This is the Biennial Agricultural Report for 2022 required by Iowa Code section 10B.4. Several "Reporting Entities" are required to file this Report. Because each "Reporting Entity" is carefully defined by law, it will be necessary for you to refer to the Instructions and Definitions included with this Report in order to determine your filing requirements. There are some exemptions from filing.

**Exemptions from Reporting Requirements:**

If the entity is a family farm corporation, family farm limited partnership, family trust, or a family farm limited liability company, please indicate by marking the appropriate box below and then proceed to signing the Report in item #8. (See the attached Instructions and Definitions to determine if you qualify for an exemption).

- Family Farm Corporation
- Family Farm Limited Partnership
- Family Trust
- Family Farm Limited Liability Company

**Reporting Requirements for Reporting Entities:**

A Reporting Entity holds an interest in agricultural land if the Reporting Entity directly or indirectly owns or leases agricultural land in Iowa.

1. The Reporting Entity holding an interest in agricultural land in Iowa is:
   a. A corporation other than a family farm corporation .................................................................
      Type:   _____ Business Corporation   _____ Authorized Farm Corporation
              _____ Nonprofit Corporation   _____ Networking Farmers Corporation
   b. A cooperative association ...........................................................................................................
   c. A limited partnership other than a family farm limited partnership ............................................
   d. A trust other than a family trust, including an authorized trust ..................................................
   e. A limited liability company other than a family farm limited liability company ...........................
      Type:   _____ Authorized Limited Liability Company   _____ Networking Farmers Limited Liability Company
              _____ Farmers Cooperative Limited Liability Company
   f. A foreign business .........................................................................................................................
   g. A foreign government ...................................................................................................................
   h. A nonresident alien .......................................................................................................................
2. State the address of the Reporting Entity:

______________________________________________________________________________________________

3. During calendar year 2021, did the Reporting Entity* hold an interest in less than 20 acres of agricultural land in Iowa, with less than $10,000 of gross revenue produced from all farming on the land? _____ Yes _____ No

*If the Reporting Entity answers “Yes” to this question, it is EXCUSED from completing the remainder of this Report, except when the Reporting Entity is a foreign business, foreign government, or nonresident alien. If excused, you must still complete Item #1 - 3 above and Item #8 below.

4. For each person who holds an interest in the Reporting Entity:

<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
<th>Citizenship (if other than U.S.)</th>
<th>% Interest held in the Reporting Entity*</th>
</tr>
</thead>
<tbody>
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</table>

* The % interest held is not required to be reported if the person is a natural person who holds less than 10% interest.

5. If the Reporting Entity holds an interest in any OTHER Reporting Entity:

<table>
<thead>
<tr>
<th>The NAME of the OTHER Reporting Entity</th>
<th>The % Interest held in the OTHER Reporting Entity</th>
<th>The number of acres of Agricultural Land held by the OTHER Reporting Entity that are “ATTRIBUTABLE” to the Reporting Entity filing this Report</th>
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</table>
6. a. The total number of acres held by the Reporting Entity in Iowa is _______________ acres.

b. The acres are held, located, used and supervised as follows:

<table>
<thead>
<tr>
<th>County in Iowa</th>
<th># of acres owned</th>
<th># of acres leased</th>
<th># of acres held other than by ownership or lease</th>
<th>TOTAL # of acres held in the County (add columns 2, 3, and 4)</th>
<th># of acres used for the production of row crops</th>
<th>Name(s) and address(es) of person(s) supervising the daily operations on the agricultural land</th>
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</table>

7. If the reporting entity is a life science enterprise, as provided in chapter 10C, Code 2005, the total amount of commercial sale of life science products and products other than life science products which are produced from the agricultural land held by the life science enterprise:

<table>
<thead>
<tr>
<th>Life Science Products</th>
<th>Other than Life Science Products</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

8. I certify under penalty of perjury that the information provided in this Report is true and correct, and that the Reporting Entity meets all the requirements to lawfully hold agricultural land in the state of Iowa. I agree to provide additional information upon request.

__________________________________________
Signature of Authorized Representative

__________________________________________
Print Name

__________________________________________
Address

__________________________________________
Date

__________________________________________
Print Title

( ) ___________________________
Telephone Number

Deliver report to:
SECRETARY OF STATE
Business Services Division
First Floor, Lucas Building
321 E. 12th Street
Des Moines, IA  50319-9029
Phone: 515-281-5204
Fax: 515-242-5953
Website: sos.iowa.gov
Biennial Agricultural Report
2022 Filing Instructions and Definitions
Due by March 31, 2022

Read the instructions and the Iowa Code definitions carefully before completing the Biennial Agricultural Report.

Instructions are in the left column on the following pages. Iowa Code definitions are in the right column on the following pages.

• This Biennial Agricultural Report must be filed by March 31, 2022, by a Reporting Entity, unless that Reporting Entity is exempt.

• All Reporting Entities are identified in Item #1.

• The Report contains all the information required by the Iowa General Assembly under Iowa Code section 10B.4.

• The Report must contain accurate information for calendar year 2021 as of December 31, 2021.

• Attach additional pages to the Report when necessary.

• Any change of registered agent and/or registered office must be reported immediately. If you need to change the preprinted information identifying the registered agent and/or the registered office, complete the Statement of Change form within Fast Track Filing at https://filings.sos.iowa.gov/.

Deliver Report To:
Secretary of State
321 E. 12th Street
Des Moines, IA 50319

sos.iowa.gov Phone: (515) 281-5204 Fax: (515) 242-5953
If the entity is a family farm corporation, family farm limited partnership, family trust, or a family farm limited liability company, please indicate by marking the appropriate box and then proceed to signing the Report in item #8.

**IOWA CODE DEFINITIONS**

9H.1(9) “Family farm corporation” means a corporation:

a. Founded for the purpose of farming and the ownership of agricultural land in which the majority of the voting stock is held by and the majority of the stockholders are persons related to each other as spouse, parent, grandparent, lineal ascendants of grandparents or their spouses and other lineal descendants of the grandparents or their spouses, or persons acting in a fiduciary capacity for persons so related;

b. All of its stockholders are natural persons or persons acting in a fiduciary capacity for the benefit of natural persons or family trusts as defined in subsection 13 of this section; and

c. Sixty percent of the gross revenues of the corporation over the last consecutive three-year period comes from farming.

9H.1(11) “Family farm limited partnership” means a limited partnership which meets all of the following conditions:

a. The limited partnership is formed for the purpose of farming and the ownership of agricultural land in which the general partner and a majority of the partnership interest is held by and the majority of limited partners are persons related to each other as spouse, parent, grandparent, lineal ascendants of grandparents or their spouses and other lineal descendants of the grandparents or their spouses, or persons acting in a fiduciary capacity for persons so related.

b. The general partner manages and supervises the day-to-day farming operations on the agricultural land.

c. All of the limited partners are natural persons or persons acting in a fiduciary capacity for the benefit of natural persons or family trusts.

d. Sixty percent of the gross revenues of the partnership over the last consecutive three-year period comes from farming.

9H.1(13) “Family trust” means a trust:

a. In which a majority interest in the trust is held by and the majority of the beneficiaries are persons related to each other as spouse, parent, grandparent, lineal ascendants of grandparents or their spouses and other lineal descendants of the grandparents or their spouses, or persons acting in a fiduciary capacity for persons so related; and

b. In which all the beneficiaries are natural persons, who are not acting as a trustee or in a similar capacity for a trust, as defined in subsection 24 of this section, or persons acting in a fiduciary capacity, or nonprofit corporations; and

c. If the trust is established on or after July 1, 1988, the trust must be established for the purpose of farming and sixty percent of the gross revenues of the trust over the last consecutive three-year period must come from farming.

9H.1(10) “Family farm limited liability company” means a limited liability company which meets all of the following conditions:

a. The limited liability company is founded for the purpose of farming and the ownership of agricultural land in which the majority of the members are persons related to each other as spouse, parent, grandparent, lineal ascendants of grandparents or their spouses and other lineal descendants of the grandparents or their spouses, or persons acting in a fiduciary capacity for persons so related.

b. All of the members of the limited liability company are natural persons or persons acting in a fiduciary capacity for the benefit of natural persons or family trusts.

c. Sixty percent of the gross revenues of the limited liability company over the last consecutive three-year period comes from farming.
The item numbers below correspond to the item numbers on the Report

**A REPORTING ENTITY HOLDS AN INTEREST IN AGRICULTURAL LAND IF IT DIRECTLY OR INDIRECTLY OWNS OR LEASES AGRICULTURAL LAND IN THIS STATE. [Iowa Code § 10B.2]**

1. The Reporting Entity holding an interest in agricultural land in Iowa is:

Check one box in item numbers 1a through 1h that describes the Reporting Entity. If the Reporting Entity checks the box in either item numbers 1a or 1e, they must also indicate the “Type” of business entity.

Iowa law carefully defines each of the Reporting Entities listed in item numbers 1a through 1h. For your convenience, the definitions are included in the column to the right.

1a. A corporation, other than a family farm corporation [Iowa Code § 10B.1(3)] including an entity organized pursuant to chapter 490, or a nonprofit corporation [Iowa Code § 10B.1(9)], other than a family farm corporation [as defined in section 9H.1(9)].

A family farm corporation qualifies as an exemption. Mark the appropriate box at the top of the report, sign and return the report to the Secretary of State.

An authorized farm corporation [as defined in Iowa Code § 9H.1(3)].

A networking farmers corporation [as defined in Iowa Code § 10.1(15)].

1b. A cooperative association [as defined in Iowa Code § 10B.1(2)]

**INSTRUCTIONS for Reporting Entities continue on the next page.**
1c. A limited partnership [as defined in *Iowa Code* § 10B.1(8)] other than a family farm partnership [as defined in *Iowa Code* § 9H.1(11)]. A family farm limited partnership qualifies as an exemption. Mark the appropriate box at the top of the report, sign and return the report to the Secretary of State.

1d. A trust [as defined in *Iowa Code* § 9H.1(24)], other than a family trust [as defined in *Iowa Code* § 9H.1(13)], including an authorized trust [as defined in *Iowa Code* § 9H.1(5)]. A family trust qualifies as an exemption. Mark the appropriate box at the top of the report, sign and return the report to the Secretary of State.

↓ INSTRUCTIONS for Reporting Entities continue on the next page.
1e. A limited liability company [as defined in Iowa Code § 10B.1(7)], other than a family farm limited liability company [as defined in Iowa Code § 9H.1(10)]. A family farm limited liability company qualifies as an exemption. Mark the appropriate box at the top of the report, sign and return the report to the Secretary of State.

An authorized limited liability company [as defined in Iowa Code § 9H.1(4)].

A networking farmers limited liability company [as defined in Iowa Code § 10.1(17)].

A farmers cooperative limited liability company [as defined in Iowa Code § 10.1(9)].

1f. A foreign business [as defined in Iowa Code § 9I.1(3)].

1g. A foreign government [as defined in Iowa Code § 9I.1(4)].

1h. A nonresident alien [as defined in Iowa Code § 9I.1(5)].

2. State the address of the Reporting Entity.

3. A Reporting Entity other than a foreign business, foreign government, or nonresident alien need not complete the remainder of this Report if the Reporting Entity holds an interest in less than 20 acres of agricultural land in Iowa and the gross revenue produced from all farming on the land equals less than $10,000. Answer “Yes” or “No”.

*If the Reporting Entity answers “Yes” to this question, it is EXCUSED from completing the remainder of this Report, except when the Reporting Entity is a foreign business, foreign government, or nonresident alien.

If excused, you must still complete Item #’s 1 - 3 and Item #8.

4. For each person who holds an interest in the Reporting Entity, print their Name, Address, Citizenship (if other than U.S.), and the Percentage Interest Held.*

*The Percentage Interest Held is not required to be reported if the person is a natural person who holds less than a 10% interest in the Reporting Entity.

INSTRUCTIONS for Reporting Entities continue on the next page.
5. If the Reporting Entity holds an interest* in any other Reporting Entity(ies), print the Name(s) of all other Reporting Entities, the Percentage Interest Held, and the Number of Acres held by the OTHER Reporting Entity(ies) that are ATTRIBUTABLE** to the Reporting Entity.

*A Reporting Entity holds an interest in another Reporting Entity according to the provisions of Iowa Code chapter 10, Iowa Code § 10.2(2).

**To calculate the number of Acres held by the OTHER Reporting Entity(ies) that are ATTRIBUTABLE to the Reporting Entity, multiply the total number of acres held by the OTHER Reporting Entity(ies) times the percentage interest held.

6a. Print the total number of acres of agricultural land held by the Reporting Entity in Iowa. This total INCLUDES those acres ATTRIBUTABLE to the Reporting Entity calculated in #5.

6b. Print, by county (column 1), the number of acres of agricultural land owned (column 2), leased (column 3), and held by other than ownership or lease (column 4). Then, by county, total these numbers and print the number of acres held by all three means (column 5). Print the number of those acres used for the production of row crops (column 6) and the name(s) and address(es) of the person(s) supervising* the daily operations on the agricultural land (column 7).

*If the agricultural land is divided and/or supervised by different individuals, list the names and addresses of all supervisors and a description of the land supervised. Attach additional pages if necessary.

7. If the reporting entity is a life science enterprise, as provided in chapter 10C, Code 2005, the total amount of commercial sale of life science products and products other than life science products which are produced from the agricultural land held by the life science enterprise.

8. Iowa Code § 10B.4(2)*"e"* requires a CERTIFICATION that the Reporting Entity meets all of the requirements to lawfully hold agricultural land in Iowa. The Secretary of State or the Attorney General may require additional information.

Line 8 must be signed as follows. It must state the date signed, the person’s name, and the capacity in which the person signed. It must also state the person’s address and telephone number.

Corporations and Cooperative Associations: By a person serving as the president or other officer or authorized representative.

Limited Partnership: By a person acting as the general partner.

Trust: By a person acting in a fiduciary capacity or as a trustee.

Limited Liability Companies: By a person who is a member, manager, or authorized representative.

Foreign Business: By a person serving as the president or other officer or authorized representative.

Foreign Governments: By a person authorized to make the report by a foreign government.

Nonresident Aliens: By a nonresident alien or agent, trustee, or fiduciary of the nonresident alien.

IOWA CODE DEFINITIONS

911.1(5) "Nonresident alien" means an individual who is not any of the following:

a. A citizen of the United States.

b. A person lawfully admitted into the United States for permanent residence by the United States immigration and naturalization service. An individual is lawfully admitted for permanent residence regardless of whether the individual’s lawful permanent resident status is conditional.

10.2(2) A person holds an interest in a farmers entity if the person holds an interest as any of the following:

a. A shareholder of a networking farmers corporation.

b. A member of a networking farmers limited liability company.

c. A member of a farmers cooperative association.

d. A member of a farmers cooperative limited liability company.

10C.1(9) “Life science enterprise” or “enterprise” means a corporation or limited liability company organized for the purpose or using biotechnological systems or techniques for the production of life science products.