



December 2011

On Line Only

Jefferson/Clark FSA

Service Center
210 S 5th W
Rigby ID 83442

Phone: (208) 745-6664
FAX: (208) 745-0522

Hours:

Monday – Friday
8:00 am - 4:30 pm

CED:

Ben Evans

Staff:

Lisa Eaton, PT
Joy Lopez, PT

County Committee:

Lee Burtenshaw
George Ellsworth
Robert McCulloch
Kevin Small
Andy Wagoner

Advisor:

Susan Stewart

Jefferson/Clark County Committee Meetings dates:

January 13, 2012
(Conference Call)

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Thanks to Andy Wagoner for his Nine years of Service

The Jefferson/Clark FSA Office and County Committee wish to thank Andy for his nine years of service on the Jefferson/Clark County Committee (COC).

Andy has been on the COC since 2003. During this time, he has served as the COC Chairman, Vice Chairman, and Regular County Committee Member. We will miss him.

Election Results for the Jefferson/Clark County Committee

We wish to congratulate Lee Burtenshaw and Randy Grover on their nomination to the Jefferson/Clark County Committee.

The elections results are as follows:

- In **LAA #2**, that area in Clark County East of I-15 & South of Hwy 22- **Randy Grover** will serve as a regular member on the committee, **Will Ricks** will serve as 1st alternate.
- ◆ In **LAA #4**, that area in Jefferson County South of Hwy 33 and West and North of the Snake River - **Lee Burtenshaw** will serve as a regular member on the committee, and there is no alternate for this LAA.

FSA county committee members serve three-year terms and make decisions on disaster and conservation programs, emergency programs, commodity price support loan programs and other important agricultural issues.

Thanks to Elaine Roker for her 23+ years of Service

The Jefferson/Clark FSA Office and County Committee wish to thank Elaine for her 23+ years of dedicated service to the Jefferson/Clark County Committee (COC) and Farmers/Ranchers throughout the two counties. Elaine will truly be missed at the County Office. We wish her the best in retirement.

****NEW** Additional Average Adjusted Gross Income Limitation**

There is a new \$1 Million dollar Average Adjusted Gross Income (AGI) limitation. If the average adjusted gross Farm and Non-Farm income add up to more than 1 Million dollars, the producer is not eligible for either the DCP or ACRE Programs. This is in addition to the \$500,000 average non-farm AGI and the \$750,000 average farm AGI limitations that will be applied to all persons and legal entities that request 2012 Direct payments. The \$1 million average non-farm AGI limitation remains effective for conservation program participants.

A new form, CCC-931(dated 12-7-11), for the certification of Average AGI compliance and the written consent for the disclosure of tax information is in a single, one page document at your Service Center. Participants of FSA and NRCS administered programs may have already submitted a CCC-931 dated 9-1-11 for the 2012 program year prior to 12-7-11, and will need to **re-submit** the revised form dated 12-7-11 for compliance and verification purposes.

The County office has attached the new CCC-931 to your newsletter for completion. Please return the completed form to the

Jefferson/Clark County FSA office. For more information, contact your local FSA office.

2012 DCP/ACRE

2012 Direct and Counter-Cyclical Program (DCP) enrollment begins *Jan. 23, 2012 and ends June 1, 2012.*

Here are IMPORTANT REMINDERS:

1) All producers planting on **DCP base** acres must be identified on the DCP/ACRE contract and receive a proportionate share of DCP/ACRE payment for the farm.

2) Changes on the farm after enrolling June 1st in DCP/ACRE **must** be reported to your local FSA office such as:

- Ownership changes
- Producer changes (Individuals and Entities)
- Change in crop shares arrangements

3) Changes cannot be made after Sept. 30, 2012.

NOTE: As required in the 2008 Farm Bill there is no 2012 advance payment for DCP and ACRE.

Supplemental Revenue Assistance Program (SURE)

The sign-up for 2010 losses began **Nov. 14, 2011** and will end **June 1, 2012.**

The Supplemental Revenue Assistance Program (SURE) provides benefits for farm revenue losses due to natural disasters that incurred in the crop year 2010. SURE is available to eligible producers on:

- Farms in counties with Secretarial disaster declarations, including contiguous counties that have incurred at least a 10% crop production or quality loss, or both. All economically significant crops grown by a producer are eligible, **except** grazed crops.
- Any farm in which disaster-related conditions reduced the actual crop year production on the farm to 50 percent or less than normal production of the farm.

Hispanic and/or Women Farmers

A process to resolve the claims of Hispanic and Women farmers and ranchers who believe they were discriminated against when seeking USDA farm loans has been established.

If you believe that the United States Department of Agriculture (USDA) improperly denied farm loan benefits to you between 1981 and 2000 because you are Hispanic, or because you are female, you may be

eligible to apply for compensation.

For additional information contact:

- **Hispanic and Women Farmer Claims**

Process: www.farmerclaims.gov or call 1-888-508-4429.

- **Pigford – The Black Farmers Discrimination**

Litigation: www.blackfarmercase.com or call 1-866-950-5547.

- **Keepseagle - The Native American Farmers Class Action Settlement:** www.IndianFarmClass.com or call 1-888-233-5506.

IRS Form 1099-G

Producers receive CCC-1099-Gs annually detailing payments from the Commodity Credit Corporation. The annual report of program payments on the CCC-1099-G is a service intended to help FSA customers report taxable income. It is not intended to replace the producers' responsibility to report income to the IRS.

FSA staff cannot interpret IRS regulations or advise producers about which payments to report on their income tax returns. However, county office staff can review payments for accuracy of data.

LDPs for Unshorn Lamb Pelts

Eligible producers have until Jan. 31, 2012, to apply for Loan Deficiency Payments (LDP) for unshorn pelts produced during the 2011 crop year.

Eligible producers must have beneficial interest in the pelts, owned the lamb for at least 30 calendar days before the date of slaughter and sell the unshorn lamb for immediate slaughter. Producers must also comply with wetland conservation and highly erodible land conservation provisions on all lands they operate or have interest in.

To qualify for payment, pelts must have been produced by an eligible producer from live unshorn lambs of domestic origin in the United States.



Unauthorized Disposition Of Loaned Grain

Disposing of grain, that is under loan with FSA, through feeding, selling or any other form of disposal without prior written authorization from the county office staff is considered unauthorized disposition. The financial penalties for unauthorized dispositions are severe and a producers name will be placed on a loan violation list for a two-year period. Always call the office before any grain under loan is fed or sold.

Move with FSA to Instant Electronic Information

The USDA Farm Service Agency is moving toward a paperless operation. You can now enroll in the new GovDelivery system for notices, newsletters and electronic reminders and discontinue the slow and costly paper copies received through the mail.

FSA, like many other organizations, is working smarter and more efficiently. Conversion to electronic notifications via email helps conserve resources and save taxpayer dollars. County Committee ballots will continue to be mailed to all eligible producers.

Subscribe now to receive free e-mail updates at <http://www.fsa.usda.gov/subscribe> or use the box "Sign up for updates" on the FSA homepage.



Merry Christmas

Farm Storage Facility Loan Program

***Fiscal Year 2012 Farm Storage Facility
Loan Funds have been approved. The Jefferson/Clark
County Office is now accepting applications.***

The Farm Storage Facility Loan (FSFL) program allows producers of eligible commodities to obtain low-interest financing to build or upgrade farm storage and handling facilities.

The new maximum principal amount of a loan through FSFL is \$500,000. Participants are now required to provide a down payment of 15 percent, with CCC providing a loan for the remaining 85 percent of the net cost of the eligible storage facility and permanent drying and handling equipment. New loan terms of 7, 10, or 12 years are available depending on the amount of the loan. Interest rates for each term rate may be different and are based on the rate which CCC borrows from the Treasury Department.

Applications for FSFL must be submitted to the FSA county office that maintains the farm's records. An FSFL must be approved before any site preparation or construction can begin.

You must carry Multi-Peril or CAT and NAP insurance on all crops of economic significance. You must also carry all peril structural insurance for the length of the loan.

Disaster Assistance Programs

The array of FSA disaster assistance programs include:

- Emergency Assistance for Livestock, Honey Bees, and Farm-Raised Fish (ELAP)
- Livestock Forage Disaster Program (LFP)
- Livestock Indemnity Program (LIP)
- Tree Assistance Program (TAP)
- Supplemental Revenue Assistance Payments (SURE) Program

To be eligible for SURE, TAP, and ELAP, **producers must purchase catastrophic risk protection insurance for all insurable crops**, and coverage for non-insurable crops. For LFP, grazed land must be covered.

Farm-Raised Fish means all fish being produced for sale by an eligible producer. In the case of honey, the term "farm" means all bees and beehives in all counties that are intended to be harvested for a honey crop by the eligible producer.

Producers who meet the definition of Socially Disadvantaged, Limited Resource Producer or Beginning Farmer or Rancher do not have to meet this risk management purchase requirement.

CCC-931 (12-07-11)	U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation	1. <u>Return completed form to:</u> Jefferson/Clark County FSA 210 S 5th West Rigby, ID 83442 <i>(Name and address of FSA county office or USDA Service Center)</i>
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NOTE: The following statement is made in accordance with the Privacy Act of 1974 (5 USC 552a - as amended). The authority for requesting the information identified on this form is 7 CFR Part 1400, the Commodity Credit Corporation Charter Act (15 U.S.C. 714 et. seq.), and the Food, Conservation, and Energy Act of 2008 (Pub. L. 110-246). The information will be used to determine eligibility for program benefits. The information collected on this form may be disclosed to other Federal, State, Local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in applicable Routine Uses identified in the System of Records Notice for USDA/FSA-2, Farm Records File (Automated). Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility for program benefits. This information collection is exempted from the Paperwork Reduction Act, as it is required for the administration of the Food, Conservation, and Energy Act of 2008 (Pub. L. 110-246, Title I, Subtitle F - Administration). The provisions of appropriate criminal and civil fraud, privacy, and other statutes may be applicable to the information provided. **PLEASE RETURN COMPLETED FORM TO FSA AT THE ABOVE ADDRESS.**

2. Name and Address of Individual or Legal Entity (Including Zip Code)	3. Taxpayer Identification Number (TIN) (Social Security Number for Individual; or Employer Identification Number for Legal Entity)
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(Use the same name and address as used for the tax return specified in Part B.)

PART A – CERTIFICATION OF AVERAGE ADJUSTED GROSS INCOME

4. Select the program year for payment eligibility

A. <input type="checkbox"/> 2009 The 3-year period for calculation of the average AGI will be the taxable years of 2007, 2006 and 2005. B. <input type="checkbox"/> 2010 The 3-year period for calculation of the average AGI will be the taxable years of 2008, 2007 and 2006.	C. <input type="checkbox"/> 2011 The 3-year period for calculation of the average AGI will be the taxable years of 2009, 2008 and 2007. D. <input type="checkbox"/> 2012 The 3-year period for calculation of the average AGI will be the taxable years of 2010, 2009 and 2008.
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5. I certify that the average adjusted gross income (both farm and nonfarm income) of the individual or legal entity in Item 2 (for the year selected in Item 4) was: A. <input type="checkbox"/> Less than (or equal to) \$1,000,000 B. <input type="checkbox"/> More than \$1,000,000	6. Of the average adjusted gross income (both farm and nonfarm income) of the individual or legal entity in Item 2 (for the year selected in Item 4), was at least 66.66 percent from farming, ranching or forestry operations? A. <input type="checkbox"/> YES B. <input type="checkbox"/> NO	NOTE: If at least 66.66 percent of the average adjusted gross income of the individual or legal entity is derived from farming, ranching or forestry operation, then income from the sale of farm equipment or production inputs and services to farmers, ranchers and foresters must be included as farm income.
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7. I certify that the average adjusted gross **farm income** of the individual or legal entity in Item 2 (for the program year selected in Item 4) was:

A. Less than (or equal to) \$750,000 B. More than \$750,000

8. I certify that the average adjusted gross **nonfarm income** of the individual or legal entity in Item 2 (for the program year selected in Item 4) was:

A. Less than (or equal to) \$500,000 B. More than \$500,000 but less than (or equal to) \$1,000,000 C. More than \$1,000,000

PART B – CONSENT TO DISCLOSURE OF TAX INFORMATION

Pursuant to 26 U.S.C. §6103, I hereby authorize the Internal Revenue Service (IRS) to review the following items of "return information" (as defined in 26 U.S.C. §6103(b)(2)) from the returns (as specified below) of the individual or legal entity identified in Item 1 for the taxable years indicated in Item 3:

- | | |
|--|---|
| Form 1040 and 1040NR filers: farm income or loss; adjusted gross income
Form 1041 filers: farm income or loss, charitable contributions, income distribution deductions, exemptions, adjusted total income; total income
Form 1065 filers: guaranteed payments to partners, ordinary business income | Form 1120, 1120A, 1120C filers: charitable contributions, taxable income
Form 1120S filers: ordinary business income
Form 990T: unrelated business taxable income |
|--|---|

I understand the IRS will review these items of return information in order to perform calculations, the results of which I authorize to be disclosed to officers and employees of the United States Department of Agriculture (USDA) for use in determining the individual's or legal entity's eligibility for specified payments for various commodity and conservation programs. The calculations performed by the IRS use a methodology prescribed by the USDA. In addition, I am aware that the USDA may use the information received for compliance purposes related to this eligibility determination, including referrals to the Department of Justice.

Specially, the IRS will disclose to the USDA the individual's or legal entity's name and TIN, and inform the USDA if, pursuant to its calculations, the average Adjusted Gross Income (AGI) is above or below eligibility requirements as prescribed by the Food, Conservation and Energy Act of 2008. The IRS will also disclose to the USDA the type of return from which the information used for the calculations was obtained.

If the IRS is unable to locate a return that matches the taxpayer identity information provided above, or if IRS records indicate that the specified return has not been filed, for any of the taxable years indicated, the IRS may disclose that it was unable to locate a return, or that a return was not filed, for those years, whichever is applicable.

An approved Power of Attorney (Form FSA-211) on file with USDA cannot be used as evidence of signature authority when completing this form.

- By signing this form:
- I acknowledge that I have read and reviewed all definitions and requirements on Page 2 of this form;
 - I certify that all information contained within this certification is true and correct; and is consistent with the tax returns filed with the IRS;
 - I agree to authorize CCC to obtain tax data from the IRS for AGI compliance verification purposes by filing this form;
 - I am aware that without this consent to disclosure, the returns and return information of the individual or legal entity identified in Item 2 are confidential and are protected by law under the Internal Revenue Code;
 - I certify that I am authorized under applicable state law to execute this consent on behalf of the legal entity identified in Item 2 (for legal entity only).

9. Signature (By)	10. Title/Relationship of the Individual if Signing in a Representative Capacity for a legal entity	11. Date (MM-DD-YYYY)
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GENERAL INFORMATION ON AVERAGE ADJUSTED GROSS INCOME – PART A

Individuals or legal entities that receive benefits under most commodity and conservation programs administered by CCC cannot have incomes that exceed certain limits set by law. For entities, both the entity itself, and its members cannot exceed the income limitations. If a member, whether an individual or an entity, of an entity exceeds the limitations, payments to that entity will be commensurately reduced according to that member's direct or indirect ownership share in the entity. (All members of the entity must also submit this form to verify income limitations are met.)

Adjusted Gross Income is the individual's or legal entity's IRS-reported adjusted gross income consisting of both farm and nonfarm income. A three year average of that income will be computed for the three years of the relevant base period identified on the first page of this form to determine eligibility for the applicable program year. **For 2012 only**, individuals or legal entities with average **adjusted gross income** greater than \$1 million shall be ineligible for direct payments under the Direct and Counter-cyclical Program

Adjusted Gross Farm Income is the part of the yearly adjusted gross income that is farm income. The amount is computed separately for each year and then averaged. **Farm income means income** related to the following: production of crops, livestock, fish and aquaculture for food; the feeding and rearing of livestock; products produced or derived from livestock; production of specialty crops and unfinished raw forestry products; processing packing, storing and transporting farm, ranch and forestry commodities including renewable energy; production of farm-based renewable energy; the sale of land used for agriculture; sale of land or sale of easements and development rights to agricultural land, water and hunting rights, and environmental benefits; rental or lease of land or equipment used in farming, ranching, forestry operation; payments and benefits from risk management practices, crop insurance indemnities, catastrophic risk protection plans, conservation program and government farm program payments. Individuals or legal entities with average adjusted gross **farm income** greater than \$750,000 shall be ineligible for direct payments under the Direct and Counter-cyclical Program

Adjusted Gross Nonfarm Income is the difference for the year between the filer's *adjusted gross income* and the filer's *adjusted gross farm income*. The difference is computed separately for each year and then averaged. Individuals or legal entities with average adjusted gross **nonfarm income** that exceeds \$500,000 shall be ineligible for commodity program payments, price support benefits, disaster assistance programs, and for the Milk Income Loss Compensation Program. Additionally, individuals or legal entities with average adjusted gross **nonfarm income** exceeding \$1 million will be ineligible for new contracts or participation in conservation programs after October 1, 2008, unless at least 66.66% of their total average adjusted gross income (sum of farm and nonfarm income) is generated from activities related to farming.

HOW TO DETERMINE ADJUSTED GROSS INCOME

Individual – Internal Revenue Service (IRS) Form 1040 filers, specific lines on that form represent the adjusted gross income and the income from farming, ranching, or forestry operations.

Trust or Estate – the adjusted gross income is the total income and charitable contributions reported to IRS.

Corporation – the adjusted gross income is the total of the final taxable income and any charitable contributions reported to IRS.

Limited Partnership (LP), Limited Liability Company (LLC), Limited Liability Partnership (LLP) or Similar Entity – the adjusted gross income is the total income from trade or business activities plus guaranteed payments to the members as reported to the IRS.

Tax-exempt Organization – the adjusted gross income is the unrelated business taxable income excluding any income from non-commercial activities as reported to the IRS.

GENERAL INFORMATION ON CONSENT TO DISCLOSURE OF TAX INFORMATION – PART B

This consent allows IRS's access to, and use of, certain items of return information to perform calculations, using a methodology prescribed by the USDA, that will assist USDA in its verification of a program participant's compliance with the adjusted gross income (AGI) limitations necessary for participation in, and receipt of, commodity, conservation, price support or disaster program benefits. This consent also permits the USDA to receive certain items of return information for its eligibility determination.

This consent authorizes the disclosure of these items of return information for only the time period specified. Each item of information requested on this form is needed for the IRS to (1) locate, and verify, your tax information; (2) perform the requisite Average AGI calculations; and (3) provide the USDA with the legal entity's name and Taxpayer Identification Number (TIN), the type of return from which the specified items were located for use in the calculation, and whether or not the average AGI is above or below eligibility requirements. The IRS will not provide the USDA with any of the items specified on this consent form that it uses to perform the calculations or the average AGI figure.

This form can only be signed by the person authorized under state law to sign this consent for the legal entity identified in Item 2. **An approved Power of Attorney (Form FSA-211) on file with USDA cannot be used as evidence of signature authority when completing this form.**

INSTRUCTIONS FOR COMPLETION OF CCC-931

Item No./Field name	Instruction
1. Return Completed Form To	Enter the name and address of the FSA county office or USDA service center where the completed CCC-931 will be submitted.
2. Person or Legal Entity's Name and Address	Enter the person's or legal entity's name and address for commodity, conservation, price support, or disaster program benefits. <i>Enter the name and address as it appeared on the IRS tax returns filed for the taxable years specified in Item 4.</i>
3. Taxpayer Identification Number	In the format provided, enter the <u>complete</u> taxpayer identification number of the person or legal entity identified in Item 2. <i>This will be either a Social Security Number or Taxpayer Identification Number.</i>
4. Program Year	Select the year for which program benefits are being requested. The selection indicates the 3-year period used for the determination of the average adjusted gross income for payment eligibility and the years for which this consent allows access to tax information.
5. Average Adjusted Gross Income	Select the box next to the response that describes the average adjusted gross income for the applicable 3-year period for the program year selected in Item 4. Select only one response.
6. Average Adjusted Gross Income from Farming, Ranching or Forestry	Select the appropriate response to indicate whether or not at least 66.66 percent of the average adjusted gross income was derived from farming, ranching, or forestry operations during the applicable 3-year period selected in Item 4. Select "YES" or "NO" as applicable.
7. Average Adjusted Gross Farm Income	Select the box next to the response that describes the average adjusted gross farm income for the applicable 3-year period for the program year selected in Item 4. Select only one response.
8. Average Adjusted Gross Nonfarm Income	Select the box next to the response that describes the average adjusted gross nonfarm income for the applicable 3-year period for the program year selected in Item 4. Select only one response.
9. Signature	Read the acknowledgments, responsibilities and authorizations, before affixing your signature.
10. Title/Relationship	Enter title or relationship to the legal entity identified in Item 2.
11. Date	Enter the signature date in month, day and year. <i>This form must be returned to FSA within 90 days of the signature date for the consent to be valid.</i>

This form is available electronically.

AVERAGE ADJUSTED GROSS INCOME (AGI) SUPPLEMENTAL

- Why is it necessary to certify and verify compliance with the average AGI limitations?

The Food, Conservation, and Energy Act of 2008 (the 2008 Farm Bill) provides that individuals and legal entities with average AGI in excess of a specified average AGI limitation are ineligible for payments subject to that limitation. In general, the limitations are: \$500,000 average nonfarm AGI for commodity programs; \$750,000 average farm AGI for direct payments under the Direct and Counter-cyclical Program or ACRE program; and \$1 million average nonfarm AGI for conservation programs.

All direct and indirect recipients of commodity or conservation program payments are required to complete the CCC-931, Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information. The U.S. Government Accountability Office (GAO) concluded in a recent report that, without an adequate verification process, USDA could not ensure payments were only being made to eligible recipients.

- What process has been developed to verify average AGI?

USDA has worked with the Internal Revenue Service to develop an electronic information exchange process strictly for the purpose of average AGI verification. This process electronically looks at certain line items on tax returns filed for the applicable three-year period; performs a series of calculations to arrive at the average amounts; and then compares these values to the average AGI limitations. USDA receives the results of these comparisons with indicators of whether the participant appears to exceed or not exceed the average AGI limitation amounts. No actual tax data will be included. USDA county office personnel will not view tax return information at any time during this process.

- Will there be an opportunity to provide additional information or possible explanation and appeal if the results show that it appears one or more of the average AGI limitations have been exceeded?

As part of the review and evaluation process, participants will be afforded the opportunity to provide tax returns and other information in explanation of the AGI certification. All written notifications of AGI compliance determinations will include explanations and the appropriate appeal rights. If necessary, the cases that appear to exceed the average AGI limitations will be reviewed and evaluated by FSA State office and/or headquarters personnel. The cases will not be reviewed by personnel from the local FSA office.

- What is required for USDA to verify the average AGI certification?

IRS requires written consent from the individual or legal entity to provide USDA verification of the average AGI for that individual or legal entity. This written consent is provided by using the form CCC-931, Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information. The CCC-931 form allows the selection of 2009, 2010, 2011, or 2012. Selection of "2009" on the form authorizes IRS to perform the average AGI calculations for the 2005, 2006, and 2007 tax years. Selection of "2010" on the form authorizes IRS to perform the average AGI calculations for the 2006, 2007 and 2008 tax years. Selection of "2011" on the form authorizes IRS to perform the average AGI calculations for the 2007, 2008 and 2009 tax years. Selection of "2012" on the form authorizes IRS to perform the average AGI calculations for the 2008, 2009 and 2010 tax years. The CCC-931 must be completed for the same year an individual or legal entity requested payments or benefits under programs subject to the AGI limitations.

- When must the applicant certification and consent form be completed and where does it go?

Timeliness is essential in order to avoid any delays in the issuance of program payments and the possibility of refunding program payments. It is recommended that the CCC-931 be completed at the same time as an application or request for program benefits is submitted. The completed and signed CCC-931 should be mailed or returned directly to the local FSA office or USDA Service Center. Authorized FSA personnel will record the average AGI certification and forward the CCC-931 to the IRS for completion of the verification process.

- What if the certification and consent form is not completed and returned to FSA?

Failure to provide the certification and consent form may require refund of applicable payments received from FSA and NRCS.

- Will any other USDA agency other than FSA be provided knowledge of this information returned from the IRS?

NRCS will be the only other USDA agency that will have knowledge of this information since conservation programs administered by NRCS are subject to the \$1 million average nonfarm AGI limitation for conservation programs.

- Will IRS be able to utilize the information for any other purposes and can it be disclosed to any persons or organizations outside of the Government?

IRS will only use this information for this specified purpose. The information utilized for AGI compliance and verification purposes is not subject to disclosure under the Freedom of Information Act (FOIA). Furthermore, IRS and USDA are the only Federal, State, Local government agencies, Tribal agencies, or nongovernmental entities allowed by statute, regulation, or Routine Use to gain any measure of access to the information collected by the CCC-931. And, IRS and USDA access to the information collection is highly limited, extending only to that access required by the specified purpose.

Jefferson/Clark Farm Service
Agency
210 South 5th West
Rigby, Idaho 83442



PRESORTED STANDARD
U.S. POSTAGE PAID
Kansas City, MO
PERMIT No. BM-2175

Visit Idaho's FSA Website at: <http://www.fsa.usda.gov/id>

2011/ 2012 Dates to Remember!

<i>Ongoing</i>	: Continuous CRP signup
<i>December 26, 2011</i>	: Office Closed for Christmas Day
<i>January 2, 2012</i>	: Office Closed for New Year's Day
<i>January 16, 2012</i>	: Office Closed for Martin Luther King Jr.'s Birthday
<i>January 23, 2012</i>	: Sign-up for the 2012 DCP/ACRE programs begin
<i>January 31, 2012</i>	: Deadline for LDP's on Unshorn Lamb Pelts and Wool
<i>February 20, 2012</i>	: Office Closed for Presidents' Day
<i>March 31, 2012</i>	: Final date to request loan/LDP on 2011 crop barley, canola, honey, oats, rapeseed, wheat, flaxseed, and sesame seed
<i>May 31, 2012</i>	: Final date to request loan/LDP on 2011 crop corn, dry peas, grain sorghum, lentils, mustard seed, safflower seed, small chickpeas, soybeans, sunflower seed
<i>June 1, 2012</i>	: Deadline to sign into 2012 DCP/ACRE programs

December 2011 Interest Rates

1.500%	Farm Operating – Direct
3.375%	Farm Ownership – Direct
1.500%	Farm Ownership – Direct Down Payment, Beginning Farmer or Rancher
1.125%	Commodity Loans
1.500%	FSFL (Farm Storage Facility Loans) with 7-year loan terms
2.125%	FSFL with 10-year loan terms
2.375%	FSFL with 12-year loan terms

USDA is an equal opportunity provider and employer