RECEIPTS/ASSESSMENT REPORT INSTRUCTIONS  
Crop Year 20__ – 20__

1. For the crop year beginning 9-01-20__ and ending 8-31-20__, the receipts shall be reported and the assessment shall be calculated and paid to the Administrative Committee for Pistachios (ACP) in the following manner:
   a. The assessment shall be at the rate of $____ per pound of inshell pistachios, free of internal defects as defined in 7 CFR § 983.51, received for processing (hulling and drying) by a handler within each production year. This is the same as reported to the ACP as total combined marketable inshell, marketable closed shell and marketable shelling stock. Weight shall be computed at five percent (5%) moisture. Use actual inshell weight of closed shell and shelling stock. For loose kernels, the actual weight shall be multiplied by two to obtain an inshell weight.
   b. Handlers who custom hull and dry for an individual are responsible for paying the assessment.
   c. The assessment payment and accompanying Receipts/Assessment Report are due on or before December 15, 20__, and must be postmarked no later than December 15, 20__, or the payment shall be delinquent and penalty and interest charges will be imposed in accordance with Section 2. The postmark on the envelope containing the assessment payment and report shall be considered the date of payment and submittal of the report regardless of the date entered on the assessment payment, report or other documents provided to the ACP.

2. Delinquent assessments and reports shall be subject to a ten percent (10%) penalty. In addition, one and one-half percent (1.5%) interest will be added to the assessment and penalty for each thirty (30) days, or portion thereof, the delinquent balance of the assessment and penalty is unpaid. There will be no exceptions (7 CFR § 983.73).

3. The first handler is required to:
   a. Remit assessments to the ACP;
   b. File the Receipts/Assessment Report with the ACP; and
   c. Keep complete and accurate reports of all pistachios received, which shall be maintained for at least three (3) years beyond the crop year of their applicability (7 CFR § 983.66) and made available to the ACP on demand.

4. Custom handlers (hullers, dryers or processors) are responsible for the payment of assessments based on custom hulled and dried product when the producer retains title to such nuts upon completion of such operations.

5. It is a misdemeanor to willfully furnish false reports, statements or records required by the ACP; to fail or refuse to furnish information as requested for persons from whom pistachios have been received and the quantity involved; or to secrete, destroy or alter records required by the ACP.

6. In the event you have questions regarding payment of assessment, submission of the Receipts/Assessment Report or other obligations under the law, please contact the ACP at the address listed above.
RECEIPTS/ASSESSMENT REPORT

Crop Year 20_ _-20_ _

HANDLER NAME: _______________________________
PREPARED BY: ________________________________
ADDRESS: ___________________________________

PHONE:                     (_____)_____________________________

The assessment shall be at a rate of $______ per pound of assessed weight California, Arizona, or New Mexico Pistachios. Each handler who receives pistachios for handling/processing shall pay the ACP by the date indicated below. The assessment will be levied on handlers’ first receipts for processing of total combined marketable inshell, marketable closed shell and marketable shelling stock. All weights are to be calculated on an inshell basis and rounded off to the nearest pound.

A. Total Marketable Inshell

B. Total Marketable Closed Shell (Inshell Weight)

C. Total Marketable Shelling Stock (Inshell Weight)

D. Total Assessed Weight (A + B + C)

E. Total Assessment Due (D x $x.xxxx)

F. Penalty and Interest (Refer to Instructions, Section 2)

G. TOTAL AMOUNT DUE (E + F)

NOTE: If you custom hulled and dried for a producer, you are the handler liable for the assessments on the hulled and dried product.

The undersigned, on behalf of the reporting handler, certifies to the Administrative Committee for Pistachios and the Secretary of the United States Department of Agriculture that this report represents a complete and accurate record of the information stated above.

DATE HANDLEHANDLER HANDLER EMPLOYEE TITLE

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