

FSMA Exemption Worksheet

As per CFR §112.7(b) of the Food Safety Modernization Act, all farms must be able to document their exemption using sales records using an average of the last three years. In cases where the farm was not selling produce in the last three years, the average sales should be estimated.

Total Gross Sales	2015	2016	2017
Actual Estimated			
Average sales for the previous three years			
Total Sales to Qualified End Users	2015	2016	2017
Actual Estimated			
Average sales for the previous three years			
Total Sales to Non Qualified End Users	2015	2016	2017
Actual Estimated			
Average sales for the previous three years			
Current qualified exemption threshold for 2018 is \$532,645. Greater than half of all sales must be to qualified end users. Be sure to include documentation to back up your claim for qualified exemption. Documentation can take the form of sales receipts with location of sale, IRS Schedule F, any other invoices that show who bought the produce.			
I certify that I have conducted an Annual Review and determined that I am qualified exempt from FSMA compliance.			
Signature of Assessor	Printed Name		Date