

## **Instructions, Terms and Conditions for CPA or Attorney Certification Statement**

Certification statements will only be accepted from licensed certified public accountants (CPA) and attorneys. Statements from Enrolled Agents (EA) will **not** be accepted. If a statement is submitted by a CPA or an attorney to certify compliance with an average AGI limitation for which a person or legal entity received notification of possible noncompliance, the statement **must** include the following elements:

- 1) CPA or attorney's state license identification number.
- 2) Explanation of the reason for the certification statement (see sample).
- 3) Acknowledgement of having read and understood, and agreement to, the terms and conditions of this document, including the following:
  - The CPA/attorney acknowledges and agrees to having reviewed and being familiar with the average AGI limitations, definitions, and compliance requirements in 7 CFR Part 1400, with the programs involved, having made such inquiries as are necessary to apprise the CPA/attorney of such matters and understands that the tax years used to calculate the average AGI are the 3 taxable years preceding the most immediately preceding complete taxable year for which program benefits are requested.
  - The representations the CPA/attorney makes in the certification statement may be relied on by the government to allow benefits to be retained or received and that a false certification can result in sanctions including criminal sanctions for those persons associated with the false representations.
  - Additional information may be requested by USDA, a review may be conducted by USDA, and further inquiry may be made to IRS to assure that all information filed with USDA by all parties is true, correct, and complete.
- 4) Relevant information on the most recently filed tax returns for the period in question.
- 5) If applicable, detailed explanations of how the applicable average AGI limitation(s) was not exceeded even though the information on the tax returns indicate otherwise.