BEEF, PORK, AND LAMB CHECKOFFS

Responsibility of Fairs and Youth Shows for Collection
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Responsibility of Fairs and Youth Shows for Collection

By
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Published: June 2015

Abstract
Federal law mandates that all producers (adult or youth) selling cattle, pigs, or sheep for any reason, regardless of purpose, age, or sex of the animal, must pay “Checkoff” dues assessments. This fact sheet has been developed to help county fair boards and youth livestock sale committee personnel ensure compliance with each of the three mandated federal livestock Checkoff programs.
**Introduction**

According to federal law, as mandated by the U.S. Congress, all producers (adult or youth) selling cattle, pigs, or sheep for any reason, regardless of purpose, age, or sex of the animal, must pay Checkoff dues assessments. The goals of the livestock Checkoff programs are to strengthen the position of and expand the markets for beef, pork, and lamb products through research, promotion, and education. This fact sheet has been developed to help county fair boards and youth livestock sale committee personnel ensure compliance with each of the three mandated federal livestock Checkoff programs.

Most funds are collected and used for promotion, research, and education at the national level. However, funds from the Beef and Pork Checkoffs are remitted back to respective states where animals were sold for promotion, research, and education at the state level. Youth livestock producers benefit directly and indirectly from the Checkoff programs. The Pork and Beef Checkoffs have developed programs geared toward youth producers and consumers, such as quality assurance programs, ambassadorships, and recipes for young consumers. Economic analysis of the Checkoff programs has demonstrated that each program has been beneficial to producers and consumers by increasing quality of and demand for respective meats. Increased quality and demand have resulted in increased prices received for the sale of cattle, swine, and lambs by adult and youth producers.

*It is important to know that 4-H/FFA youth who are selling market animals at county fairs and youth shows need to pay Checkoff fees for their respective species.* If youth sell their animal at the 4-H/FFA livestock auction, by federal law, Checkoff fees must be assessed, collected, and remitted as required by the respective Checkoff collection agencies. Youth are considered producers because they are selling cattle, pigs, or sheep and therefore must abide by the same rules as adult producers. For fair boards and livestock sale committee staff and volunteers who work with the sale of 4-H/FFA livestock only once a year, these assessment programs can be confusing due to the differences in how Checkoffs for each species are assessed, collected, and remitted.

**General Requirements**

All Washington fairs or youth shows holding a 4-H/FFA livestock sale are required to submit a “Special Sale Application” to the Washington State Department of Agriculture (WSDA) Livestock Inspection Program. This application must be submitted and approved to sell livestock and must be submitted to the WSDA 15 days prior to the sale. The $50 application fee is waived for sales affiliated with 4-H/FFA. The Special Sale Application is available on the WSDA website at [http://agr.wa.gov/FoodAnimal/Livestock](http://agr.wa.gov/FoodAnimal/Livestock) and is included in the Appendix of this publication. This application will notify the area WSDA livestock inspector of the sale and the need for livestock inspection. For more information on this application, contact the WSDA Livestock Inspection Program at (360) 902-1855.

**Beef Checkoff**

The Beef Checkoff is due every time a bovine animal (dairy or beef) is sold. Under the law, both the buyer and seller are responsible for collecting and remitting $1.50 per head for the Beef Checkoff. However, whoever makes the payment to the seller is considered the “collection point” and must withhold the $1.50/head for the Checkoff. The funds are to be remitted to the Washington State Beef Commission, who oversees the administration of these funds. The fair board or livestock sale committee (whoever issues payment to youth selling the animal) is considered the collection point. In the state of Washington, the Beef Checkoff is typically collected by the WSDA Livestock Inspection Program when the state-required livestock inspections are conducted for the sale of cattle. The WSDA Livestock Inspection Program will remit the Checkoff fee to Washington State Beef Commission and bill the fair or livestock sale committee for a brand inspection fee and collection of the Checkoff funds. The WSDA Special Sale Application should notify the local livestock brand inspector of the need for a livestock inspection at a 4-H/FFA livestock sale. However, it is wise for the sale committee to contact the local livestock inspector to arrange for inspection of paperwork and animals.

**Typical 4-H/FFA Beef/Dairy Animal Project**

4-H or FFA youth exhibit a steer or heifer at a fair or youth show and sell it through a 4-H/FFA livestock auction. The youth must submit a Certificate of Permit (haul slip) or satisfactory proof of ownership of cattle transported to the fair for sale. WSDA Livestock Inspectors will review the haul slip and inspect the animal for brand identification. Livestock inspection fees and the $1.50 Beef Checkoff fee are charged to the sale committee by the WSDA. The WSDA will provide the sale committee with a Livestock Identification Summary that itemizes the inspection and Checkoff fees. The sale committee should withhold $1.50, along with other fees (livestock inspection, transportation, commission, etc.) from the payment to the 4-H/FFA exhibitor selling the beef or dairy animal. The WSDA Livestock Inspection Program will remit the $1.50 Checkoff fee for each animal sold to the Washington State Beef Commission.

Since the Beef Checkoff fee is collected by a third party (the WSDA Livestock Inspection Program) through a required inspection and on a per-head basis, it is the easiest Checkoff to calculate and with which to comply. For additional information on the Beef Checkoff program or how to remit funds, contact the Washington State Beef Commission at (206) 444-2902 or at [http://wabeef.org](http://wabeef.org).
Pork Checkoff

The Pork Checkoff requires producers, including 4-H and FFA members, to pay $0.40 per $100 value on the first sale of pigs in three separate categories: feeder pigs, market pigs, and breeding animals. Youth usually purchase a 4-H/FFA swine project as a feeder pig and sell it as a market pig; therefore, they must pay $0.40 per $100 value when they sell a pig at a 4-H/FFA auction. The feeder pig producer should pay the Pork Checkoff assessment as the first point sale of the feeder pig. The value of the pig is determined by the gross sale price received when the pig goes through the 4-H/FFA auction. Therefore, if at the 4-H/FFA sale the pig sells for $3/pound, the Pork Checkoff should be based on the $3/pound value, not the true market value or “turned price” as it is sometimes called. Any pigs turned (resold to the packer) would be considered the second point of sale as a market hog and Checkoff funds would not need to be collected. The buyer of the turned animals should be informed that the Checkoff has been deducted and exempt youth from another Checkoff assessment being deducted on the turned or resale price when pigs are sold to the packer. Because there is no inspection process like the one for the Beef Checkoff, the 4-H/FFA livestock sale committee is the marketing agency and collection point and therefore must collect and remit the Pork Checkoff to the National Pork Board. The document “Instructions for Remittance of 100% Legislative Checkoff” is included in the Appendix of this publication.

Typical 4-H/FFA Swine Animal Project

4-H or FFA youth typically exhibit a market swine at a fair or youth show and sell it through a 4-H/FFA livestock auction. For example, a youth sells a 260-pound pig for $3.50/pound, for a gross sale of $910 (260 pounds x $3.50/pound = $910). The Checkoff assessment would be $3.64 ($910 x $0.364 assessment = $3.64) and needs to be remitted to the National Pork Board. The sale committee would withhold $3.64, along with other fees (transportation, commission, etc.) from the payment to the 4-H/FFA exhibitor selling the pig. As the collection point for the Checkoff, the sale committee would submit the $3.64 to the National Pork Board. This collection needs to be done for each pig sold through the auction.

The easiest way for fair boards or livestock sale committees to determine the total Pork Checkoff amount due for all pigs selling through the 4-H/FFA livestock sale is to take the gross value of pigs sold at the fair and multiply it by $0.0040 ($0.40 divided by $100 value = $.004 per $1 of animal sold). For example, if the gross value of the 100 fair pigs averaging 255 pounds and selling for an average of $3.00/pound was $76,500 (100 pigs x 255 pounds/ pig x $3.00/pound = $76,500), the total Pork Checkoff assessment for all pigs sold would be $306 and should be submitted to the National Pork Board within 15 days after the sale; this is the sum of the Checkoff amount collected for the sale of each pig.

Sale committees must determine this amount based on the value the animals sold for during the auction, NOT the turned value. The turned value is the second point of sale. If the animal was sold for the turned value prior to being sold through the 4-H/FFA livestock sale, the first point of sale would be on the gross turned value and the Checkoff fee should be submitted by the turned buyer or packer. This is uncommon for fairs or youth shows in the state of Washington, but is more common with terminal shows in the Midwest, which require all animals to go to slaughter and receive a floor value from the packer. For more information on the Pork Checkoff or how to remit funds, contact the National Pork Board at 1-800-456-7675 or go to http://pork.org/AboutUs/default.aspx.

Lamb Checkoff

The Lamb Checkoff is assessed and collected in a different manner than either the Beef or Pork Checkoff, creating confusion around the different livestock Checkoff programs—especially for 4-H/FFA livestock sale committee volunteers who operate these sales only once a year. The Lamb Checkoff is probably the most complex for 4-H/FFA livestock sale committees to understand, but in reality is the simplest with which to comply.

All sheep, including feeder, market, and breeding stock, are subject to the assessment when sold. The Lamb Checkoff is calculated at $.007 per pound of live lamb sold by producers, including market lambs exhibited by youth sold through a 4-H/FFA livestock auction. For the Lamb Checkoff program, buyers carry forward the assessment with the deduction of the Checkoff amount from the sale...
proceeds to the seller. Each buyer of a lamb will continue to carry the Checkoff amount forward until the lamb reaches the point of slaughter, at which time the Checkoff is collect by the “first handler” and sent to the American Lamb Board. A first handler is defined as an entity or person that takes possession of a lamb for slaughter. Whoever purchases the lamb is responsible for having the Checkoff amount deducted from the seller’s payment and carrying the Checkoff forward. The Checkoff amount for lambs and/or sheep is carried on the weight of the animal through its lifetime, but is only collected once, at the time of slaughter.

Another confusing part of the Lamb Checkoff is that there is also an assessment fee of $0.42/head, which the first handler must pay when an animal is slaughtered. First handlers will usually be packing plants, but fair buyers purchasing a lamb for custom slaughter would also be first handlers. Marketing agencies or collection points, such as 4-H/FFA livestock sale committees, do not need to remit Lamb Checkoffs assessments, but are required to deduct assessment amounts from youth producers and pass them on to purchasers of lambs. If a lamb is purchased for custom harvest from the 4-H/FFA livestock sale, the first handler would be the buyer of the lamb because they are taking possession of the lamb for slaughter and are responsible for remitting the Lamb Checkoff fee. It is not a 4-H/FFA livestock sale committee’s responsibility to ensure first handlers pay the carried-forward Checkoff or first handler assessment fees; they are only required to withhold the assessment on an animal as it is sold at the auction and pass it forward to lamb purchasers.

**Typical 4-H/FFA Market Lamb Project**

4-H or FFA youth exhibit a market lamb at a fair or youth show and sell it through a 4-H/FFA livestock auction. Example: a youth sells a 140 pound lamb for $4.00/pound. The amount the lamb sold for does not impact the Lamb Checkoff assessment as it does in pigs. The Checkoff assessment would be $0.98 (140 pound lamb * $0.007 assessment/pound = $0.98), which needs to be deducted from the 4-H/FFA proceeds of the youth selling the lamb, along with other fees (transportation, commission, etc.). The purchaser would be charged $560 (140 pounds * $4.00/pound = $560) minus the $0.98 Checkoff ($559.02) because the Lamb Checkoff is carried forward by weight until it reaches the first handler, who will remit the Checkoff amount to the American Lamb Board. If the lamb was turned (resold) to the packer for $1.00 per pound, the same amount, $0.98, would still be deducted from the youth’s check because it is based on the lamb’s weight. The auction buyer would pay $420 as a donation to the youth and the turned buyer would pay $139.02 to the youth and carry forward the $0.98 to be remitted at time of slaughter, along with the additional $0.42/head first handler fee to the American Lamb Board.

The most difficult issue that arises with the Lamb Checkoff is not only to deduct the Checkoff assessment from the 4-H/FFA selling the market lamb, but is to also deduct the Checkoff amount from the person taking ownership of the animals so they can carry forward the assessment to be submitted at time of slaughter. No funds need to be remitted to the American Lamb Board or fees paid to the WSDA by the 4-H/FFA Livestock Sale Committee because they are acting as marketing agencies and are NOT a first handler. For more information on the Lamb Checkoff, contact the American Lamb Board at 1-888-450-5262. A Lamb Checkoff Remittance Form has been included in this publication to help first handlers understand how to determine assessment.

**Summary**

4-H/FFA livestock projects have many great benefits associated with them. These project animals allow youth to develop life skills, while promoting animal agriculture. Paying federally-mandated Checkoffs will help youth learn responsibility, while contributing to programs that educate producers and help strengthen the demand for beef, pork, and lamb products. The differences between how the Checkoff funds are collected and remitted for each species can be very confusing, especially for an entity like a fair board or 4-H/FFA livestock sale committee, which is often operated by volunteers. The Appendix in this publication contains a quick reference for Checkoff collection and remittance for each species and the necessary forms and additional information on Checkoff assessment and remittance.

**References**


Appendix

Table 1. Quick Reference to Fair or Youth Show’s Requirement to Assess, Collect, and Remit Checkoff Assessments

<table>
<thead>
<tr>
<th>Checkoff</th>
<th>Amount</th>
<th>When</th>
<th>Remitter</th>
<th>Example</th>
<th>Fair or 4-H/FFA livestock sale committee requirement for compliance</th>
<th>Amount deducted from 4-H/FFA exhibitor’s proceeds for Checkoff</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beef</td>
<td>$1.50/head</td>
<td>Every time an animal is sold</td>
<td>WSDA Livestock Inspection Program when livestock inspection is done for sale purposes</td>
<td>4-H steer weighing 1300 pounds sells for $2/pound. Gross sale is $2600. Livestock inspection conducted by WSDA Brand Inspection.</td>
<td>Pay WSDA livestock inspection fee and deduct from sale proceeds of animal. WSDA will remit Checkoff to Washington Beef Commission</td>
<td>$1.50</td>
</tr>
<tr>
<td>Pork</td>
<td>$0.40 per $100</td>
<td>At first point of sale as feeder pig, market pig, or breeding animal</td>
<td>4-H/FFA livestock sale committee holding the sale</td>
<td>FFA pig weighing 275 pounds sells for $3/pound. Gross sale is $825. No brand or inspection conducted.</td>
<td>Sale committee remits $3.30 ($825/$100 x $0.40) to National Pork Board. Must do this for each pig sold through auction.</td>
<td>$3.30</td>
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<tr>
<td>Lamb</td>
<td>$0.007/pound (live)</td>
<td>At slaughter, deducted from sale of animal and carried forward with weight</td>
<td>The first handler-buyer taking the lamb for slaughter purposes</td>
<td>4-H lamb weighing 140 pounds sells for $4/pound. Gross sale is $560. No brand or inspection is conducted.</td>
<td>Sale committee deducts $0.98 from 4-H/FFA check and $0.98 from the lamb buyer because they carry the assessment through to the first handler.</td>
<td>$0.98</td>
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SPECIAL SALE APPLICATION

Please complete this form to apply for a special sale permit to sell livestock. The Department must receive this application 15 days prior to the sale date to be considered. A $50.00 application fee is required for all sales except those affiliated with 4-H/FFA.

Cancellation Policy: Sale cancellation must be made at least 24 hours prior to the sale to avoid time and mileage charges.

☐ Producer ☐ Livestock Market ☐ Breed Association (may require verification) ☐ 4H/FFA

Name of Livestock Sale: __________________________________________________________

Type: __________________________________________________________

Number of Cattle: _____________________________ Horses: _____________________________

Date of Sale: _____________________________ Time: _____________________________

Location of Sale: _____________________________ Premises ID #: _____________________________

City: _____________________________

Veterinarian, Dr. _____________________________, telephone _____________________________ has been contacted and has agreed to service the sale on the above date in accordance with the animal health requirements of the Department of Agriculture. For more information concerning the responsibilities of the attending veterinarian, contact the State Veterinarian’s office at (360) 902-1878.

Applicant's Signature: _____________________________ Date: _____________________________

Please submit this application, along with the $50.00 application fee (not required for 4H/FFA), to the address above. If you have questions, please call (360) 902-1855.

OFFICE USE ONLY

THIS SPECIAL SALE PERMIT HAS BEEN APPROVED BY:

STATE VETERINARIAN _____________________________ DATE _____________________________

LID PROGRAM MANAGER _____________________________ DATE _____________________________

LIVESTOCK INSPECTOR ASSIGNED _____________________________ PERMIT ISSUED _____________________________

PERMIT #: _____________________________ SS # 04 —
The $1.50 Beef Checkoff – It's The Law!

Did you know?

The Beef Checkoff is due every time a bovine animal is sold, regardless of age, breed, or whether a brand inspection is performed. Under the law, whenever cattle are sold privately, both the buyer and seller are responsible for collecting and remitting the $1.50 per head Beef Checkoff. This can be accomplished by:

1. Having your cattle brand inspected (the Beef Checkoff will be collected as appropriate).
2. Using Self-Inspection forms available from the Washington Department of Agriculture.

The PRIVATE TREATY SALES CHECKOFF INVESTMENT FORM is designed for use by the seller of cattle in private treaty transactions when cattle are not purchased from you by an established Designated Collecting Point such as packers, auction markets, feeders or dealers who collect the Checkoff at the time of purchase and remit it directly to the Washington State Beef Commission on your behalf.

Remember, both the buyer and seller are responsible to have the $1.50 Beef Checkoff collected and remitted to the Washington State Beef Commission.

Please complete the form below to report your private treaty sales.

Mail the completed form and your Checkoff investment to:
Washington State Beef Commission
Box 94644
Seattle, WA 98124-6944

Thank you for your continued support of the Beef Checkoff Program and the beef industry!
Instructions for Remittance of 100% Legislative Checkoff
This booklet is designed to explain the "Pork Promotion Investment Report" form and other general responsibilities of those involved with the remittance of funds generated through the national 100% Legislative Checkoff Program. Market responsibilities are outlined according to the Pork Promotion, Research and Consumer Information Order, 7CFR Part1230, Final Rule published September 5, 1986, Federal Register.

Investment reports filed by your market are confidential according to the law. Industry or state reports will only include collective data, not individual reports.

EXPLANATION
Assessments on Market Hogs, Feeder Pigs and Seedstock are to be reported separately on the Investment Report. The form is segmented into these three classes. Swine fall into each category as follows:

Market Hogs - Boars, barrows, gilts, sows of any weight intended for slaughter within 30 days (includes cull boars and sows).

Feeder Pigs - Young male or female pigs sold to be finished over a period of more than one month. These pigs are intended for slaughter after the finishing (feeding) period.

Seedstock - Male or female swine of purebred, crossbred, or hybrid origin to be raised and/or placed into production in the breeding herd. Female animals can be of any weight, bred or open. Cull boars and sows should be reported as market hogs.

COMPLETING THE PORK PROMOTION INVESTMENT REPORT
Please refer to the facing page in filling in the Pork Promotion Investment Report form.

1. Please use the personalized peel-off address labels. Labels are provided for your convenience and for accurate record keeping. The information on the label allows for proper credit to be given to your account.

2. Please indicate if an address correction is made. Make the correction on the address label. Updated labels will be returned to you for future use.

3. Investment Report forms, labels and return envelopes can be ordered by checking the appropriate space.

4. State of Origin - The law requires you to report the state in which hogs were produced. The address of the producer may be a simple source of this information. Accurate information is important since the law provides for distribution of checkoff funds based on the value of hogs marketed from each state.

5. Number of Hogs - Fill in the actual number of animals on which an assessment was made, according to class and state of origin. The total number of animals marketed in each class should be reported on the last line of each section.

6. Gross Market Value - For each state, fill in the total amount paid, before deductions, for animals by market hog, feeder pig, and seedstock. Totals should be reported on the last line of each section.

7. Promotion Assessment - An universal assessment of .40 of one percent (.0040) of gross market value must be made on swine at the first point of sale. This means a deduction of $.40 on $100 of gross value. Fill in the amount of assessments collected for each state and class. Be sure to total these amounts on the last line of each section. It is necessary to round off the promotion assessment on each producer. Therefore, this figure will not necessarily match the product of the Gross Market Value and .0040.

8. Amount of Check - One check or money order should accompany your report to the National Pork Board. The check should be remitted for the TOTAL amount of assessments collected.

9. Period Covered - Begin each report with the day after the ending date of your prior report. Periods not covered by your reports will generate notices and follow-up by the National Pork Board.

10. Signature and Date - Your dated signature verifies the validity of your report. Forms must be signed and dated in order to be accepted.

Please mail the completed form to the National Pork Board address indicated on the form.
### PORK PROMOTION INVESTMENT REPORT

#### U.S. DEPARTMENT OF AGRICULTURE
AGRICULTURE MARKETING SERVICE

**PORK PROMOTION INVESTMENT REPORT**

**NOTE:** According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0581-0093. The time required to complete this information collection is estimated to average 1 hour per response, including the time for reviewing the instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, gender, religion, age, disability, sexual orientation, marital or family status, political status, parental status, or protected genetic information. (Not all prohibited biases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA’s TARGET Center at 202-720-2600 (voice and TDD). To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, Room 326-W, Whitten Building, 14th and Independence Avenue, SW, Washington, DC 20250-9410 or call 202-720-5964 (voice and TDD). USDA is an equal opportunity provider and employer.

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**PORK BOARD - WHITE COPY SENDER RETAIN - YELLOW COPY**

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**MARKET HOG/CULL SOWS/BOARS INVESTMENT**

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<thead>
<tr>
<th>State of Origin</th>
<th>Number of Hogs</th>
<th>Gross Market Value</th>
<th>Promotion Assessment</th>
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**FEEDER/ISOWEAN/PIG INVESTMENT**

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<th>Gross Market Value</th>
<th>Promotion Assessment</th>
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**SEEDSTOCK INVESTMENT**

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<th>State of Origin</th>
<th>Number of Hogs</th>
<th>Gross Market Value</th>
<th>Promotion Assessment</th>
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**DUE: 15 DAYS AFTER PERIOD ENDING DATE**
**1.5% LATE CHARGE PER MONTH WILL BE BILLED**

Monthly reporting required on assessments of $25 per month. Assessments less than $25 during each month of a quarter may be reported quarterly.

I hereby certify under penalty by law that the information contained in this Investment Report is true and accurate.

**Signature**

**Mail this form with the required information to:** National Pork Board, 1776 NW 114th St, Des Moines, IA 50325

**PORK BOARD - WHITE COPY**
**SENDER RETAIN - YELLOW COPY**
General Responsibilities

The following provisions regarding the Pork Production Program are required by law:

- Forms must be completely filled in.
- Reports must be filed 15 days after period ending date. If the amount of checkoff funds is less than $25.00 per month, the remittance can be made quarterly by the 15th day of January, April, July and October of each year.
- Check or money order for the amount of assessments is to be remitted to the National Pork Board with monthly or quarterly reports.
- Assessment should be made on all hogs unless documentation of previous assessment is presented and established (sales receipt). Swine can only be assessed once in each class. For example, a feeder pig is assessed the first time it is sold. If it is sold again as a feeder pig, there is no assessment. However, if that feeder pig is later sold as a market hog, there will be an assessment. Similarly, if a boar is sold for breeding stock, there is an assessment. If the same boar is sold later for slaughter, he will be assessed as a market hog.
- The National Pork Board has the responsibility of monitoring compliance of this law. Failure to properly collect, report or remit assessments and failure to retain and make records available for inspection could result in fines of up to $1,100. Monthly late charges of 1.5% on late payments are also mandated by the law.
- Monthly or quarterly reports (even when purchases have not been made) will prevent unwarranted late report notices.

For more information regarding the national 100% Legislative Checkoff, please call or write:

National Pork Board
1776 NW 114th St
Des Moines, IA 50325
(515) 223-2620, or
1 (800) 456-7675
Revised 11/06
# LAMB PROMOTION, RESEARCH AND INFORMATION BOARD REMITTANCE REPORT

Information is required by 7 CFR § 1280.223. Failure to report can result in a fine. Information provided in this report is held confidential under 7 CFR § 1280.227.

Note: According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0581-0093. The time required to complete this information collection is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

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## REPORT AND REMITTANCE OF AMOUNT COLLECTED AND DUE ON SHEEP AND LAMBS

FOR THE PURPOSE OF THIS PROGRAM: A Lamb is defined as an ovine animal of any age, including ewes and rams.

### CHECK THE APPROPRIATE TRANSACTION(S):
- [ ] Live sheep or lambs purchased for slaughter
- [ ] Exported sheep or lambs
- [ ] Custom slaughter or direct marketing of sheep or lambs

### NAME AND ADDRESS (Include street address or P.O. Box No., City, State, Zip Code)

Business Telephone Number (include area code): ( ) _______.

### ASSESSMENTS ON LIVE SHEEP OR LAMBS REMITTED DURING THE MONTH OF ______________, 20___

The report and assessments must be remitted (postmarked) by the 15th day of the month following the end of the collection period. Late Payments are subject to a 2% per month late payment charge.

<table>
<thead>
<tr>
<th>NUMBER OF SHEEP OR LAMBS ASSESSED</th>
<th>TOTAL POUNDS OF LIVE SHEEP OR LAMBS</th>
<th>ASSESSMENT RATE PER POUND</th>
<th>TOTAL</th>
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</table>

TOTAL SHEEP OR LAMBS SLAUGHTERED (first handler fee, rate of $0.42 per head):

x $.42  

**NOTE:** If remitting assessments past due date, calculate the 2% mandatory late payment (compounded monthly).

Total Assessments x .02 = Late Payment

**LATE PAYMENT**

TOTAL REMITTANCE=

If the assessment is less than the total pounds of live weight sold, explain:

Send this report and a check for the total remittance to:
American Lamb Board  
23029 Network Place  
Chicago, IL 60673-1230

**CERTIFICATION STATEMENT**

I declare under the penalties provided by law, that this report has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. I also certify that I am authorized to sign this report.

**RESPONDING OFFICIAL’S NAME AND TITLE** (Print)  
**SIGNATURE**  
**DATE**

**PENALTIES:** You may, by law be fined up to $10,000, imprisoned up to five years or both for knowingly or willfully making false statements within this document. (18 U.S.C. § 1001).

**LS-81 (05-13) (Destroy previous editions)**