

# Ag Notes

Harford County Newsletter

UNIVERSITY OF  
MARYLAND  
EXTENSION

University of  
Maryland Extension

Harford County  
Agricultural Center

Suite 600  
3525 Conowingo Rd.  
Street, MD 21154  
(410) 638-3255

M—F 8:00 a.m.—4:30 p.m.

Extension.umd.edu/harford-county  
facebook.com/HarfordAg

Andrew Kness  
Ag Extension Educator  
akness@umd.edu

## INSIDE THIS ISSUE:

New Small Entity  
Reporting Requirements 2

Beating the Heat in  
Vegetable Production 5

USDA Notice to  
Beneficiaries 6

Small Grain Variety Trials 7

Maryland Horse Industry  
Board Grants 7

Livestock Parasite  
Management Program 7

## Hello, Harford County!

August is here, which can only mean one thing; we survived Farm Fair! It was great to see so many of you at the Harford County Farm Fair. Whether you're a volunteer or there as an attendee, we appreciate all the support our community offers to our 4-H and FFA youth—not only during Farm Fair but throughout the year. It was a great week for a fair with no major weather events to contend with. Hopefully everyone can rest up and recharge before State Fair in a few weeks!

On a different note: In early July I attended the National County Agricultural Agents annual conference. This year's conference was held in Dallas, Texas. I had the opportunity to do a pre-conference livestock tour. It was very interesting to learn and see up close the cattle industry in the Great American West. Some facts that I found interesting was just how dry they are out there, with many regions of west Texas only getting about 10-20" of annual precipitation, or about 1/4-1/2 of what we get in a normal year. As a result, their stocking rates for livestock on pasture are far less than what we can do here. Of course they also finish a lot of cattle in feed lots, and many of those cattle are shipped in from Mexico to be finished. We also visited the largest dairy I have ever been on; an operation in west Texas that

# August 2024



The  
MARYLAND  
STATE FAIR

milks 8,000 cows three times per day. They have a 90-cow carousel and two double 48 parlors. It's impressive to see the efficiency and cleanliness of such a large operation. The farm also has a state-of-the-art methane digester, which collects the methane from the manure pits and pipes it to a nearby methane plant which uses the methane produced from the cow manure to make renewable energy. Ironically, California purchases a lot of these renewable energy credits from these methane digester plants to help meet their renewable energy goals.

On a final note, I wanted to make everyone aware that former ag agent, Reg Traband, passed away on July 17. Many of you knew and worked closely with Reg over his 30-year tenure with the University of Maryland here in Harford County. Reg continued to stay active in the community well after retirement, being awarded emeritus status with UMD upon his retirement in 1990. He was a staunch supporter of 4-H and you could always find Reg at the Harford County Fair or the Maryland State Fair. Services for Reg are planned for August 22. His obituary and service details can be found at [mccomasfuneralhome.com](http://mccomasfuneralhome.com).

Until next time,  
-Andy



# New Small Entity Reporting Requirements

Reposted from the Iowa State Center for Agricultural Law and Taxation [blog](#) (abridged)

Beginning January 1, 2024, most small entities—including single member LLCs—must file online reports with the federal government, disclosing information about the beneficial owners of the entities. This new reporting requirement—estimated to impact at least 32.6 million entities in 2024—was created by the Corporate Transparency Act (CTA). Existing entities will have until January 1, 2025, to make their first beneficial ownership information (BOI) report. Entities first created or registered in 2024 will have 90 days from creation to get their first reports filed. Any entity that has already filed a report will generally have 30 days to make updates required by the CTA.

## Background

The CTA was enacted as part of the Anti-Money Laundering Act of 2020 in the National Defense Authorization Act for Fiscal Year 2021, Public Law 116–283. The CTA was enacted to prevent money laundering, corrupt financial transactions, and financial terrorism. It requires the Financial Crimes Enforcement Network (FinCEN) (a bureau of the U.S. Treasury) to establish and maintain a national registry of beneficial owners of entities that are otherwise not subject to disclosure regulations. Specifically, FinCEN has stated that collection of BOI will “help to shed light on criminals who evade taxes, hide their illicit wealth, and defraud employees and customers and hurt honest U.S. businesses through their misuse of shell companies.” In furtherance of these goals, the CTA authorizes FinCEN to share the collected information with government agencies, financial institutions, and financial regulations, subject to safeguards and protocols. Unauthorized use or disclosure of BOI may be subject to criminal and civil penalties. On September 22, 2022, FinCEN issued final regulations, 31 CFR § 1010.380, which go into effect January 1, 2024.

## Who Must File a Report?

The rule identifies two types of reporting companies: domestic and foreign. Domestic reporting companies are corporations, limited liability companies (LLCs), or any entities created by the filing of a document with a secretary of state or any similar office under the law of a state or Indian tribe. This generally means that limited liability partnerships, limited liability limited partnerships, business trusts in certain states, and most

limited partnerships are also required to file reports if they are not otherwise excepted from the reporting requirement. Single-member LLCs, disregarded for tax purposes, are subject to BOI reporting requirements.

Foreign reporting companies are corporations, LLCs, or other entities formed under the law of a foreign country that is registered to do business in any state or tribal jurisdiction by the filing of a document with a secretary of state or any similar office.

Entity Type	Reporting Entity (unless exempted?)
LLC	Yes
SMLLC	Yes
General Partnership	No
Sole Proprietorship	Not unless corporation or LLC
Limited Partnership	Yes
S Corporation	Yes
C Corporation	Yes
Trust	Not unless required to file with Secretary of State, but trustees or beneficiaries may be beneficial owners of other reporting entities

## Exceptions to Reporting

The following entities are specifically excepted from the BOI reporting requirements by the FinCEN rules. Please see the [website for a complete list](#):

1. A U.S. governmental authority.
2. Certain types of banks.
3. Any broker or dealer, as defined in section 3 of the Securities Exchange Act of 1934, that is registered under section 15 of that Act (15 U.S.C. 78o).
4. Certain other types of entities registered with the Securities and Exchange Commission under the Securities Exchange Act of 1934.
5. Certain types of investment companies as defined in section 3 of the Investment Company Act of 1940, or investment advisers as defined in section 202 of the Investment Advisers Act of 1940.
6. Certain types of venture capital fund advisers.
7. Commodity Exchange Act registered entities.
8. Any public accounting firm registered in accordance with section 102 of the Sarbanes-Oxley Act of 2002.
9. Certain types of regulated public utilities.
10. Certain pooled investment vehicles.
11. Certain types of tax-exempt entities.
12. Large operating companies with at least 20 full-time

- 3 employees, more than \$5,000,000 in gross receipts or sales, and an operating presence at a physical office within the United States.

Additional information about entities exempt from reporting is detailed in the Beneficial Ownership Information Reporting Regulations at 31 CFR § 1010.380 (c)(2) and in the [Small Entity Compliance Guide](#). Businesses must review the specific criteria for an exemption before determining that the exemption applies.

### What Must Be Reported?

- Its full legal name and any trade name or DBA;
- A complete address, including the street address of the principal place of business for U.S. companies and primary U.S. location for other businesses;
- The State, Tribal, or foreign jurisdiction in which it was formed or first registered, depending on whether it is a U.S. or foreign company; and
- Its Taxpayer Identification Number (TIN).
- For domestic entities, this is the IRS TIN, including an employee identification number (EIN). For foreign entities without a TIN, a tax identification number issued by a foreign jurisdiction and the name of that jurisdiction should be entered.

### Beneficial Owners

In general, beneficial owners are individuals who directly or indirectly exercise “substantial control” over the reporting company, or directly or indirectly own or control 25% or more of the “ownership interests” of the reporting company.

### Substantial Control

Individuals have substantial control of a reporting company if they direct, determine, or exercise substantial influence over important decisions of the reporting company. [31 CFR §1010.380(d)(1)]. Those deemed to exercise substantial control over a reporting company include:

- Senior officers such as chief financial officers, chief executive officers, general counsel, chief operating officers, or any other similar positions, regardless of title
- An individual with authority over the appointment or removal of any senior officer or a majority of the board of directors (or similar body)
- An individual who directs, determines, or has substantial influence over important decisions made by the reporting company, including decisions regarding:
  - The nature, scope, and attributes of the business

of the reporting company, including the sale, lease, mortgage, or other transfer of any principal assets of the reporting company;

- The reorganization, dissolution, or merger of the reporting company;
- Major expenditures or investments, issuances of any equity, incurrence of any significant debt, or approval of the operating budget of the reporting company;
- The selection or termination of business lines or ventures, or geographic focus, of the reporting company
- Compensation schemes and incentive programs for senior officers;
- The entry into or termination, or the fulfillment or non-fulfillment, of significant contracts;
- Amendments of any substantial governance documents of the reporting company
- An individual with any other form of substantial control over the reporting company

Based on the breadth of the substantial control definition, FinCEN has stated that it expects a reporting company will identify at least one beneficial owner under that definition, regardless of whether (1) any individual satisfies the ownership definition, or (2) exclusions to the definition of beneficial owner apply.

### Ownership Interests

Ownership interest (for purposes of determining whether an individual directly or indirectly owns or controls 25% or more of the “ownership interests” of the reporting company) is defined as follows:

- Any equity, stock, or similar instrument; preorganization certificate or subscription; or transferable share of, or voting trust certificate or certificate of deposit for, an equity security, interest in a joint venture, or certificate of interest in a business trust; in each such case, without regard to whether any such instrument is transferable, is classified as stock or anything similar, or confers voting power or voting rights;
- Any capital or profit interest in an entity;
- Any instrument convertible, with or without consideration, into any share or instrument described in above, any future on any such instrument, or any warrant or right to purchase, sell, or subscribe to a share or interest described above, regardless of whether characterized as debt;

- Any put, call, straddle, or other option or privilege of buying or selling any of the items described above without being bound to do so, except to the extent that such option or privilege is created and held by a third party or third parties without the knowledge or involvement of the reporting company; or
- Any other instrument, contract, arrangement, understanding, relationship, or mechanism used to establish ownership.

The rules provide that beneficial owners **do not include:**

- A minor child, provided the reporting company reports the required information of a parent or legal guardian of the minor child and states that the individual is the parent or legal guardian of a minor (once the minor child reaches the age of majority, the report must be updated)
- An individual acting as a nominee, intermediary, custodian, or agent on behalf of another individual
- An employee of a reporting company, acting solely as an employee, provided that such person is not a senior officer
- An individual whose only interest in a reporting company is a future interest through a right of inheritance
- A creditor of a reporting company

### **When Must Reporting Companies File Reports?**

Reporting companies created or registered before January 1, 2024, must file their first BOI report no later than January 1, 2025. Reporting companies created or registered on or after January 1, 2024, but before January 1, 2025, must file their first BOI report within 90 calendar days of receiving actual or public notice from the state's secretary of state or similar office that the company was created or registered. Reporting companies created or registered on January 1, 2025, or later must file their initial reports within 30 days.

### **How Will Reports be Filed?**

All BOI reports must be filed electronically. FinCEN will

begin accepting reports on January 1, 2024. No reports may be filed before that time. The person filing the report will be required to certify that the report is true, correct, and complete.

### **What are the Penalties for Noncompliance?**

The rule states that it shall be unlawful for any person to willfully provide, or attempt to provide, false or fraudulent beneficial ownership information, including a false or fraudulent identifying photograph or document, to FinCEN in accordance with this section, or to willfully fail to report complete or updated beneficial ownership information to FinCEN in accordance with the new law.

The CTA authorizes civil reporting failure penalties of not more than \$500 (inflation adjusted to \$591) for each day that the violation continues or has not been remedied and criminal penalties up to \$10,000. The statute also calls for possible imprisonment of up to two years. In the preamble to the rule, FinCEN states that it "intends to prioritize education and outreach to ensure that all reporting companies and individuals are aware of and on notice regarding their reporting obligations." The final rule clarifies that a person is considered to have failed to report complete or updated BOI if the person causes the failure or is a senior officer of the entity at the time of the failure. A penalty safe harbor applies to companies that discover an inaccuracy and file a corrected report within 90 days of the filing of an initial report.

### **Example**

In 2020, George and Marge formed GM, LLC, an entity to manage their farmland. They each own 50% of the LLC. George and Marge are the only officers of the entity, which has no employees.

George and Marge are both beneficial owners of GM, LLC. By January 1, 2025, the LLC must file an online beneficial ownership information report with FinCEN, reporting the required information for the company, George, and Marge.

If GM, LLC, is not formed until January 5, 2024, it will have 90 days to file its BOI report.



# Beating the Heat in Vegetable Production

Jerry Brust, Extension Vegetable IPM Specialist Emeritus  
University of Maryland Extension



**Figure 1.** Black 30% shade cloth on black plastic in tomatoes.

These last few weeks have been particularly difficult on our crops with the consistently high temperatures and humidities (dew points really) along with being in a drought, all of which can put great stress on plants to produce high quality fruit. This is when using a 30% black shade cloth can greatly increase the marketable fruit that the plant produces (Fig. 1). I have talked about using shade cloth before and how well it has worked over a 5-year study period to increase marketable fruit harvest of tomatoes and peppers. The University of Delaware has found similar good results when they have examined shade for peppers, lettuce and tomatoes. Shade on tomatoes probably would have been best started in the third week of June this year, although it usually goes on the first week of July. If the rest of July is average it would pay to put on a 6 ft wide however long you wanted shade cloth over your most prized tomato variety. You will see the difference between being covered and not covered after 4-6 weeks (Fig. 2).



**Figure 2.** Tomatoes with and without shade cloth applied for 6 weeks (1 July – 15 August). Image by Gerald Brust.

Other mitigating methods I and other researches have looked at include using white plastic mulch instead of black and increasing potassium levels in tomatoes. Problem is you have to plan on using the white plastic mulch way ahead of time and while it does help as does adding greater levels of potassium, these two practices do not do as much good as using shade.

One other thing I'll mention that might help mitigate our high temps and humidities is by using biostimulants. I have had mixed results with using various biostimulant products that are for sale but have seen some positive response from using bacteria such as *Bacillus* spp., *Pseudomonas* spp. and *Trichoderma harzianum*, as well as certain fungi such as *Beauveria bassiana*. In Figure 3 you can see one rep of a trial with a biostimulant treatment on the right-hand side of the picture. You can see the extra growth of tomato foliage compared to the middle treatment which was covered by shade cloth or the row on the far left of the picture which was the control—no shade or biostimulant used just a fungicide. I often times would see a plant 'stimulated' with extra growth when stress factors, such as high temperatures or water stress affected the plant. Unfortunately, this stimulating effect is not consistent whenever the biostimulant is used. Other researchers in the US and elsewhere have found similar results. The middle row that had the shade has very nice green color and out yielded the biostimulant treatment (by 18%) as well as the control (by 37%) in this study. But I still think it would be worth growers experimenting with biostimulants on their farm to help their vegetables overcome such stressful climatic conditions like we are having now and in the future.



**Figure 3.** One rep of a trial where a biostimulant (right row) was compared with using shade cloth (middle row) or a standard treatment of no shade or biostimulant-control (left row). Image by Gerald Brust.

## NOTICE TO BENEFICIARIES AND PROSPECTIVE BENEFICIARIES

Name of Organization: University of Maryland Extension

Name of Program: Agriculture and Food Systems

Contact Information for Program Staff: Andrew Kness, Senior Agriculture Agent and County Extension Director | 410-638-3255 | [akness@umd.edu](mailto:akness@umd.edu)

Because this program is supported in whole or in part by financial assistance from the Federal Government, we are required to let you know that:

- (1) We may not discriminate against you on the basis of religion, a religious belief, a refusal to hold a religious belief, or a refusal to attend or participate in a religious practice;
- (2) We may not require you to attend or participate in any explicitly religious activities (including activities that involve overt religious content such as worship, religious instruction, or proselytization) that are offered by our organization, and any participation by you in such activities must be purely voluntary;
- (3) We must separate in time or location any privately funded explicitly religious activities (including activities that involve overt religious content such as worship, religious instruction, or proselytization) from activities supported with direct Federal financial assistance; and
- (4) You may report violations of these protections, including any denials of services or benefits by an organization, by contacting or filing a written complaint with the Office of the Assistant Secretary for Civil Rights, Center for Civil Rights Enforcement, Program Complaint Division by mail, fax, or e-mail at:

**Mail:**

United States Department of Agriculture  
Director, Center for Civil Rights Enforcement  
1400 Independence Avenue, SW  
Washington, DC 20250-9410

**Fax:** (202) 690-7442

**Email:** [program.intake@usda.gov](mailto:program.intake@usda.gov)

- (5) If you would like to seek information about whether there are any other federally funded organizations that provide these kinds of services in your area, please contact Latoya Hicks at [lhicks12@umd.edu](mailto:lhicks12@umd.edu).

This written notice must be provided to you before you enroll in the program or receive services from the program, unless the nature of the service provided, or exigent circumstances make it impracticable to provide such notice before we provide the actual service. In such an instance, this notice must be provided to you at the earliest available opportunity.

## Small Grain Variety Trials

Results of the 2024 Maryland Wheat and Barley Variety Trials are now available. The trials evaluate wheat and barley yield, head scab/DON, and growth of select varieties planted across the state of Maryland. Data is used to help farmers and crop advisors select the best performing varieties. When picking varieties, remember to select varieties that have good yield stability and have good resistance to Fusarium head blight.

An online copy of the report can be downloaded at

<https://blog.umd.edu/agronomynews/2024/07/29/2024-umd-small-grain-variety-trials/> or call the Extension office for a hard copy.

For more information about how to interpret and apply variety trial data, consult this [factsheet](#). For questions regarding the small grain trials, contact Dr. Vijay Tiwari (vktiwari@umd.edu) or Dr. Nidhi Rawat (nidhirwt@umd.edu).



## Maryland Horse Industry Board Grants

The Maryland Horse Industry Board (MHIB) will begin accepting grant applications for the 2025 grant year. The goals of the grant program are to promote the Maryland equine industry by increasing public awareness and participation, advancing education and training, supporting and promoting equestrian events, programs, and activities, and preserving access and use of public lands for riding. The deadline to apply is October 4, 2024.

[Applications](#) will be accepted electronically, as well as by hard copy. Applicants are urged to read the [2025 Grant](#)

[Guidelines](#) carefully. Grant requests should not exceed \$3,000. All grant information can be found by visiting <https://mda.maryland.gov/horseboard/Pages/grants.aspx>.

For more information, contact MHIB Executive Director Ross Peddicord at 410-841-5798 or email [ross.peddicord@maryland.gov](mailto:ross.peddicord@maryland.gov).



## Livestock Parasite Management Program

This program is designed to provide in-depth, one-on-one assistance to help dairy, equine, and livestock farms in Maryland improve intestinal parasite management practices. UME is looking for producers who are interested in learning more about an integrated approach to intestinal parasite management and are eager to implement some of these changes to their farm.

### Services Provided:

- Two Farm Visits
- Pasture Management Recommendations

- Integrated Parasite Management Plan
- De-wormer Effectiveness Evaluations

**Requirements:** Must have a minimum of 10 animals of the same species.

Enroll by filling out this form, <https://bit.ly/parasitemanagement>

For more information, contact Nathan Glenn at 410-313-2707 or [naglenn@umd.edu](mailto:neglenn@umd.edu).

Andrew Kness  
Senior Extension Agent,  
Agriculture and  
Food Systems



[facebook.com/HarfordAg](https://facebook.com/HarfordAg)

Back-issues can be found at: <https://extension.umd.edu/locations/harford-county/agriculture-and-nutrient-management>



[akness@umd.edu](mailto:akness@umd.edu)



*Great resources are just a click away!*

UNIVERSITY OF  
MARYLAND  
EXTENSION  
Suite 600  
3525 Conowingo Rd.  
Street, MD 21154

# Ag Notes

Harford County Newsletter

## Dates to remember

**08 Aug.** Soybean Research Field Day. 9 AM-1 PM. Wye Research & Education Center, Queenstown MD. Free. Register [online](#).

**20 Aug.** Vegetable Twilight Tour. 5:30 PM. Wye Research & Education Center, Queenstown. Free. Register [online](#) or call (443) 988-8595.

**22 Aug-8 Sept.** [Maryland State Fair](#).

### AG PLASTIC RECYCLING @ HWDC

All plastics should be as clean as possible and stored under cover to minimize moisture. Farms should separate plastic by type. All types of Ag Plastics are received in Supersacks that are provided by Office of Recycling. Harford County farms only.



#### ACCEPTABLE ITEMS-FREE DROP OFF

Bale Wrap- Debris-Free  
Black and White Silage Bags/Bunker Covers(without Plastic Baler Twine)  
Woven Plastic Feed Bags & Supersacks #4  
Softener Salt & Pellet Stove Bags #4  
Animal Feed Bags #4  
Plastic Baler Twine  
Greenhouse Cover  
Drip Tape  
Flats, Trays, & Flower Pots  
Clear Stretch Film  
Plastic Pallets



TO SCHEDULE A DROP OFF PLEASE CALL

410-638-3417

# August 2024