

For: State and County Offices

Requesting CCC-1099-G Correction Activity Throughout the Calendar Year

Approved by: Associate Administrator for Operations and Management

Chris P. Beyerhelm

1 Procedure to Request Correction of CCC-1099-G Reportable Transactions

A Background

IRS requires that certain program payments made to producers be reported. CCC reports these program payments to the IRS and producers on CCC-1099-G by type of payment.

If the payment amount reported on the original CCC-1099-G is incorrect, the County Office must request that a corrected CCC-1099-G be issued to the producer.

B Purpose

This notice provides instructions for requesting CCC-1099-G correction activity during the calendar year. These instructions are effective on issuance of this notice.

C Contacts

If there are questions about this notice, contact the appropriate person as follows.

Issue	Contact
Software-Related Problems	National Help Desk at 800-255-2434 or 816-926-1552. Note: Select option 3 for hardware and application software.
Policies in This Notice	Jackie Pickens by: <ul style="list-style-type: none"> • e-mail to jackie.pickens@wdc.usda.gov • telephone at 615-277-2613.

Disposal Date	Distribution
December 1, 2015 6-19-15	State Offices; State Offices relay to County Offices

Notice FI-3245

1 Procedure to Request a Corrected CCC-1099-G (Continued)

C Contacts (Continued)

Issue	Contact
CCC-1099-G Operational Questions	Either of the following: <ul style="list-style-type: none">• Sandra Kiefer by:<ul style="list-style-type: none">• e-mail to sandra.kiefer@kcc.usda.gov• telephone at 816-926-6931• Angie Rigdon by:<ul style="list-style-type: none">• e-mail to angela.rigdon@kcc.usda.gov• telephone at 816-926-3449.

D County Office Action

County Offices shall submit CCC-187's (Exhibit 1), according to 62-FI, for any identified corrections during the calendar year.

To reduce the annual CCC-1099-G correction activity that occurs during the IRS reporting cycles, County Offices should submit requests for any corrections as they are identified throughout the calendar year. This approach will increase the accuracy of original issue CCC-1099-G forms and reduce the volume of correction requests submitted to the FSA Financial Services Center IRS reporting team. County Offices should research Financial Inquires to determine if incorrect payments appear on CCC-1099-G.

The following are 2 examples that may require a correction to be submitted:

- payment issued under the wrong TIN
- erroneous receivables established because of software errors.

For help with research and questions, see contact information in subparagraph D.

Example of CCC-187

The following is an example of CCC-187. CCC-187 is also displayed in 62-FI, Exhibit 16.

This form is available electronically. CCC-187 U.S. DEPARTMENT OF AGRICULTURE (12-29-14) Commodity Credit Corporation REQUEST FOR IRS REPORTING FORM CORRECTION			1. Date of Request (MM-DD-YYYY) 12/29/2014
			2. State and County Codes 47-000
3. Select the applicable form box: <input checked="" type="checkbox"/> CCC-1099-G <input type="checkbox"/> CCC-1099-MISC <input type="checkbox"/> CCC-1099-INT <input type="checkbox"/> IRS-1098 <input type="checkbox"/> IRS-1099-A <input type="checkbox"/> IRS-1099-C <input type="checkbox"/> IRS-1042			
4A. FSA Employee Requesting Change John Doe	4B. Phone Number (Include Area Code) 111-111-1111	4C. Email Address john.doe@wdc.usda.gov	
5. Check applicable box indicating type of change: <input type="checkbox"/> TIN Change <input type="checkbox"/> Name Change <input type="checkbox"/> Address Change <input checked="" type="checkbox"/> Incorrect Amount Reported <input type="checkbox"/> Other: _____			
6A. Customer Name: A Producer	6B. Customer TIN Number 999-99-9999	6C. New TIN Number (if Applicable)	
7. Year(s) Requesting Change 2014	8. Total Current Amount Reported \$ 15,000.00	9. Corrected Total Amount Reported \$ 150,000.00	
10. Program(s) Needing Correction CRP			
11. Give a brief description of the reason a correction is needed Incorrect amount reported. See faxed documents included with CCC-187.			
12. Attachments: Financial Inquires print outs.			
13A. Signature of Approving Officer /s/ John Doe	13B. Title of Approving Officer CED	13C. Date Request Sent (MM-DD-YYYY) 12/29/2014	
NOTE: FAX CCC-187 and support documents to FSC at 816-823-1871.			
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