

UNITED STATES DEPARTMENT OF AGRICULTURE

Farm Service Agency
Washington, DC 20250

**Web-Based Subsidiary Files
for 2009 and Subsequent Years
3-PL (Revision 2)**

Amendment 11

Approved by: Deputy Administrator, Farm Programs



Amendment Transmittal

A Background

6-PL provides instructions and uniform methods to:

- apply direct attribution for payment limitation purposes
- determine payment eligibility for each program participant.

This handbook has been updated to include references to 6-PL.

B Reasons for Amendment

Multiple paragraphs and subparagraphs have been amended to include references to 6-PL.

Subparagraph 26K has been amended to include a note indicating an IRS determination will override and update a previous determination of “Compliant – FSA Determined”.

Subparagraphs 552 A and C have been amended to specify member contribution is available in 2009 and subsequent years.

Amendment Transmittal (Continued)

Page Control Chart		
TC	Text	Exhibit
	1-1 through 1-4 2-3, 2-4 3-9, 3-10 3-29, 3-30 3-37 through 3-40 3-40.5, 3-40.6 3-40.9, 3-40.10 3-69 through 3-72 3-93, 3-94 4-1, 4-2 4-15, 4-16 4-21, 4-22 4-31, 4-32 4-37, 4-38 4-71, 4-72 5-3, 5-4 5-29 through 5-32 8-77, 8-78 10-3, 10-4 10-195, 10-196 10-513, 10-514 10-593 through 10-596	

Part 1 General Information

1 Purpose

A Handbook Purpose

This handbook provides instructions for accessing and updating web-based Subsidiary System files. Subsidiary files are used to assist State and County Offices in recording the following:

- determinations for direct attribution
- payment eligibility for each program participant.

B Purpose of Subsidiary Files

Information recorded in the subsidiary files is used by various processes, especially automated payment processes, to determine whether applicants are eligible for program benefits and the amount of the program benefit that can be issued.

2 Sources of Authority and Related Handbooks

A Sources of Authority

See:

- 4-PL, paragraph 3 for additional information on the legislative history of payment limitation and payment eligibility provisions for 2009 through 2013
- 5-PL, paragraph 3 for additional information on the legislative history of payment *--limitation and payment eligibility provisions for 2014 through 2020
- 6-PL, paragraph 3 for additional information on the legislative history of payment limitation and payment eligibility provisions for 2021 and subsequent years.--*

B Authority for Payment Limitation and Eligibility Provisions

Authority for payment limitation and payment eligibility provisions is in Food Security Act of 1985, Sections 1001, 1001A, 1001B, 1001C, and 1001 D, as amended.

C Authority for HELC and WC Provisions

Authority for HELC and WC provisions is in the Food Security Act of 1985, as amended by:

- Pub. L. 101-28
- Pub. L. 110-246
- Food, Agriculture, Conservation, and Trade Act of 1990
- Federal Agriculture Improvement and Reform Act of 1996.

D Authority for Controlled Substance Violations

Authority for controlled substance violations is provided by Food Security Act of 1985, Section 1764, 99 Stat. 1354, 1652 (21 U.S.C. 881a), as amended.

E FSA Handbooks

The following provides FSA handbooks related to the web-based Subsidiary System.

Handbook	Purpose
1-CM	Information for: <ul style="list-style-type: none"> • recording and updating name and address information in Business Partner • controlled substance violations • FCI linkage requirements.
6-CP	Provides instructions and procedure for administering HELC and WC provisions.

2 Sources of Authority and Related Handbooks (Continued)

E FSA Handbooks (Continued)

Handbook	Purpose
1-PL	Provides: <ul style="list-style-type: none"> instructions and uniform methods for State and County Offices to determine: <ul style="list-style-type: none"> “persons” for payment limitation purposes payment eligibility for each program participant combination policy.
3-PL	Provides instructions for accessing and updating web-based Subsidiary System files. Subsidiary files are used to assist State and County Offices in recording: <ul style="list-style-type: none"> COC “person” determination information information about producer payment eligibility member information for joint operations and entities.
4-PL	Provides instructions and uniform methods for 2009 through 2013 for State and County Offices to: <ul style="list-style-type: none"> apply direct attribution for payment limitation purposes determine payment eligibility for each program participant.
5-PL	*--Provides instructions and uniform methods for 2014 through 2020 for--* State and County Offices to: <ul style="list-style-type: none"> apply direct attribution for payment limitation purposes determine payment eligibility for each program participant.
--6-PL	Provides instructions and uniform methods for 2021 and subsequent years for the State and County Offices to: <ul style="list-style-type: none"> apply direct attribution for payment limitation purposes determine payment eligibility for each program participant.--
Applicable program handbooks	Provides information on how data is used in the subsidiary files to determine producer eligibility and the application of payment limitation provisions.

3 CCC-770 ELIG 2014

A Background

For 2014 and subsequent years, CCC-770 ELIG 2014 is:

- **not** mandatory
- considered a management tool to help address deficiencies identified by a review or spot check.

B CCC-770 ELIG 2014 Payment Eligibility Checklist

CCC-770 ELIG 2014 does **not** supersede or replace procedure. County Offices:

- are **not** mandated to complete CCC-770 ELIG 2014 unless required by SED, STC or designee, DD, or CED
- may use CCC-770 ELIG 2014 as a reminder of the most frequent errors in determinations and certifications when dataloading the web-based Subsidiary System
- **must** recognize that the questions asked on CCC-770 ELIG 2014 are very general in nature and may **not** address every conceivable situation about payment eligibility.

10 Recording County

A Introduction

Every producer in Business Partner with at least one FSA legacy link will have an eligibility record and recording county. This is important because **only** the recording county will have the ability to update subsidiary customer records with the exception of combined producer records.

Note: Every combined producer record has a combined producer recording county with the ability to update the record. See paragraph:

- 99 for combined producer recording county
- 100 for updating combined producer recording county.

Regardless of how the recording county is established, after it is established, **only** the existing recording county can request a change to assign another county as the recording county.

B Establishing Recording County

When a new FSA customer is entered in Business Partner, the Subsidiary System establishes a recording county. A new FSA customer is someone added to Business Partner for the first time, and linked to 1 or more counties at that time. The following table describes how the Subsidiary System assigns a recording county to a new FSA customer.

IF the new FSA customer is linked to...	THEN...
1 county in Business Partner	that county is assigned as the recording county.
2 or more counties at the same time in Business Partner	the ZIP Code process (subparagraph C) is used to assign the recording county.

10 Recording County (Continued)

C ZIP Code Process

The following steps will be taken when the Subsidiary System **must** use the ZIP Code process to assign an FSA customer a recording county.

Step	Action	Results
1	From the FSA producer's home address ZIP Code, subtract each County Office ZIP Code with a link to the FSA customer.	Arrange the results in ascending order.
2	Find the result with the smallest difference between ZIP Codes.	This County Office is the recording county.
3	If 2 County Offices have the same result, then find the County Office ZIP Code with the lowest numerical ZIP Code.	

Note: Only 1 county can be assigned as the recording county. CMA counties are ineligible to be the recording county.

D Changing Recording County

There is an option that will allow the recording county to be changed. When the recording county relinquishes their responsibility, the ability to update that producer record will be lost.

The recording county user may change the recording county on Subsidiary Recording County *--Screen SUBWEB009. See 6-PL, subparagraph 20 B for additional information about recording county change requests and COC approval.--*

The following is an example of Subsidiary Recording County Screen SUBWEB009.

Subsidiary Home About Subsidiary Help Contact Us Exit Subsidiary Logout of eAuth	
Eligibility Business File Combined Producers Payment Limitations Recording County Subsidiary Print Reports	
Links Get Change Alerts Customer Search	Customer Name: Farmer, John Recording County: Lincoln - Arkansas IRS Response Code: TIN and Name match
<input type="radio"/> Desha - Arkansas <input type="radio"/> Drew - Arkansas <input checked="" type="radio"/> Lincoln - Arkansas	
Screen ID: SUBWEB009	

23 Actively Engaged Determination Information

A Introduction

Data in the Subsidiary Eligibility Screen, “Actively Engaged” section is used to determine producer eligibility based on the actively engaged in farming provisions. See:

- 4-PL, subparagraph 11 A for a list of program benefits covered by actively engaged in farming provisions for 2009 through 2013
- 5-PL, subparagraph 15 A for a list of program benefits covered by actively engaged in *--farming provisions for 2014 through 2020
- 6-PL, subparagraph 34 A for a list of program benefits covered by actively engaged in farming provisions for 2021 and subsequent years.--*


B Example of Subsidiary Eligibility Screen, “Actively Engaged” Section

The following is an example of the “Actively Engaged” section.


Actively Engaged

COC Determination

<input type="radio"/> Actively Engaged	<input checked="" type="radio"/> Not Filed
<input type="radio"/> Awaiting Determination	<input type="radio"/> Awaiting Revision
<input type="radio"/> Not Actively Engaged	<input type="radio"/> Exempt

Date Documentation Filed by Producer 

☐ Update "AD-1026 Date Continuous Certification/Authorization Signed by Producer" with above date

COC Determination Date 

23 Actively Engaged Determination Information (Continued)

C Fields Applicable to Actively Engaged Determinations

The following provides fields applicable to “actively engaged in farming” determinations.

Field	Option	Explanation
“COC Determination”	“Actively Engaged”	Producer has filed the required documentation and COC has determined the producer meets the “actively engaged in farming” provisions.
	“Not Filed”	Producer has not filed the documentation necessary for an “actively engaged in farming” determination.
	“Awaiting Determination”	Producer has filed all documentation required for an actively engaged in farming determination; however, the COC determination has not been completed.
	“Awaiting Revision”	Producer has revised the documentation required for an “actively engaged in farming” determination; however, COC has not completed the new “actively engaged in farming” determination.
	“Not Actively Engaged”	COC has determined the producer does not meet the “actively engaged in farming” provisions.
	“Exempt”	Producer is an Indian Tribal Venture and is exempt from actively engaged provisions under the 2008 Farm Bill provisions. The system will default to this value when the selected producer is an Indian Tribal Venture. Users will not be able to change the defaulted option.

25 AD-1026 Certification Information (Continued)

D Error Messages (Continued)

Message	Reason for Message	Corrective Action
"Date First Time Producer Filing AD-1026 cannot be prior to 06/30/2014."	User entered a date 3-29 before 06/30/2014 for the "Date First Time Producer Filing AD-1026".	Take either of the following actions: <ul style="list-style-type: none"> remove date from "Date First Time Producer Filing AD-1026" update "Date First Time Producer Filing AD-1026" on or after 06/30/2014.
"Must enter the date for the First Time Producer Filing AD-1026."	User indicated producer is filing AD-1026 for the first time; however, the "Date First Time Producer Filing AD-1026" was not entered.	Take either of the following actions: <ul style="list-style-type: none"> update "First Time Producer Filing AD-1026" to "No" update the "Date First Time Producer Filing AD-1026" on or after 06/30/2014.
--"Producers Affiliate Violation applicable to RMA must be "No" when AD-1026 certification is not "Affiliate Violation"."	User indicated both of the following: <ul style="list-style-type: none"> "Yes" the producer's affiliate violation is applicable to RMA AD-1026 certification is not "Affiliate Violation". 	Take either of the following actions: <ul style="list-style-type: none"> update AD-1026 certification to "Affiliate Violation" (if applicable) update the Affiliate Violation applicable to RMA to "No".--

E Field Default Values

When new eligibility records are created, AD-1026 field values are defaulted according to the following.

Field	Default Value
"Certification"	"Not Filed", indicating the producer has not certified compliance and agreement with HELC/WC provisions.
"First Time Producer Filing AD-1026"	"No".
--"Is the Producer's Affiliate Violation Applicable to RMA?"--	
"Referred to NRCS"	
"Date Referred to NRCS"	"Blank".
"Date First Time Producer Filing AD-1026"	
"AD-1026 Date of Continuous Certification Signed by Producer"	

26 AGI - 2014 and 2018 Farm Bills Determination Information**A Introduction**

The Agricultural Act of 2014, Pub L. 113-79, and the Agriculture Improvement Act of 2018 stipulate that a person or legal entity will **not** be eligible to receive certain program benefits during a crop, fiscal, or program year, as appropriate, if the average AGI for the 3 preceding tax years for the person or legal entity exceeds \$900,000.

Data in the Eligibility System, “Adjusted Gross Income – 2014 and 2018 Farm Bills” section is used to determine producer eligibility based on the AGI provisions. See 5-PL, Part 6 for additional information about determining producer eligibility with AGI provisions for years *--2014 through 2020. See 6-PL, Part 8 for additional information about determining producer eligibility with AGI provisions for 2021 and subsequent years.--*

B Exempt Business Types

The AGI software is designed to prevent users from updating the AGI eligibility certification/determination for joint operations and entities that are exempt from the AGI provisions.

Entity	Entity Type
General Partnership	02
Joint Venture	03
Federally Owned	08
State Owned	09
Public School	13
BIA	14
Indian Tribal Venture	20

26 AGI - 2014 and 2018 Farm Bills Determination Information (Continued)

G Updating AGI - 2014 and 2018 Farm Bills Producer Certification

Following acceptance of the completed CCC-941 **and** user updating the producer certification to “Filed CCC-941”, the Adjusted Gross Income - 2014 and 2018 Farm Bills IRS determination will automatically update after CCC-941 is processed by IRS. The process will occur on a weekly basis as soon as the IRS file is received. The table in subparagraph D describes the certifications. See 5-PL, Part 6 for additional information on submitting and processing CCC-941’s for years 2014 through 2020. See 6-PL, Part 8 for additional information on submitting and processing CCC-941’s for 2021 and subsequent years.--*

County Office users:

- are responsible for updating customers who file CCC-941
- are responsible for sending CCC-941 to IRS for processing if the customer certifies they do **not** exceed \$900,000
- must **not** send CCC-941 to IRS for processing for the following:
 - customer certifies they exceed \$900,000
 - “Exempt” type customers as described in subparagraph B
 - Indians represented by BIA with no tax ID.

Exception: Beginning in Subsidiary year 2020, if the system automatically determines the customer as “Compliant – FSA Determined” when the producer certification is updated to “Filed CCC-941”, users are not required to send CCC-941 to IRS unless the customer is applying for an FSA or NRCS multi-year Conservation Program.

26 AGI - 2014 and 2018 Farm Bills Determination Information (Continued)

G Updating AGI - 2014 and 2018 Farm Bills Certification/COC Determination (Continued)

- will access the web-based Eligibility System according to paragraph 22 and perform the following steps.

Step	Action
1	On the Eligibility Page, navigate to the “Adjusted Gross Income - 2014 and 2018 Farm Bills” section.
2	<p>If the producer’s and/or agent’s certification of average AGI indicated:</p> <ul style="list-style-type: none"> • does not exceed \$900,000, CLICK “Filed CCC-941” under “\$900,000 Total Income Producer Certification” • exceeds \$900,000, CLICK “Not Met - Producer” under “\$900,000 Total Income Producer Certification”. <p>Enter the date the producer filed CCC-941 in the “Date Documentation Filed by Producer” field.</p> <p>CLICK “Submit”.</p>
3	<p>On the Validation Page, verify the changes for the producer are correct, and click 1 of the following:</p> <ul style="list-style-type: none"> • “Accept”, if the changes are correct • “Revise”, if the changes need to be updated • “Cancel”, if the changes should not have been made.
4	<p>The Eligibility Page will be redisplayed with the updates to the producer.</p> <p>*--Note: Beginning in Subsidiary year 2020, a message will indicate the IRS Determination was automatically updated or not updated to “Compliant – FSA Determined”. The message will also indicate whether CCC-941 should be sent to IRS.--*</p>

26 AGI - 2014 and 2018 Farm Bills Determination Information (Continued)

H Updating AGI - 2014 and 2018 Farm Bills State Office/SED Determinations

Authorized State Office users have the ability to review and update the State Office/SED determination, when applicable. * * *

*--See the following for additional information on FSA reviews and compliance determinations:

- subparagraph I regarding customers with no match in Business Partner/SCIMS
- 5-PL, paragraph 308 for years 2014 through 2020
- 6-PL, paragraph 485 for 2021 and subsequent years.--*

Authorized State Office users must access the web-based Eligibility System according to paragraph 22 and perform the following steps when the case has been reviewed by the State Office and/or SED and a determination has been made.

Step	Action
1	On the Eligibility Page, navigate to the “Adjusted Gross Income - 2014 and 2018 Farm Bills” section.
2	<p>If the determination was made that the producer:</p> <ul style="list-style-type: none"> • meets AGI provisions, then under “State Office/SED Determination”, CLICK “Compliant - Review” • does not meet AGI provisions, then under “State Office/SED Determination”, CLICK “Not Compliant - Review” • mismatch is verified and resolved from the IRS Mismatch Report and the report displays the producer as “Compliant - Producer” or “Compliant - Less Than 3 Years”, then under “State Office/SED Determination”, CLICK “Mismatch Verified”. <p>In the “State Office/SED Determination Date” field, enter date the determination was made.</p> <p>CLICK “Submit”.</p>
3	<p>On the Validation Screen verify the changes for the customer are correct and click 1 of the following:</p> <ul style="list-style-type: none"> • “Accept”, if the changes are correct • “Revise”, if the changes need to be updated • “Cancel”, if the changes should not have been made.
4	The Eligibility Page will be redisplayed with the updates to the customer.

--26 AGI - 2014 and 2018 Farm Bills Determination Information (Continued)--

I Customer Data in Business Partner With No Match in IRS

Customer data in Business Partner that does **not** match IRS data will **not** automatically process. County Offices should ensure that customers recorded in Business Partner contain the same tax ID, tax ID type, customer name as verified from acceptable IRS documentation, IRS Response Code is validated, and Business Partner is updated as needed. If the customer data provided on CCC-941 does **not** match IRS data, the AGI determination will **not** automatically update.

An IRS Mismatch Report is available identifying customers that do **not** match IRS data. State Offices will be responsible for working with their County Offices to correct customers listed on the IRS Mismatch Report by correcting the customer's data in Business Partner and resubmitting CCC-941.

There are valid exceptions on the IRS Mismatch Report for specific types of customers, as follows.

IF a customer...	THEN Business Partner data will not match IRS data because...
recently changed their name	IRS may not have received tax records for the customer using their new name. As such, the name in Business Partner will not match and the customer will be included on the IRS Mismatch Report if the IRS Response Code is not validated in Business Partner with "TIN and Name Match" or "Manually Validated", but the customer is valid in both systems.
is a business and files its business taxes on their individual tax return	IRS may return the individual name associated with the business. As such, the name for the business in Business Partner will not match and the customer will be included on the IRS Mismatch Report if the IRS Response Code is not validated in Business Partner with "TIN and Name Match" or "Manually Validated", but the customer is valid in both systems.

Note: County Offices must:

- ensure that the IRS response Code is validated in Business Partner with "TIN and Name Match" or "Manually Validated"
- **not** update the customer name in Business Partner for these types of customers to try to get the AGI data to update in the web-based Eligibility System.

Customers will be included on the IRS Mismatch Report and an indicator is available to provide the appropriate determination. County Offices are responsible for working with their

--State Office to update AGI 2014 and 2018 Farm Bills State Office/SED determination.--

Authorized State Office users will have the ability to update the State Office/SED determination to "Mismatch Verified" or "Not Compliant - Review", based on the information provided on the IRS Mismatch Report.

26 AGI - 2014 and 2018 Farm Bills Determination Information (Continued)

J Steps for Timely AGI Determination

County Offices will ensure that an IRS determination or State Office/SED determination is received within 180 days of the producer certifying to not exceeding the \$900,000 threshold.

Producers who filed CCC-941 are AGI eligible for 180 days from the producer certification date while waiting on the IRS determination or State Office/SED determination.

Producers will be determined AGI ineligible for programs that are mandated under the 2014 and 2018 Farm Bills when the producer has filed CCC-941, and has not received an IRS determination or State Office/SED determination within 180 days of their certification date. If the producer previously received payments for programs mandated under the 2014 and 2018 Farm Bills, the producer's payment will automatically be displayed on the Pending Overpayment Report after 180 days. If a payment is attempted for the producer, the producer's payment will be displayed on the Nonpayment Report.

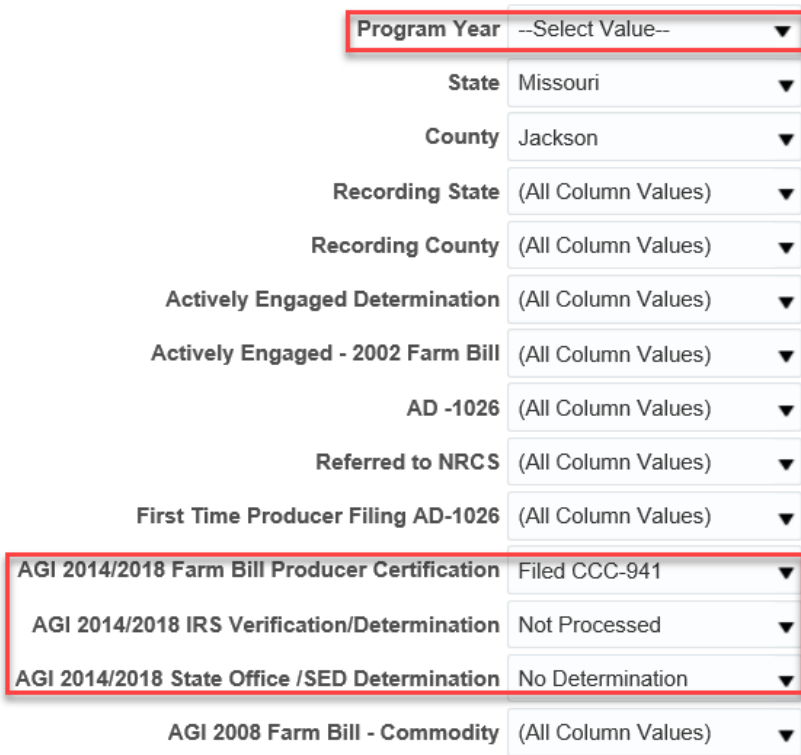
County Offices are responsible for performing the following steps when a producer provides CCC-941 to ensure a timely AGI determination.

Step	Action
1	Ensure that the customer name and tax ID are legible and match how the customer files taxes.
2	<p>Ensure that the customer name and tax ID in Business Partner match CCC-941.</p> <p>Reminder: The TIN verification process through MIDAS/Business Partner is separate from the AGI compliance verification process.</p> <p>Generate reports from Business Partner to identify customers where the IRS Tax ID verification response returned an error. Business Partner also identifies whether the customer record is the "paying entity" (DPE Flag). Use Business Partner to assist in determining what actions should be taken to resolve records of AGI mismatches or failed verifications.</p>
3	Ensure that the AGI 2014 and 2018 Farm Bills producer certification in Subsidiary is updated as described in subparagraph G prior to mailing CCC-941 to IRS.
4	Ensure that the AGI 2014 and 2018 Farm Bills producer certification date is entered accurately in Subsidiary with the date the producer filed CCC-941.
5	<p>*--Send CCC-941 and IRS-3210 to IRS. See 6-PL for additional information.--*</p> <p>Note: Beginning in Subsidiary year 2020, if the system automatically determines the customer as "Compliant – FSA Determined", users are not required to send CCC-941 to IRS unless the customer is applying for an FSA or NRCS multi-year Conservation Program.</p>

26 AGI - 2014 and 2018 Farm Bills Determination Information (Continued)

J Steps for Timely AGI Determination (Continued)

*--

Step	Action
6	<p>Review the “Common Producer Eligibility” report in Enterprise Data Warehouse (EDW) weekly to determine if a producer has filed CCC-941 and has not received an IRS determination or State Office/SED determination for all years applicable to the AGI 2014 and 2018 Farm Bills.</p> <p>Select the following filters on the Common Producer Eligibility Report to determine if a producer has not received a determination:</p> <ul style="list-style-type: none"> • Program Year = empty/select value or select the specific year • AGI 2014/2018 Farm Bill Producer Certification = “Filed CCC-941” • AGI 2014/2018 IRS Verification/Determination = “Not Processed” • AGI 2014/2018 State Office/SED Determination = “No Determination” <p>Click “Apply” to generate the report. An option is available to “Export” the report to a CSV file. See 12-CM for additional information regarding EDW.</p> <div style="text-align: center;">  </div> <p>Note: The “County Eligibility Report” is also available under the Subsidiary Reports tab in the Subsidiary system to filter reports (See paragraph 305). However, utilizing the EDW report will provide additional information for producers regarding the date AGI 2014/2018 Farm Bill documentation was filed.</p>

--*

26 AGI - 2014 and 2018 Farm Bills Determination Information (Continued)

K Automatic Compliant FSA Determination

Beginning in Subsidiary year 2020, the system will perform a process to automatically determine if the customer is compliant based on the IRS and/or State Office/SED Determination in the three prior years.

The following provides a table describing when the AGI 2014/2018 Farm Bill IRS Determination is automatically updated to “Compliant – FSA Determined”.

WHEN the AGI 2014/ 2018 Farm Bill Producer Certification is updated to...	AND the AGI 2014/2018 Farm Bill State Office/ SED Determination is any of the following in the 3 prior years...	AND the AGI 2014/2018 Farm Bill IRS Determination is any of the following in the prior 3 years...	THEN...
“Filed CCC-941”	<ul style="list-style-type: none"> • “Compliant Review” • “Mismatch – Verified” 		The AGI 2014/2018 Farm Bill IRS Determination is automatically updated to “Compliant – FSA Determined”. Do not send CCC-941 to IRS unless the producer is applying for an FSA or NRCS multi-year conservation program.
	“No Determination”	<ul style="list-style-type: none"> • “Compliant – Producer” • “Compliant – Less Than 3 Years” • “Compliant – FSA Determined” in prior year -1 or prior year -2 only 	
	“Not Compliant – Review”		The AGI 2014/2018 Farm Bill IRS Determination is not automatically updated. Send CCC-941 to IRS.
	“No Determination”	<ul style="list-style-type: none"> • “Not Processed” • “Not Compliant” • “Failed Verification” • “Compliant – FSA Determined” in prior year only 	
“Not Met – Producer”			The AGI 2014/2018 Farm Bill IRS Determination is not automatically updated since the customer self-certified to exceeding the \$900,000 threshold. Do not send CCC-941 to IRS.

***--Important:** When a CCC-941 is mailed to IRS and an IRS determination is received, the determination will override any previous determination.--*

26 AGI - 2014 and 2018 Farm Bills Determination Information (Continued)

***--K Automatic Compliant FSA Determination (Continued)**

Example: AGI 2014/2018 Farm Bill Producer Certification is updated for producer John Farmer to “Filed CCC-941 in year 2020”:

- Year 2019 – IRS Determination = “Compliant - Producer” and State Office/SED Determination = “No Determination”
- Year 2018 – IRS Determination = “Compliant – Less than 3 years” and State Office/SED Determination = “No Determination”
- Year 2017 – IRS Determination = “Not Processed” and State Office/SED Determination = “Compliant - Review”.

AGI 2014/2018 Bill IRS Determination for producer John Farmer is automatically updated to “Compliant – FSA Determined” in year 2020 and a message will display on the Subsidiary page, “AGI 2014/2018 Farm Bill IRS Determination was automatically determined as “Compliant” by FSA based on the prior 3 years. **Do not** mail CCC-941 to IRS unless the producer is applying for FSA or NRCS multi-year conservation program contract.--*

30 Cash Rent Tenant Determination Information

A Introduction

Data in the Subsidiary Eligibility Screen, “Cash Rent Tenant” section is used to determine producer eligibility based on the cash rent provisions. See:

- 4-PL, subparagraph 11 A for a list of program benefits covered by cash rent provisions for 2009 through 2013
- 5-PL, subparagraph 15 A for a list of program benefits covered by cash rent provisions *--for 2014 through 2020
- 6-PL, subparagraph 34 A for a list of program benefits covered by cash rent provisions for 2021 and subsequent years.--*

B Example of Subsidiary Eligibility Screen, “Cash Rent Tenant” Section

Following is an example of the “Cash Rent Tenant” section.

Cash Rent Tenant

COG Determination

Does the producer meet the cash rent tenant provisions?

<input checked="" type="radio"/> Eligible	<input type="radio"/> Partially Eligible
<input type="radio"/> Ineligible	<input type="radio"/> Not Applicable
<input type="radio"/> Awaiting Determination	<input type="radio"/> Exempt

Cropland Factor

30 Cash Rent Tenant Determination Information (Continued)

C Fields Applicable to Cash Rent Determinations

The following provides fields applicable to cash rent tenant determinations.

Field	Option	Explanation
“COC Determination”	“Eligible”	COC has determined that the producer fully meets the cash rent tenant provisions on all acreage in the farming operation.
	“Partially Eligible”	COC has determined that the producer does not meet the cash rent tenant provisions; however, the producer is eligible on land that is owned.
	“Ineligible”	COC has determined that the producer does not meet the cash rent tenant provisions on any acreage in the farming operation.
	“Not Applicable”	Producer has filed the required documentation and the COC has determined the cash rent provisions do not apply because the producer does not cash rent any land.
	“Awaiting Determination”	Producer has filed the required documentation; however, a COC determination has not been completed.
	“Exempt”	Producer is an Indian Tribal Venture and is exempt from cash rent tenant provisions under the 2008 Farm Bill provisions. The system will default to this value when the selected producer is an Indian Tribal Venture. Users will not be able to change the defaulted option.
“Cropland Factor”	<p>The cropland factor is set based on the “COC Determination” option selected.</p> <p>Note: See:</p> <ul style="list-style-type: none"> • 4-PL, paragraph 64 for additional information about computing cropland factors for years 2009 through 2013 • 5-PL, paragraph 94 for additional information about computing cropland factors for years *--2014 through 2020 • 6-PL, paragraph 177 for additional information about computing cropland factors for 2021 and subsequent years.--* 	
	IF the “COC Determination” selected is...	THEN the cropland factor must be...
	“Eligible”	1.0000.
	“Partially Eligible”	<ul style="list-style-type: none"> • greater than 0.0000 • less than 1.0000.
	“Ineligible”	0.0000.
	“Not Applicable”	1.0000.
	“Awaiting Determination”	0.0000.
	“Exempt”	1.0000.

30 Cash Rent Tenant Determination Information (Continued)

D Error Messages

The following provides error messages that may be displayed when updating cash rent tenant eligibility data.

Message	Reason for Message	Corrective Action
“Cropland factor cannot be overridden based on the COC determination selected.”	User attempted to change the cropland factor from 1.0000 or 0.0000 but did not select “Partially Eligible” as the COC determination.	Take either of the following actions: <ul style="list-style-type: none"> enter a cropland factor of 1.0000 or 0.0000 based on the provisions of subparagraph C select “Partially Eligible” as the COC determination.
“Cropland factor not applicable for the COC determination selected.”	User selected an option other than “Partially Eligible” as the COC determination”, but the cropland factor is: <ul style="list-style-type: none"> greater than zero less than 1.0000. 	
“Cropland factor must be manually computed and entered based on the COC determination selected.”	User selected “Partially Eligible” as the COC determination, but did not change the cropland factor from 1.0000 or 0.0000.	Take either of the following actions: <ul style="list-style-type: none"> compute the cropland factor according to * * * the following, as applicable, and enter the result in the “cropland factor” field: <ul style="list-style-type: none"> 4-PL, paragraph 64 for 2008 through 2013 5-PL, paragraph 94 for 2014 *--through 2020 6-PL, paragraph 177 for 2021 and subsequent years.--* select an option other than “Partially Eligible” as the COC determination.
Cropland factor cannot be greater than 1.0000 or less than zero	User entered a cropland factor that is: <ul style="list-style-type: none"> greater than 1.0000 less than 0.0000. 	Enter correct cropland factor based on the provisions of subparagraph C.

30 Cash Rent Tenant Determination Information (Continued)**E Field Default Values**

When new eligibility records are created, cash rent tenant field values are defaulted according to the following.

Field	Default Value
"COC Determination"	"Awaiting Determination" indicating the COC determination has not been completed.
"Cropland Factor"	"0.0000".

35 Foreign Person Determination Information

A Introduction

Data in the Subsidiary Eligibility Screen, “Foreign Person” section is used to determine producer eligibility based on the foreign person provisions. See:

- 4-PL, subparagraph 11 A for a list of program benefits covered by foreign person provisions for 2009 through 2013
- 5-PL, subparagraph 15 A for a list of program benefits covered by foreign person provisions for 2014 through 2020
- 6-PL, subparagraph 34 A for a list of program benefits covered by foreign person provisions for 2021 and subsequent years.

Foreign person provisions do **not** apply to producers that meet the following conditions:

- individuals that are U.S. citizens
- individuals that are legal resident aliens
- businesses that originate in the U.S.

B Example of Subsidiary Eligibility Screen, “Foreign Person” Section

The following is an example of the “Foreign Person” section.

Foreign Person

COC Determination

Has the producer met the foreign person provision?

☐ Yes

☐ Pending

☐ No

☒ Not Applicable

35 Foreign Person Determination Information (Continued)

C Summarizing Data From Business Partner Record

Business Partner data is summarized to determine the default COC Determination for Foreign Person. Eligibility records are year specific; however, Business Partner data is **not** year specific. Therefore, Business Partner data may only be summarized to populate **current year** foreign person determinations. The foreign person “COC Determination” is defaulted according to the following.

IF the Business Partner customer’s...	AND the Business Partner customer’s “Resident Alien” flag is...	THEN foreign person “COC Determination” for the current year is defaulted to...
“Citizenship Country” is “United States”		“Not Applicable”.
“Citizenship Country” is anything other than “United States”	“Yes”	“Not Applicable”.
	“No”	“Pending” indicating that COC has not made a foreign person determination.
“Originating Country” is “United States”		“Not Applicable”.
“Originating Country” is anything other than “United States”		“Pending” indicating that COC has not made a foreign person determination.

Changes to Business Partner “Citizenship Country”, “Originating Country”, or “Resident Alien” fields may result in changes to the current year foreign person determination in eligibility. It is imperative that County Offices ensure that the citizenship country, originating country, and resident alien data is recorded accurately in Business Partner.

Part 4 Web-Based Combination Software**Section 1 General Information****71 Overview****A Introduction**

This part provides guidance about the following:

- web-based combination software
- creating and viewing a combined producer record
- updating and decombining a combined producer record
- allocating payment limitation
- updating combined producer recording county.

B Why This Part Is Important

This part is important because automated payment limitation processes use combined producer data in the web-based combination software to issue payments.

C Year-Specific File

The combined producer database is year-specific. County Offices **must** be sure to select the appropriate year when accessing and updating a combined producer account.

D Combinations Types

The web-based combination software is used to record COC determinations for the following 2 different combination types:

- *--“Attribution” that will record determinations according to 4-PL, 5-PL, and 6-PL--*

Note: See:

- 4-PL, subparagraph 179 D for common attribution procedure for 2009 through 2013
- 5-PL, subparagraph 277 D for common attribution procedure for 2014 *--through 2020
- 6-PL, subparagraph 107 E for common attribution procedure for 2021 and subsequent years.--*
- “Person” that will record person determinations according to 1-PL.

72 Guidelines for Creating Combinations**A Overview**

County Offices shall follow the guidelines in this paragraph when creating or updating combinations.

Note: See paragraph 84 for instructions on creating combinations.

B Valid Combinations

For a combination to be valid there **must** be:

- a properly completed CCC-503A or CCC-903 on file indicating that COC has combined at least 2 producers for payment limitation purposes
- 2 separate producers
- **only** 2 producers involved in any parent combination.

Note: Subsequent combinations involving either producer in a parent combination will create a super combination.

82 Using the Web-Based Combined Producers System (Continued)

D “All Combinations For Customer - Year” Drop-Down List and “Customer” Section (Continued)

Field/Button	Description	Action
“Common Attribution - Direct Combinations”	Lists all customers that the selected customer is directly combined with for common attribution according to: <ul style="list-style-type: none"> • 4-PL for 2009 through 2013 •*--5-PL for 2014 through 2020 • 6-PL for 2021 and subsequent years.--* Note: This is considered a parent combination.	
“Common Attribution - Indirect Combinations”	Lists all customers that the selected customer is indirectly combined with for common attribution according to: <ul style="list-style-type: none"> • 4-PL for 2009 through 2013 •*--5-PL for 2014 through 2020 • 6-PL for 2021 and subsequent years.--* 	
“Person - Direct Combinations”	Lists all customers that the selected customer is directly combined with according to 1-PL. This is considered a parent combination.	
“Person - Indirect Combinations”	Lists all customers that the selected customer is indirectly combined with according to 1-PL.	

83 CCC-904, Allocation of Payment Limitation Under Common Attribution

A Using CCC-904's

CCC-904's are used by persons and/or legal entities (members) that have been determined under direct attribution rules to collectively be limited to 1 payment limitation. This is known as common attribution. The persons and/or legal entities (members) under common attributions may use CCC-904 to allocate a share of the payment limitation to designated members when collectively payments issued/attribution to all members will exceed the program limitation.

Note: Filing CCC-904 is **not required**. If CCC-904 is **not** filed, payments will be issued to members under common attribution based on order of disbursement.

Load all combinations in the web-based Subsidiary System according to this part **before** allocating payment limitation.

83 CCC-904, Allocation of Payment Limitation Under Common Attribution (Continued)

B Completing CCC-904's

Complete CCC-904's according to this table.

Item	Instruction
1	Enter program year the payment limitation allocation will become effective. Note: The payment limitation allocation will remain effective until revoked or a new CCC-904 is submitted.
2A	Enter name and address of the combined recording county.
2B	Enter telephone number (including area code) of the combined recording county.
Part A	
Allocation of Payment Limitation to Persons and Legal Entities (Members) Under Common Attribution (If additional space is needed use continuation sheet on page 2.)	
1	Enter program names for which the payment limitation share allocation is being submitted. Enter 1 of the following for which the share allocated in item 3 will be applicable: <ul style="list-style-type: none"> • name of a single program • name of multiple programs • check the box to indicate all programs.
2	Enter the names of all persons and/or legal entities (members) with direct and indirect interest in the common attribution combination. If there are more than 4 persons and/or legal entities (members) under common attribution, continue on page 2. Note: Persons and/or legal entities (members) may be identified from 1 of the following: <ul style="list-style-type: none"> • all persons and/or legal entities (members) in the Subsidiary Combined Producers Screen, "Common Attribution - Direct Combinations" and "Common Attribution - Indirect Combinations" sections on the All Combinations for Customer Screen (access according to paragraph 82) • all persons and/or legal entities (members) on the Allocations Screen (access according to paragraph 100).

84 Creating Combinations

A New Combination Option

On the Subsidiary Combined Producers Screen, “Customer” section, CLICK “**New Combination**”. The Subsidiary Combined Producers Screen, “Add Combination” section will be displayed.

*--

The screenshot displays the USDA Farm Service Agency Subsidiary Combined Producers interface. The header includes the USDA logo, 'United States Department of Agriculture', and 'Farm Service Agency'. The page title is 'Subsidiary Combined Producers'. A navigation bar contains links: 'Subsidiary Home', 'About Subsidiary', 'Help', 'Contact Us', 'Exit Subsidiary', and 'Logout of eAuth'. Below this is a secondary navigation bar with links: 'Eligibility', 'Business File', 'Combined Producers', 'Payment Limitations', 'Recording County', 'Subsidiary Print', and 'Reports'.

On the left, a 'Links' box contains 'Get Change Alerts' and 'Customer Search' with a warning icon. The main content area is titled 'Add Combination For Customer - 2017'. It features a 'Customer' section with fields for 'Name' (ANY1 PRODUCER) and 'Recording County' (Drew - Arkansas). Below this is the 'Add Combination' section, which includes fields for 'Combination' (Drew - Arkansas), 'Recording County', 'Combination Type' (radio buttons for Attribution and Person, with Attribution selected), 'Reason' (a dropdown menu set to 'Select One'), and 'Determination Date' (a date picker). A 'Members of Combination' table lists 'ANY1 PRODUCER' with 'BusinessType' 'Individual'. An 'Add Member' button is at the bottom of the table. At the very bottom of the form are 'Submit', 'Cancel', and 'Reset' buttons, and a 'Screen ID: COMWEB001' label.

--*

84 Creating Combinations (Continued)

A New Combination Option (Continued)

The Subsidiary Combined Producers Screen, “Add Combination” section will be displayed with the All Combination For Customer year selected and the following information/options.

Field/Button	Description	Action
“Customer”	Identifies selected customer.	
“Add Combination”	Identifies combination to be processed.	
“Combination Recording County”	Identifies combination recording county for the combination to be processed.	
“Combination Type”	<p>Allows users to designate the combination type to be processed. Select:</p> <ul style="list-style-type: none"> • “Attribution”, if the combination is according to: <ul style="list-style-type: none"> • 4-PL for 2009 through 2013 • *--5-PL for 2014 through 2020 • 6-PL for 2021 and subsequent years. • “Person”, if the combination is required according to 1-PL.--* 	
“Reason”	<p>Identifies reason the 2 producers are being combined. See paragraph 85 for combination reasons.</p> <p>Note: Combination reasons displayed will differ based on the selected combination type.</p>	
“Determination Date”	<p>Identifies the date that COC:</p> <ul style="list-style-type: none"> • determined that the 2 producers were combined • or designee signed CCC-503A or CCC-903. 	
“Members of Combination”	Identifies selected producer and business type.	

85 Combination Reasons

A Overview

On the Subsidiary Combined Producers Screen, “Add Combination” section, when users select a reason to combine the 2 selected customers, the web-based combination software, combination reasons are based on **both** of the following:

- combination type
- producer business type.

Note: For all combination policy, see:

- 1-PL for “Person” type combinations
- 4-PL for “Attribution” type combinations for 2009 through 2013
- *--5-PL for “Attribution” type combinations for 2014 through 2020
- 6-PL for “Attribution” type combinations for 2021 and subsequent years.--*

85 Combination Reasons (Continued)

B Reasons for “Attribution” Type Combinations

The following table provides Subsidiary Combined Producers Screen, “Add Combination” section, “Reason” drop-down list reasons when the user selects “Attribution” type combination. See:

- 4-PL, subparagraph 179 D for reasons for common attribution for 2009 through 2013
- *--5-PL, subparagraph 277 D for reasons for common attribution for 2014 through 2020
- 6-PL, subparagraph 107 E for reasons for common attribution for 2021 and subsequent years.--*

The information is specific to the business type of the selected customer in the “Customer” box.

Selected Customer	Combination Reason
Individual	<ul style="list-style-type: none"> • Minor child and parent/guardian - direct attribution rules. • Substantive change not met resulting in common attribution. • Revocable trust using SSN and minor child. • LLC using SSN and minor child.
Trust - Revocable using SSN	Revocable trust using SSN and Minor Child
Limited Liability Corporation using SSN	LLC using SSN and minor child.
Churches, Charities and Non-Profit Organizations	<p>Organization and parent organization.</p> <p>Note: Because provisions for this combination reason are applicable to 4-PL and 1-PL, a combination updated with this reason will be recorded for both “Attribution” and “Person”.</p>
Public Schools	Combined public schools.

Section 3 Combined Producer Payment Limitation Allocations and Recording County

96 Updating Combined Producer Records

A Overview

A system has been developed to update certain functions of the web-based Combined Producer System.

B Updating Functions

The web-based combination software update functions available are the combined producer:

- payment limitation allocation (paragraph 98)
- recording county (paragraph 99 and 100).

97 Combined Producer Payment Limitation Allocation

A Background

As a function of the web-based combination software, allocation of a specific program's payment limitation to producers with common attribution will now be available for any combinations with "Attribution" type combination.

Note: Payment limitation allocation is **not** available for "Person" type combinations.

B Policy

When persons and/or legal entities (members) that are subject to common attribution collectively exceed the program's payment limitation, CCC-904 may be filed to allocate a specific share of the program's payment limitation to specific members under common attribution. Payment limitation allocation may be processed if **all** of the following apply:

- persons and/or legal entities (members) under common attribution will receive program payments for which direct attribution is applicable
- all persons and/or legal entities (members) under common attribution agree collectively to divide the program payment limitation by filing CCC-904.

Note: CCC-904 is **not** required when a State drawing is required according to:

- 4-PL, paragraph 119 for 2009 through 2013
- *--5-PL, paragraph 174 for 2014 through 2020
- 6-PL, paragraph 310 for 2021 and subsequent years.--*

C Using Web-Based Payment Limitation Allocation Software

The web-based combination software provides the initial release of the web-based payment limitation allocation software. Persons and/or legal entities (members) under common attribution have the option of allocating a share of the payment limitation to designated persons and/or legal entities (members) by filing CCC-904. If CCC-904 is **not** filed, payments will be processed in the order in which the payments are issued and/or attributed until collectively the members under common attribution reach payment limitation.

Note: This web-based process does **not** allocate payment limitation to counties when a producer is multi-county. Web-based payments will be issued on a first come-first issued basis.

106 Decombining Producers (Continued)

G Viewing the Completed Combination

When the decombination is completed the Subsidiary Combined Producers Screen, “Customer” section will be displayed with the following information.

Field/Button	Description
“Info”	Status of the decombination.
“Customer”	Identifies selected customer.
“Direct Combinations”	Identifies direct combinations of the selected customer. Note: This box is blank in this example because the selected customer has no other direct combinations.
“Indirect Combinations”	Identifies indirect combinations of the selected customer. Note: This box is blank in this example as the selected customer has no other indirect combinations

107 Decombination Reasons**A Overview**

On the Subsidiary Combined Producers Screen, Decombine a Producer “Combination Details” section, “Decombine” subsection, when users select a reason to decombine the 2 selected customers, the web-based combination software, decombination reasons are based on **all** of the following:

- combination type
- producer
- business type
- combination reason.

Note: For **all** combination policy, see:

- 1-PL for “Person” type combinations
- 4-PL for “Attribution” type combinations for 2009 through 2013
- *--5-PL for “Attribution” type combinations for 2014 through 2020
- 6-PL for “Attribution” type combinations for 2021 and subsequent years.--*

132 Guidelines (Continued)**C Payment Limitation Adjustments**

Determine the dollar amount of payment limitation adjustments as follows:

- inheritance adjustments according to inheritance provision in:
 - 4-PL, paragraph 178 for 2009 through 2013
 - *--5-PL, paragraph 276 for 2014 through 2020
 - 6-PL, paragraph 114 for 2021 and subsequent years.--*
- program adjustment increase/decrease according to program provisions in applicable program policy.

Payment limitation adjustments may be:

- updated by employees in the producer's eligibility recording county
- updated by State Office employees for producers whose eligibility recording county is in their State
- viewed by all other users.

Use CCC-527 to request the recording county update payment limitation adjustments.

133 CCC-527, Request Subsidiary Updates

A Overview

CCC-527's facilitate communication between County Offices to create a record of subsidiary file changes and coordinate the following:

- subsidiary record requests
- PLM record change requests.

CCC-527 shall be used for exchanges and/or requests for information.

B Using CCC-527's

If there is a change needed to a producer's Subsidiary or Payment Limitation record,
--CCC-527 will be used.--

* * *

--The initiating County Office will:--

- complete CCC-527, items 1 through 6 and, if applicable, items 7 through 10
- sign, record, and date CCC-527, items 11A through 11C
- e-mail * * * CCC-527 and all supporting documentation to the receiving County Office.

142 Using the Web-Based Payment Limitation System (Continued)

H Fields on Payment Limitations Screen PLM-002 (Continued)

Section/ Options	Field/ Options	Description
“Payment Limitation Details” (Continued)	“Member Level Reduction”	Will be displayed with the dollar amount of reduction when payments are not issued because the producer is an embedded member of an entity below the third level.
	“Cropland Factor”	Will be displayed with the dollar amount of reduction when payments were reduced due to cropland factor.
	“Inheritance Adjustment”	<p>Allows users to enter inheritance adjustments according to:</p> <ul style="list-style-type: none"> • 4-PL, paragraph 178 for 2009 through 2013 • *--5-PL, paragraph 276 for 2014 through 2020 • 6-PL, paragraph 114 for 2021 and subsequent years.—* <p>The “Inheritance Adjustment” field:</p> <ul style="list-style-type: none"> • will only be displayed when applicable to the program and year selected • may only be updated by the producer’s eligibility recording county; all other counties will have view-only access • must only be updated according to: <ul style="list-style-type: none"> • 4-PL, paragraph 178 for 2009 through 2013 • *--5-PL, paragraph 276 for 2014 through 2020 • 6-PL, paragraph 114 for 2021 and subsequent years,—* • will allow entering numeric value in whole dollars, commas are not required • dollar amount entered will increase the selected producer’s program payment limitation. <p>Important: County Offices must not enter inheritance adjustments unless specifically authorized by program policy.</p> <p>Note: If inheritance adjustment is not applicable to the selected program and year, the field will not be displayed.</p>

142 Using the Web-Based Payment Limitation System (Continued)

H Fields on Payment Limitations Screen PLM-002 (Continued)

Section/ Options	Field/ Options	Description
“Payment Limitation Details” (Continued)	“Effective Payment Limitation”	<p>Will be displayed with the dollar amount resulting from the following calculation:</p> <ul style="list-style-type: none"> gross payment limitation minus the sum of the following, if applicable: <ul style="list-style-type: none"> permitted reduction AGI reduction foreign person reduction member contribution reduction substantive change reduction member level reduction cropland factor reduction plus inheritance adjustment.
	“Prior Payments Issued/ Attributed”	<p>Will be displayed with the dollar amount of payments issued or attributed to the selected producer.</p> <p>The “Details” link will display the Payment Limitation Details Report according to paragraph 143.</p>

142 Using the Web-Based Payment Limitation System (Continued)

H Fields on Payment Limitations Screen PLM-002 (Continued)

Section/ Options	Field/ Options	Description
“Payment Limitation Details” (Continued)	“Prior Payments Issued/ Attributed to Combined Producers”	<p>Will be displayed with the dollar amount of program payments issued or attributed to members of:</p> <ul style="list-style-type: none"> • combinations for person rules found in 1-PL • common attribution for direct attribution rules found in: <ul style="list-style-type: none"> • 4-PL for 2009 through 2013 • *--5-PL for 2014 through 2020 • 6-PL for 2021 and subsequent years.--* <p>The “Details” link will display the Payment Limitation Details Report according to paragraph 143.</p>
	“Available Balance”	<p>Will be displayed with the result of Effective Payment Limitation minus the sum of the following:</p> <ul style="list-style-type: none"> • Prior Payments Issued/Attributed • Prior Payment Issued/Attributed to Combined Producers. <p>Note: This may be a negative number when changes are made to the record of the selected customer/member of the selected customer that would result in the Effective Payment Limitation being less than the Prior Payments Issued/Attributed. Changes to the following may result in changes to Effective Payment Limitation:</p> <ul style="list-style-type: none"> • AGI • common attribution adjustment • cropland factor • foreign person • inheritance adjustment • member contribution • permitted entity • program adjustment • program factor • substantive change.

142 Using the Web-Based Payment Limitation System (Continued)

H Fields on Payment Limitations Screen PLM-002 (Continued)

Section/ Options	Field/ Options	Description
“Payment Limitation Details” (Continued)	“Remarks”	Free form field that may be used to document details of adjustments. Caution: Core PII and/or identity verification PII shall not be entered in free form data fields, such as no producer names or TIN’s.
“Submit”		Updates producer’s payment limitation record with the adjustments entered by the user.
“Return to Selection Criteria”		Payment Limitations Screen PLM-001 will be redisplayed.

Data on the Payment Limitation Details screens and reports is compiled from live data; however, data on the Detailed Prior Payments Report is compiled from a reporting database. As a result, the sum of program payments from the Detailed Prior Payments Report may **not** equal the prior payments displayed on the Payment limitation Details screens and reports.

The following statement is provided at the bottom of the Payment Limitation Details Screen to provide the date and time data was compiled.

“Prior payments displayed are a summary from live data last updated MM/DD/YYYY at hh:mm:ss XM CST. Details of prior payments will **not** display live data.”

307 IRS AGI Not Compliant/Failed Verification Report

A Introduction

Adjusted Gross Income Not Compliant and Failed Verification Reports have been developed to assist users in tracking customers IRS has determined as AGI “Not Compliant” or “Failed Verification”.

State Offices are required to review the report weekly and notify customers IRS determined *--as “not compliant” according to 6-PL, Part 8.--*

B Accessing the IRS AGI Not Compliant/Failed Verification Report

Access the web-based Subsidiary System according to paragraph 9. On the Subsidiary Home Page, CLICK “Reports” on the top navigation menu to access the web-based reports.

The following is an example of the Subsidiary Home Page.

USDA United States Department of Agriculture

Farm Service Agency Subsidiary

Subsidiary Home | About Subsidiary | Help | Contact Us | Exit Subsidiary | Logout of eAuth

Eligibility | Business File | Combined Producers | Payment Limitations | Recording County | Subsidiary Print | Reports

Links
Get Change Alerts
Customer Search

Customer Name:

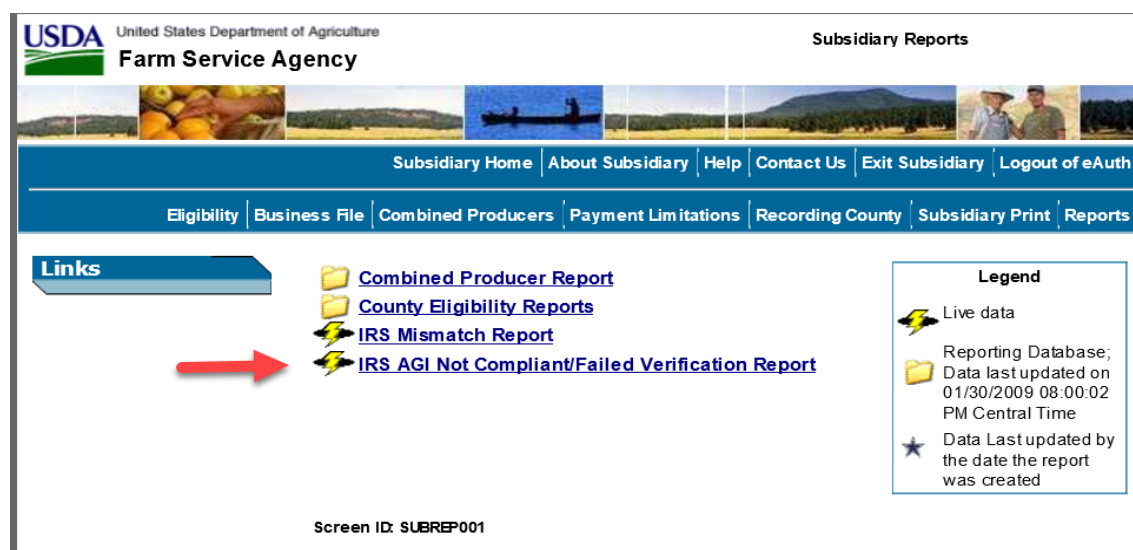
Screen ID: SUBWEB001

*--307 IRS AGI Not Compliant/Failed Verification Report (Continued)

B Accessing the IRS AGI Not Compliant/Failed Verification Report (Continued)

After users CLICK “Reports”, the Subsidiary Reports Page will be displayed. On the Subsidiary Reports Page, CLICK “IRS AGI Not Compliant/Failed Verification Report” to access the web-based IRS AGI Not Compliant/Failed Verification Report Page.

The following is an example of the Subsidiary Reports Page.



C IRS AGI Not Compliant/Failed Verification Report Page

The IRS AGI Not Compliant/Failed Verification Report Page allows users to select the following:

- program year
- report output type (PDF or spreadsheet)
- State and county
- date range.

Note: Data on the IRS AGI Not Compliant/Failed Verification Report is obtained from a reporting database that is refreshed nightly.--*

362 Dataloading CCC-902's on File in County Offices

A Data Migration

The System 36 software did **not** allow for collecting most information captured on CCC-902's. For entities and joint operations, member information and member ownership shares were recorded; however, this information is only a small amount of the information collected on CCC-902.

As a result, County Offices are required to dataload information from existing CCC-902E's and CCC-902I's.

B Requirement for Obtaining New CCC-902's

The Business File software is a tool that allows for the automated collection of CCC-902 information. The release of the Business File software is **not** imposing new program or policy requirements. As such, County Offices are **not** required to obtain new CCC-902's.

Recommendation: If a producer is filing CCC-902 and the Business File software is available for the producer's business type, the information should be collected through the automated process. County Offices will save time because the information taken on the manual CCC-902 will eventually have to be dataloaded in the Business File software.

--County Offices must continue to follow 4-PL for FY 2009 through 2013, 5-PL for FY 2014 through 2020, and 6-PL for FY 2021 and subsequent years about requirements for filing-- CCC-902E's and CCC-902I's.

C Priority Order for Dataloading CCC-902's

County Offices must dataload CCC-902's for 2012 subsequent subsidiary years.

Note: If the manual CCC-902 was filed in a previous year, but represents the current determinations applicable for the customer, County Offices must dataload CCC-902 for the current subsidiary year.

If there are multiple CCC-902's on file for the applicable customer, County Offices must dataload the most recent CCC-902 filed by the producer in the Business File software.

Note: There is **not** a requirement to dataload 2011 farm operating plans for entities and joint operations unless a revised farm operating plans is filed for the 2011 subsidiary year. All revisions shall be recorded in the Business File software for 2011 and subsequent years.

362 Dataloading CCC-902's on File in County Offices (Continued)**D Missing Data on CCC-902**

Depending on the responses recorded through the interview process, some questions may be displayed to the user for information that was **not** provided on the manual CCC-902 filed by the producer. County Offices shall:

- **only** record information that was signed to by the producer on the existing CCC-902 on file in the County Office
- **not** review other documentation on file in the County Office to complete the interview questions displayed.

Example: Producer is associated with a farm that is leased, but did **not** specify whether the land is cash or share leased on CCC-902. A copy of the lease agreement is on file because the farm is enrolled in DCP.

The County Office shall **not**:

- search their files to determine if the lease is on file
- record the lease information through the Business File software because the producer has **not** signed to that information on the manual CCC-902 that was filed.

E Printing CCC-902's After Dataload Is Completed

County Offices are **not** required to print an automated CCC-902 unless the producer signature is required. For information dataloaded in the system, County Offices shall verify that the information recorded matches the information on the original manual CCC-902.

Notes: If the automated CCC-902 is **not** printed following dataload, County Offices can view CCC-902 on screen by accessing the "View 902" option on the Customer page. If CCC-902 is printed following dataload, the automated CCC-902 should be attached to the manual CCC-902 used to record the information in the Business File software.

Producers are **not** required to sign CCC-902's generated by the Business File software, unless a new or revised CCC-902 is being filed.

412 Capital Contributions Page (Continued)

C Interview Questions

This table describes the interview questions displayed on the Capital Contributions Page.

Question/Field	Description
“Capital Contribution Percentage”	<p>The percentage of the total capital the producer contributes to the farming operation from all sources. An entry is not required, but if entered, the following validations apply:</p> <ul style="list-style-type: none"> • must be greater than 0 percent • cannot be greater than 100 percent • should be entered in a whole number with up to 2 decimal places. <p>Examples: 100.00%, 25.25%, etc.</p> <p>Note: A percentage field is not provided on CCC-902I; therefore, users must leave this field blank until the farm operating plan is revised. When revised, the percentage can be captured so the producer can sign to the correct information.</p>
“Sources of Capital”	<p>Select all options applicable to the farming operation. For additional information on sources of capital see:</p> <ul style="list-style-type: none"> • 4-PL for 2009 through 2013 •*-5-PL for 2014 through 2020 • 6-PL for 2021 and subsequent years.--*

D Page Options

The following options are available on the Capital Contributions Page.

Option	Action
“Back”	Returns to the Contributions Page without saving any data entered.
“Save”	Allows the user to save the information recorded without continuing to the next applicable page.
“Save & Continue”	Saves the data recorded and continues to the next applicable page in the interview process.

412 Capital Contributions Page (Continued)

E Page Error Messages

The following error messages may be displayed on the Capital Contributions Page if the data recorded does **not** meet the applicable validations. Users **must** correct these conditions before proceeding to the next applicable page.

Error Message	Description	Corrective Action
"Capital contribution percentage cannot be greater than 100%."	Capital contribution percentage entered exceeds 100 percent.	Correct the percentage recorded to 100 percent or less.
"Capital contribution percentage must be greater than 0%."	Capital contribution percentage entered is 0 percent.	Take 1 of following actions: <ul style="list-style-type: none"> • correct the percentage recorded to a value greater than 0 percent • leave the field blank if the producer does not want to provide the contribution percentage • go back to the Contributions Page and indicate capital is not contributed or indicate the producer does not want to provide a response to capital contributions.
"Capital contribution percentage must be numeric."	Something other than a numeric value was entered.	Correct the value entered to a percentage.
"Contribution percentage is limited to 2 decimal places."	Capital contribution percentage entered is more than 2 decimal places.	Correct the percentage recorded to 2 or less decimal places.

523 (Member's) General Information Page (Continued)

F Page Error Messages

The following error message may be displayed on the (Member's) General Information Page if the data recorded does **not** meet the applicable validations. Users **must** correct this condition before proceeding to the next applicable page.

Error Message	Description	Corrective Action
"Partner share cannot be 100%."	The farming operation or embedded entity is a limited partnership, general partnership, or joint venture, and the user entered a 100 percent share for the selected (member). A (member) in a limited partnership or joint operation cannot be the sole (member) in the partnership.	Correct the share according to the (member's) ownership interest in the entity or joint operation.
"(Member's) share must be numeric."	Something other than a numeric value was entered.	Correct the value entered to a percentage.
"(Member's) share cannot be greater than 100%."	Share percentage entered exceeds 100 percent.	Correct the percentage recorded to 100 percent or lower.
"(Member's) share cannot be 0%."	Share percentage entered is 0 percent.	Take either of the following actions:
"(Member's) share must be entered for (members) of the business."	Share percentage was not entered.	<ul style="list-style-type: none"> correct the percentage recorded to a value greater than 0 percent go back to (member) list pages, because (member) was not added.
"(Member's) share must contain a maximum of 4 decimal places."	Share percentage entered is more than 4 decimal places.	Correct the percentage recorded to 4 or less decimal places.

523 (Member's) General Information Page (Continued)

G Validation Error Messages

The following error messages may be displayed during the validation process at the end of the interview based on the data recorded.

Reminder: The validation error messages are informational and intended to identify potential problematic conditions. The farm operating plan can be filed if the producer chooses **not** to answer the applicable question. See paragraph 502 for additional information.

Error Message	Corrective Action
"Parent/guardian information is required for producers that are not 18 years of age by June 1 of the applicable program year."	<p>The selected producer is considered a minor based on the birth date information recording in SCIMS; however, parent/guardian information has not been recorded in the Business Partner.</p> <p>Access the Business Partner to record the minor's parent/guardian information.</p> <p>*--Note: See 1-CM, 4-PL, 5-PL and/or 6-PL for additional--* information on which parents/guardians should be recorded in Business Partner.</p>
"At least one general partner and at least one limited partner must be designated for limited partnerships."	<p>User did not indicate whether 1 or more of the partners is a general or limited partner. Select 1 of the following options:</p> <ul style="list-style-type: none"> • "General Partner" • "Limited Partner" • "General and Limited Partner".
"Must select at least 2 (<i>members</i>) for (<i>joint operation</i>)."	<p>The farming operation or embedded entity is a joint operation and only 1 member has been recorded.</p> <p>Return to the Select Partner Page and add the additional partners.</p>
"The total shares for all (<i>members</i>) must equal 100%."	<p>The total shares recorded for (<i>members</i>) with an ownership interest in the farming operation do not equal 100 percent.</p> <p>Return to the Select Partner Page to add additional (<i>members</i>), delete (<i>members</i>), or correct the shares recorded, as applicable.</p>

552 Member Contribution / Substantive Change Page

A Introduction

The Member Contribution /Substantive Change Page:

- is displayed after, on the Customer Page, users CLICK “Record Determinations”
- allows users to record member contribution determinations completed by COC for *--applicable farming operations in 2009 and subsequent years--*
- allows users to record substantive change determinations completed by COC for applicable farming operations in 2009 and subsequent years.

Note: This page is displayed for all types of entities with members and joint operations. However, County Offices must only record the actual determinations that have been completed by COC. For additional information on member contribution and substantive change determinations see:

- 4-PL for 2009 through 2013
- *--5-PL for 2014 through 2020
- 6-PL for 2021 and subsequent years.--*

Example: Member contribution determinations are only completed for members of entities, so member contribution determinations must **not** be recorded for joint operations unless the joint operation includes an embedded entity. Then the member contribution determination must only be recorded for the members of the embedded entity.

552 Member Contribution / Substantive Change Page (Continued)

B Example of Page

The following is an example of the Member Contribution / Substantive Change Page.

Welcome: Tracey Smith
User Role: FSA

Member Contribution / Substantive Change

CUSTOMER INFORMATION

FARMING OPERATION:	Farmers Corporation
BUSINESS TYPE:	Limited Liability Company

Member List

☒ Member Contribution
 ☐ Substantive Change

	Share	Member Contribution Determination	Partial Member Contribution Percentage
Farmers Corporation	100.0000%		
Ima Farmer	50.0000%	Determination Not Complete ▼	
Farmer Brothers	50.0000%	Determination Not Complete ▼	
John Farmer	50.0000%	Determination Not Complete ▼	
Joe Farmer	50.0000%	Determination Not Complete ▼	

< Back
Save
Save & Continue >

552 Member Contribution / Substantive Change Page (Continued)

C Recording Member Contribution Determinations

The Member Contribution / Substantive Change Page is similar to the Select (*Member*) Page, in that the entire ownership structure will be displayed. This table describes the information available on the Member Contribution / Substantive Change Page, based on the example in subparagraph B.

Section	Description
Member Contribution/ Substantive Change Toggle	<p>The Member Contribution / Substantive Change Page is defaulted to member contribution determinations * * * . To switch to the substantive change determination options, CLICK “Substantive Change” radio button in the top right section of the page.</p> <div> Stockholder List <input checked="" type="radio"/> Member Contribution <input type="radio"/> Substantive Change </div>
(<i>Member</i>) List	<ul style="list-style-type: none"> • Lists all the (<i>members</i>) that have been added to the farming operation. • The (<i>members</i>) will be displayed in a “tree” structure with each member level indented slightly. • A plus (+) or minus (-) is provided for the payment entity and embedded entities, if applicable, that allows users to expand or collapse the information for display. • Following the name of the producer/member is the last 4 digits of TIN and the shares recorded.

552 Member Contribution / Substantive Change Page (Continued)

C Recording Member Contribution Determinations (Continued)

Section	Description	
Member Contribution Determination	Drop-down list that allows users to select the member contribution determination applicable for each (<i>member</i>) of the entity or joint operation. The following options are available.	
	Reminder: County Offices shall only record the actual determinations made by COC. In the example in subparagraph B, COC should not make a determination for Farmer Brothers because member contribution provisions are not applicable to an entity.	
	Option	Description
	“Determination Not Complete”	Default option indicating COC determination has not been completed for the farming operation.
	“Eligible”	Selected if COC has determined that the (<i>member</i>) fully meets member contribution provisions.
	“Not Applicable”	Selected if member contribution provisions are not applicable to the selected (<i>member</i>). Note: Should be selected for Farmer Brothers in the example in subparagraph B.
	“Not Eligible”	Selected if COC has determined that the (<i>member</i>) does not meet member contribution provisions.
Partial Member Contribution Percentage	“Partially Eligible”	Selected if COC has determined that the (<i>member</i>) partially meets member contribution provisions.
	“Percentage”	Only displayed if the selected member contribution determination is “partially eligible”. Field allows users to record the eligible contribution percentage as determined by COC for the selected (<i>member</i>).