

**UNITED STATES DEPARTMENT OF AGRICULTURE**

Farm Service Agency  
Washington, DC 20250

<b>Common Management and Operating Provisions 1-CM (Revision 3)</b>	<b>Amendment 47</b>
---	---------------------

**Approved by:** Deputy Administrator, Farm Programs



**Amendment Transmittal**

**A Reasons for Amendment**

Subparagraphs 122 A and 178.8 B have been amended to remove the requirement about revocable trusts being required to obtain an EIN upon appointment of a third party as trustee or successor trustee, as this is policy governed by IRS and not FSA.

Subparagraph 769 A has been amended to:

- remove the requirement for spouses “with” signature authority to be loaded in the Fiduciary File
- clarify that only spouses denied signature authority according to paragraph 707, shall be loaded in the Fiduciary File.

<b>Page Control Chart</b>		
<b>TC</b>	<b>Text</b>	<b>Exhibit</b>
	6-2.5, 6-2.6 7-62.5, 7-62.6 25-237, 25-238	



122 Obtaining ID Number (Continued)

A Obtain ID Number (Continued)

Condition	Action
Corporation, LLC, Limited Partnership, valid Irrevocable Trust and Estate	Obtain EIN of entity and stockholders, partners, beneficiaries, or heirs *--according to 1-PL and 4-PL.
Revocable Trust and One Member LLC	Obtain TIN (SSN or EIN) as applicable.  <b>Note:</b> During the lifetime of the grantor of a receivable trust, and while the grantor is serving as trustee of his or her revocable trust, the grantor's SSN may be used as the revocable trust's TIN unless otherwise required by State law.--*



## 178.6 Establishing LLC's in SCIMS

### A Purpose

LLC's shall be loaded in SCIMS using **either** of the following:

- a customer's Social Security number  
\* \* \*
- a Federal EIN.

**\*--Note:** If a customer is a 1 member LLC using their personal Social Security number for LLC, that same Social Security number shall **not** be entered in SCIMS for the respective customer as an individual, nor shall they receive monetary benefits from FSA as an individual or a member of another entity using their personal Social Security number.

### B Loading LLC in SCIMS

When entering a new or updating an existing LLC in SCIMS, Service Centers shall enter the customer's name as it appears on the LLC's operating agreement.

LLC should be entered in SCIMS as a business customer with a Federal EIN, Social Security number, or no TIN.--\*

**Note:** If no TIN was entered in SCIMS, a customer ID number will be assigned. Customer ID numbers will **not** be eligible to receive payments.

\* \* \*

## 178.7 Establishing Irrevocable Trusts in SCIMS

### A Purpose

Irrevocable trusts shall be loaded in SCIMS using a Federal EIN.

**178.7 Establishing Irrevocable Trusts in SCIMS (Continued)****B Loading an Irrevocable Trust in SCIMS**

When entering a new or updating an existing irrevocable trust in SCIMS, Service Centers shall enter the irrevocable trust's name as it appears on the trust documents.

The irrevocable trust should be entered in SCIMS as a business customer with a Federal EIN or no tax ID number.

**Note:** If no TIN was entered in SCIMS, a customer ID number will be assigned. Customer ID numbers will **not** be eligible to receive payments.

**178.8 Establishing a Revocable Trust in SCIMS****A Purpose**

Revocable trusts shall be loaded in SCIMS:

- using a Federal EIN or Social Security number, if applicable, or no tax ID number
- selecting "Revocable Trust" as the business type.

**B Loading a Revocable Trust in SCIMS**

When entering a new or updating an existing revocable trust in SCIMS, Service Centers shall enter the revocable trust by using the trust's name as it appears on the trust documents.

The revocable trust should be entered in SCIMS as a business customer with a Federal EIN, Social Security number, or no tax ID number.

**Notes:** If no TIN was entered in SCIMS, a customer ID number will be assigned. Customer ID numbers will **not** be eligible to receive payments.

During the lifetime of the grantor of a revocable trust, and while the grantor is serving as trustee of his or her revocable trust, the grantor's Social Security number may be \*--used as the revocable trust's TIN unless otherwise required by State law.--\*

If customers elect to use their personal Social Security number for a revocable trust, that same Social Security number shall **not** be entered in SCIMS for the respective customer as an individual or member of another entity, nor shall they receive monetary benefits from FSA, as an individual using their personal Social Security number.

**\*--768 Recording Non-FSA Power of Attorney (Continued)**

**G Non-FSA Power of Attorney Detail Screen**

The Non-FSA Power of Attorney Detail Screen will be displayed with the details of the record selected on the Fiduciary Relationships Report Screen. Data can no longer be revised or deleted since the non-FSA power of attorney has been recorded. CLICK "Return" and the Fiduciary Relationships Home Screen will be displayed.

The following is an example of the Non-FSA Power of Attorney Detail Screen.

**USDA** United States Department of Agriculture  
**Farm Service Agency** Fiduciary

Home Eligibility Business File Combined Producers Payment Limitations Recording County Subsidiary Print Reports Fiduciary LogOut

**Fiduciary Menu**  
 Welcome: Bobbie Butler  
 User Role: FSA

**Fiduciary Relationships**  
 Record Deceased  
 Record Conservatorship  
 Record Guardianship  
 Record FSA Power of Attorney  
 Record Non-FSA Power of Attorney  
 Record Spousal Signature Authority  
 Search Fiduciary Relationships  
 Update Fiduciary Relationships  
 Fiduciary Relationships Report

[Fiduciary > Non-FSA Power of Attorney Detail](#)

**Non-FSA Power of Attorney Detail** Printer Friendly

**Grantor**

Name	Tax ID	Address	City	State	Zip Code
DALTON BLAKE	0006 S	1215 H ST	JANSEN	MS	38632

**Attorney-In-Fact**

Name	Tax ID	Address	City	State	Zip Code
ALEX BOSTON	0006 S	PO BOX 44	HICKORY FLAT	MS	38633

**Limitations**  
 No Limitations

**Recording Office**

State	Service Center
Mississippi	CLARKSDALE SERVICE CENTER

Effective Date 06/02/2007  
 OGC Review Date 06/30/2009  
 Revoked/Cancelled Date  
 Reason for Revocation/Cancellation  
 Explanation for Reason "Other"

[Return](#)

769 Recording Spousal Signature Authority

A Overview

The “Record Spousal Signature Authority” option shall be used to record spouses without signature authority for each other.

B Record Spousal Signature Authority Screen

\*--To record spouses denied signature authority according to paragraph 707, CLICK “Record Spousal Signature Authority” on the Fiduciary Relationship Menu. The following is an example of Record Spousal Signature Authority Screen before any selections have been made.

The screenshot shows the 'Record Spousal Signature Authority' screen within the USDA Farm Service Agency's Fiduciary system. The page includes a navigation menu on the left with options like 'Record Deceased', 'Record Conservatorship', and 'Record Spousal Signature Authority'. The main content area is titled 'Record Spousal Signature Authority' and contains several sections: 'Principal' with a table for Name and Tax Id, 'Signature Authority' with radio buttons for 'Partner has signing authority' and 'Partner does not have signing authority', and a 'Revocation Date' field. Below this is a similar section for 'Principal/Spouse'. The 'Stipulations' section has a text area. The 'Recording Office' section includes dropdown menus for 'State' (Mississippi) and 'Service Center' (CLARKSDALE SERVICE CENTER). At the bottom, there are fields for 'Revoked/Cancelled Date', 'Reason for Revocation/Cancellation', and an 'Explanation for Reason "Other"' text area. A 'Preview Completed Spousal Signature Authority' button is located at the bottom of the form.

--\*