

# MAKE SECTION 199A PERMANENT

It makes no sense to allow Section 199A to expire  
and raise taxes on farmers.



## WHAT IS A FARMER CO-OP?

A business owned and controlled by farmers to help them mitigate risk and remain competitive in a volatile market.

## WHAT IS SECTION 199A?

A tax deduction that applies to proceeds from agricultural goods produced and/or marketed by farmer cooperatives, and is most commonly passed down to the individual farmers. The deduction benefits the economy through job creation, increased spending on agricultural production, and increased investment in rural communities.

## SECTION 199A DEDUCTION



Co-ops pass 95% of the deductions from Section 199A directly back to farmers who reinvest it into their farms and rural communities.



**200,000**  
U.S. Jobs  
**\$13.3 BILLION**  
in wages



**\$2 BILLION**  
to rural  
communities  
in all 50 states

**CONGRESS: SAVE THE SECTION 199A DEDUCTION.  
AMERICA'S FARM FAMILIES ARE COUNTING ON IT.**



Since 1929, NCFC has been the voice of America's farmer cooperatives. Our members are regional and national farmer cooperatives, which in turn consist of more than 1,600 local farmer cooperatives across the country. NCFC members also include state and regional councils of cooperatives. Farmer cooperatives allow individual farmers the ability to own and lead organizations that are essential for continued competitiveness in both the domestic and international markets.

America's farmer-owned cooperatives provide a comprehensive array of services for their members. These diverse organizations handle, process and market virtually every type of agricultural commodity. They also provide farmers with access to infrastructure necessary to manufacture, distribute and sell a variety of farm inputs. Additionally, they provide credit and related financial services, including export financing.

Learn more at [www.ncfc.org](http://www.ncfc.org).