S”, and • Is submitted after the crop's SCD • This code is not valid for non-added county policies <p>LRR Date</p> <ul style="list-style-type: none"> • Added county policies will be assessed LRR based on the original primary county policy • PASS will populate the LRR from the primary county policy to the added county policy based on the late LRR date (Sales Closing Date + 30 days rolled to Friday - See Exhibit 101-1) <p>Manual Request Process:</p> <ul style="list-style-type: none"> • No manual intervention from RMA is needed unless: <ul style="list-style-type: none"> ◦ Submission of the Insurance in Force record "P14" after the February monthly transaction cutoff date following the Reinsurance year (the Friday after the first Sunday in February in the year following the Commodity Year) • Submit a request on the AIP Issue Log (CRM) • Attach an Application to the request • DQB Representative may request additional documentation as needed
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08	<p><u>Submission of Multiple "P14s"</u></p> <ul style="list-style-type: none"> • The Basic Provisions Section 3(b)(2) states that the producer does not have to select the same plan of insurance, level of coverage, or price election percentage if the applicable crop provisions allows them the option to separately insure individual crop types or varieties • The Late Reported Reason code "08" is allowed for only those specific commodities and allows the AIP to submit multiple Insurance in Force "P14" records (refer to Appendix III – P14-1 for a complete list) <p>When to use this code: A Late Reported Reason Code of "08" is only valid for the following combinations:</p> <ul style="list-style-type: none"> • Insurance Plan Code is "04" and Commodity Code is "0041", "0021", "0051", "0081", "0011"; • Insurance Plan Code is "50" and Location State Code is "12" and Commodity Code is "0201", "0202", "0203", "0227", "0309", "1302", "9936"; • Insurance Plan Code is "90" and Commodity Code is "0047", "0067", "0053"; • Insurance Plan Code is "90" and Commodity Code is "0034", "0054"; • Commodity Code is "0052" and Location State Code is "04" or "06"; • Commodity Code is "0073", "1010", or "1020" <p>Exceptions: Normal LRR rules apply; however, there are certain exceptions</p> <ul style="list-style-type: none"> • For example: for Dry Beans, Dry Peas, and Grapes multiple "P14" records under different type but same [Coverage Type, Insurance Plan Code, Price Indicator, Coverage Level Percent, Price Election Percent, Seed Cycle Code] should have the same lowest LRR assessment • For Nursery, LRR is by practice
8 continued	<p>Manual Request Process:</p> <ul style="list-style-type: none"> • Manual process required if policies have "accepted" acreage ("P11") <ul style="list-style-type: none"> ◦ AIP"s must retain documentation provided to RMA as their supporting documentation for the use of this late reported reason code ◦ LRR will be assessed to the companies and the percentage will depend on the number of days late after lockdown • Submit a request on the AIP Issue Log (CRM) • Attach an Application to the request • DQB Representative may request additional information

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10	<p><u>Policy Correction Code</u> When application information is incorrectly submitted on the Insurance In Force "P14"</p> <p>When to use this code: Correction to the Insurance In Force "P14" due to missing or missed information for the following:</p> <ul style="list-style-type: none">• Coverage Level change,• Price Indicator change,• Price Election Percent change or• Insurance Option change <p>PASS validation determines that these fields are the only fields changed</p> <p>Manual Request Process:</p> <ul style="list-style-type: none">• Policies requiring correction MUST be approved through RMA's manual correction process (DQB/RSD) BEFORE the LRR code 10 is used◦ AIP's must retain documentation provided to RMA as their supporting documentation for the use of this late reason code◦ LRR will be assessed to the companies and the percentage based on the late LRR Date• Submit a request on the AIP Issue Log (CRM)• Attach an Application to the request• DQB Representative may request additional information
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11

Allowable Changes to Policy Under a Written Agreement Code

SRA Section IV General Provisions (b) Reports, Paragraphs (5), (6), and (7)(C) establishes guidelines allowing AIPs to make corrections to the Insurance In Force "P14" record due to Written Agreement requirements after dates established in paragraph (6)

NOTE:

- Once this LRR code is submitted to PASS it cannot be changed

When to use this code:

- When the initial approval of a written agreement from the Regional Office is received not later than the transaction cutoff date for the week containing the 30th calendar day after FCIC approval AND changes are required from the original information submitted on the Insurance In Force "P14" record
- When the renewal or multi written agreement approval from the Regional Office is received AFTER the transaction cutoff date for the week containing the 30th calendar day after the sales closing date for the eligible crop insurance contract

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What can be changed:

- All names - Policy Holder and SBI
- All SSNs and/or EINs - Policy Holder and SBI
- Commodity
- Plan of Insurance
- Coverage Level
- Price Election

What this code provides:

- A 30 day window after the Insurance In Force "P14" is submitted with LRR Code of 11 to make allowed changes to the record and AVOID an LRR

Manual Request Process:

- When not all of the necessary changes to the Insurance In Force "P14" were made in the allowable 30 day window
 - LRR will be assessed to the company; percentage based on number of days late (see Exhibit 101-1)
- Submit a request on the AIP Issue Log (CRM)
- Attach an Application to the request
- Attach the Written Agreement to the request
- DQB Representative may request additional documentation

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12

Death Master List Entity Certification Code

When an Insurance in Force "P14" record is rejected in error due to an entity match on the Death Master File

NOTE:

- Once this LRR code is submitted to PASS it cannot be changed

When to use this code:

- The AIP has performed their due diligence on the rejected entity and has determined that this entity is alive and is qualified for a crop insurance contract

How to use this code:

- An Entity Certification Code MUST be submitted when this code is used

What are the Entity Certification Codes:

- E-Estate - AIP confirmed that the Estate ID on the policy meets all appropriated rules and regulations in accordance with RMA policies and procedures
- M-Multiple Tax IDs were identified in error, AIP confirmed each tax ID on the policy meets all appropriated rules and regulations in accordance with RMA policies and procedures; Death Master File error
- P-Primary Producer Tax ID - Person is alive, tax ID on policy is verified valid; Death Master File error
- S-SBI - Person is alive, tax ID on policy is verified valid; Death Master File error
- T-Trusts - AIP confirmed that the Trust ID on the policy meets all appropriated rules and regulations in accordance with RMA policies and procedures

Manual Request Process:

- If this code is submitted in error it will require DQB assistance to allow the correct LRR code to be submitted on the Insurance In Force "P14" record
- Submit a request on the AIP Issue Log (CRM)
- DQB Representative may request additional documentation as needed

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15

USDA Reconciliation Errors Code

Section 11019 of the 2014 Farm bill authorizes the Corporation USDA agencies to correct unintentional errors in information that is provided by a producer

When to use this code:

- Correct information previously reported by the insured on an application that was identified as incorrect by information reported to other USDA programs
- No LRR will be charged
- This code MUST be used within the crop year and BEFORE the next sales closing date for the crop

When to involve DQB Representative:

- Submission of the Insurance in Force record "P14" after the February monthly transaction cutoff date following the Reinsurance year (the Friday after the first Sunday in February in the year following the Commodity Year) and before the next SCD

Manual Request Process:

- AIPs are required to maintain any paperwork that provides support in their use of this LRR code

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FSA Conforming Correction Error Code

Section 11019 of the 2014 Farm bill authorizes the Corporation USDA agencies to correct unintentional errors in information that is provided by a producer

When to use this code:

- AIP makes corrections to the Insurance In Force "P14" record to conform with FSA corrections made to producer reported information in their data
- No LRR will be charged
- This code MUST be used within the crop year and BEFORE the next sales closing date for the crop

When to involve DQB Representative:

- Submission of the Insurance in Force record "P14" after the February monthly transaction cutoff date following the Reinsurance year (the Friday after the first Sunday in February in the year following the Commodity Year) and before the next SCD

Manual Request Process:

- AIPs are required to maintain any paperwork that provides support in their use of this LRR code

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Electronic Transmission Error Code

Section 11019 of the 2014 Farm bill authorizes the Corporation USDA agencies to correct unintentional errors in information that is provided by a producer

When to use this code:

- Electronic transmission errors by the AIP of information provided by the insured
- Electronic transmission errors by any USDA agency of information provided by the insured
- No LRR will be charged
- This code MUST be used within the crop year and BEFORE the next sales closing date for the crop

When to involve DQB Representative:

- Submission of the Insurance in Force record "P14" after the February monthly transaction cutoff date following the Reinsurance year (the Friday after the first Sunday in February in the year following the Commodity Year) and before the next SCD

Documentation needed:

- AIPs are required to maintain any paperwork that provides support in their use of this LRR code

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18	<p><u>Equitable Relief for Late Payment of Debt Code</u> Section 11019 of the 2014 Farm Bill authorizes and allows a producer with a successful appeal for Late Payment of Debt (LPD) to be reinstated</p> <p>NOTE:</p> <ul style="list-style-type: none">• Once this LRR code is submitted to PASS it cannot be changed <p>When to use this code:</p> <ul style="list-style-type: none">• If the Insurance In Force "P14" record is sent after the LRR date (See Exhibit 101-1) due to the LPD appeal• LRR will be waived <p>When to involve DQB Representative:</p> <ul style="list-style-type: none">• No involvement needed <p>Manual Request Process:</p> <ul style="list-style-type: none">• Any documentation used by the AIP to clear the insured of late payment of debt
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19

WFRP Revised Coverage Level and/or Location County Code and/or Location State Code

Refer to WFRP Pilot Handbook in reference to Coverage Level Reductions and Location County Code changes due to revenue

When to use this code:

- IF Coverage Level needs to be revised (reduced) AFTER SCD due to changes in insured's revenue affecting allowable Coverage Level
- IF Location County Code needs to be revised because the county in which the majority of the revenue has changed
- IF Location State Code needs to be revised because the county in which the majority of the revenue is in a different state
- Any previously assessed Insurance In Force "P14" LRR value will still apply, no additional increase for this change will be assessed

When to involve a DQB Representative:

- No involvement required

Manual Request Process:

- Any information used by the AIP to make changes to the record

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20

Death of a Spouse

General Standards Handbook (GSH) paragraph 231 Death, Disappearance or Judicial Declaration of Incompetence A. (1)

When to use this code:

- Spousal Policy ONLY
- Margin Protection (MP) Policy with a Base Policy ONLY
- Primary Policy Holder dies between MP policy SCD and Base policy SCD ONLY
- Primary Policy Holder of the Base policy is the surviving spouse

NOTE :

If the primary producer dies after the SCD of the Base policy no changes are required in PASS. Both the MP policy and base policy will continue the current RY, new applications are required for the subsequent crop year.

When to involve DQB Representative:

- No involvement needed

Manual Request Process:

- AIPs are required to maintain any paperwork that provides support in their use of this LRR code

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22

MP Associated Key Correction

When insuring commodities at the type level for Insurance Plan Code "16" and "17" Specifically designed to be used with corn insuring at the type levels of corn silage, "009" and Hybrid Corn Seed, "026" types

When to use this code:

- Hybrid Seed Corn is not insured under plans "01", "02", or "03" but is insured under either Insurance Plan Code "16" or "17" and an Associate AIP Insurance In Force Key has been submitted on the "P14" representing the Hybrid Seed Corn type, "09", (insured under either Insurance Plan Code "16" or "17"). This tells PASS that the previously accepted Associated AIP Insurance In Force Key on these "P14s" is to be rejected in the "P14" ODS table.
- Corn Silage is not insured under plans "01", "02", or "03" but is insured under either Insurance Plan Code "16" or "17" and an Associated AIP Insurance In Force Key has been submitted on the "P14" representing the Corn Silage type, "26", (insured under either Insurance Plan Code "16" or "17"). This tells PASS that the previously accepted Associated AIP Insurance In Force Key on these "P14s" is to be rejected in the "P14" ODS table.

When to involve DQB Representative:

- No involvement needed

Manual Request Process:

- AIPs are required to maintain any paperwork that provides support in their use of this LRR code

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23	<p><u>MCO and STAX Interaction</u></p> <p>When insuring both STAX "35", "36", and MCO "67", "68", "69 at 90% coverage level, this allows the MCO coverage to be increased to 95% after lockdown of the MCO "P14" and LRR is waived</p> <p>When to use this code:</p> <ul style="list-style-type: none">• MCO "P14" coverage elected at 90% and• STAX "P14" coverage elected at 90%, then• MCO "P14" coverage must be increased to 95% <p>When to involve DQB Representative:</p> <ul style="list-style-type: none">• No involvement needed <p>Manual Request Process:</p> <ul style="list-style-type: none">• AIPs are required to maintain any paperwork that provides support in their use of this LRR code

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Background: The Standard Reinsurance Agreement (SRA) under section IV (a-b) requires that AIP collect and report timely and accurate eligible crop insurance contracts to FCIC. Data the AIP submits to FCIC shall be certified as accurate, detailed, and submitted in accordance with FCIC procedures.

LRR Reduction Determination (See Exhibit 101-1)

- Sales Closing Date + 30 days rolled to the Friday = no reduction
- 31-60 days late = 1% reduction
- 61-90 days late = 2% reduction
- 90 + days late = 3% reduction

LRR “Transaction cutoff date” for weekly data reporting

- Is 8pm Central Time on Friday of each calendar week
- A calendar week begins with Sunday and ends with Saturday

“Transaction cutoff date” for monthly data reporting

- Is 8pm Central Time on Friday after the first Sunday of the month
- Any date that falls on a Saturday will use the preceding Friday as the transaction cutoff day; otherwise, will use the following Friday as the transaction cutoff day

Determining the "Transaction cutoff date"

- Most commodities the LRR “transaction cutoff date” is based on the sales closing date + 30 days rolled to Friday
- New Policies for Nursery Value Select, Controlled Environment, and Florida Fruit Trees the LRR “transaction cutoff date” is based on the later of eligible producer signature date or sales closing date + 30 days rolled to Friday
- Written Agreement policy for 2012, the LRR “transaction cutoff date” is based on the later of offer expiration date rolled to Friday or the sales closing date + 30 days rolled to Friday
- Written Agreement policy for 2013 forward, the LRR “transaction cutoff date” is based on the later of offer expiration date +30 days rolled to Friday or the sales closing date + 30 days rolled to Friday

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Reference Documents:

Exhibit 101-1 Fund Cutoff and LRR Dates in Appendix III
ICE D00006 Late Reported Reason
ICE D00014 LRR
ICE D00046 LRR Transaction
ICE D00018 LRR Fund Cutoff
Standard Reinsurance Agreement