

UNITED STATES DEPARTMENT OF AGRICULTURE

Farm Service Agency
Washington, DC 20250

Payment Eligibility, Payment Limitation, and Average Adjusted Gross Income 4-PL	Amendment 21
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Approved by: Acting Deputy Administrator, Farm Programs



Amendment Transmittal

A Reasons for Amendment

Subparagraph 31 D has been amended to provide an updated diagram to illustrate procedures for revising CCC-902 through the Business File process.

Subparagraph 167 D has been amended to provide revised instructions for the required actions that must be completed by the FSA reviewing authority before submitting an IRA or employee profit sharing plan to the Regional Attorney for review.

Subparagraph 188 F has been added to provide guidance for the requirements that must be met for pass-through income to be considered income from farming, ranching or forestry operations for average AGI compliance purposes.

Subparagraph 190 E has been amended to include CCC-931 C and CCC-933 average AGI compliance certification as required forms for participants in CRP.

Subparagraph 195 C has been amended to reference the Memorandum of Agreement between NRCS, FSA, and CCC (Exhibit 14) for the implementation of common provisions, including payment eligibility and payment limitation provisions, through September 30, 2013.

Subparagraph 196 E has been added to provide instructions and actions required for all approved waivers of average AGI limitation for conservation programs.

Subparagraph 200.5 H has been amended to revise the final date for the approval of CRP contracts under the 2008 farm bill as extended from “**before** October 1, 2012” to “**before** October 1, 2013.”

Paragraphs 476 through 479 have been amended to:

- provide revised instructions for accessing EYRT
- explain new EYRT report capabilities
- illustrate access and usage of new EYRT reports.

Amendment Transmittal

A Reasons for Amendment (Continued)

Exhibit 14 has been amended to include the Memorandum of Agreement between NRCS, FSA, and CCC which describes the duties and responsibilities of NRCS and FSA for the implementation of common provisions, including payment eligibility and payment limitation provisions, through September 30, 2013.

Page Control Chart		
TC	Text	Exhibit
1, 2	2-33, 2-34 2-34.5, 2-34.6 (add) 4-251, 4-252 6-6.3, 6-6.4 6-9, 6-10 6-19 through 6-22 6-36.9, 6-36.10 6-39, 6-40 8-101 through 8-104 8-104.5, 8-104.6 (add) 8-105, 8-106 8-117, 8-118 8-119 through 8-122 (add) 8-123 (add)	1, pages 1, 2 14, pages 1-6

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31 Filing Requirements (Continued)

--B Forms and Updates (Continued)--

- the contributions of farm inputs of capital, equipment, active personal labor, or active personal management
- the acquisition of farming interests **not** previously disclosed on CCC-902, including the farming interests of a spouse or minor child
- financial status that may affect the 3-year average for the determination of average AGI or other change that affects eligibility under the average adjusted income limitation.

C Documenting Changes

Changes to a farming operation may be documented on 1 of the following, depending upon the nature and extent of the changes:

- a photocopy of the previously filed CCC-902

Note: The producer should initial and date **each** change.

- CCC-902 Continuation

Note: CCC-902 Continuation may be used to document changes affecting owned or leased land in the producer's farming operation.

- a new CCC-902
- a new CCC-901, if membership in an embedded entity changes.

If changes are documented using CCC-902 photocopy or CCC-902 Continuation, the CCC-902 photocopy or CCC-902 Continuation shall **also** be signed and dated by the producer.

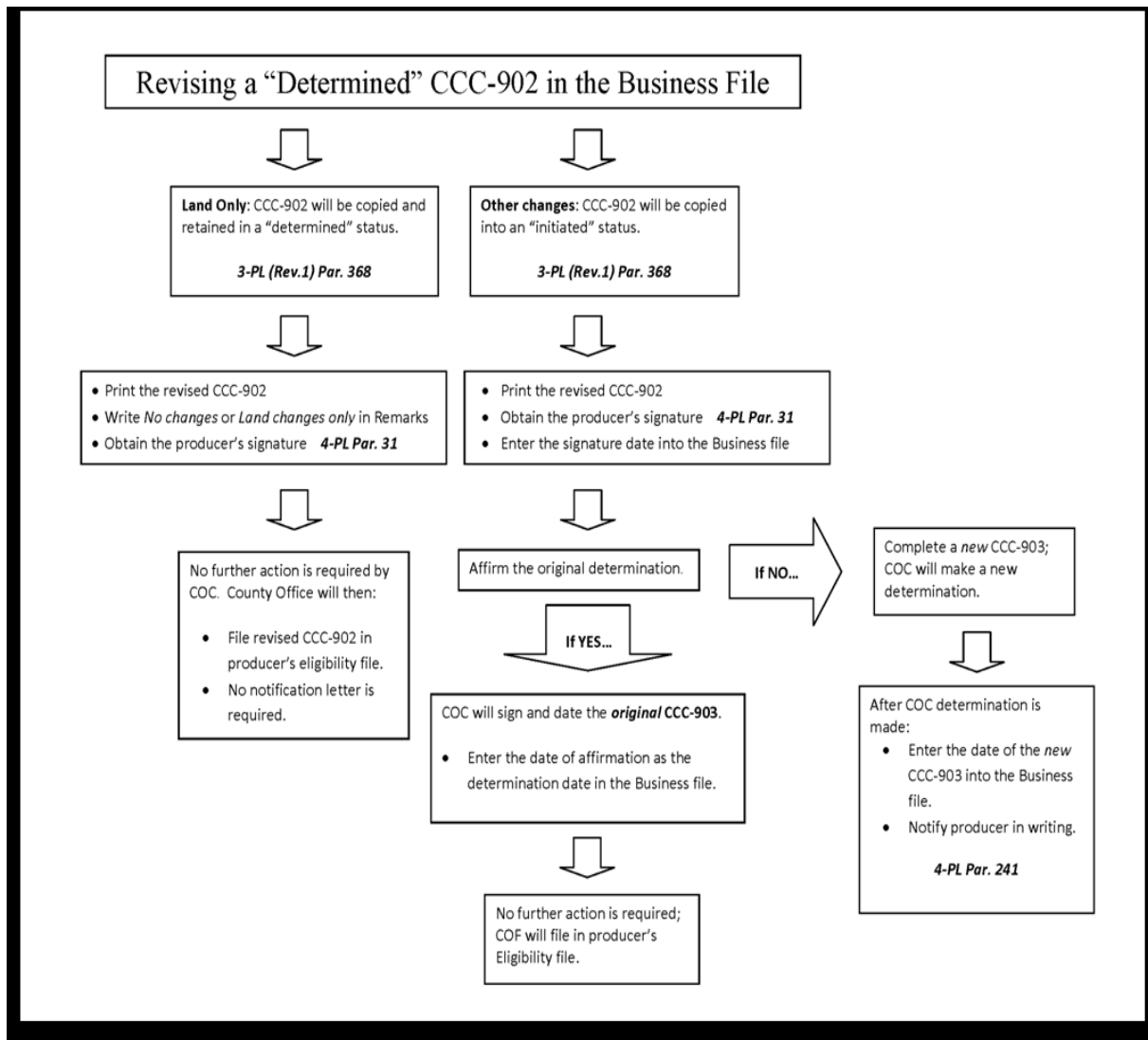
Note: If a new CCC-902 is submitted:

- applicable determinations **must** be made and the producer notified according to Part 7
- flag the producer as "awaiting determination" according to 3-PL (Rev. 1), subparagraph 26 B until all determinations are finalized.

31 Filing Requirements (Continued)

***--D Revising CCC-902 using the Business File Application**

The following is a diagram illustrating procedures for revising CCC-902 using the Business File application.



--*

32 Documentation

A Introduction

This paragraph provides guidelines on documentation needed to support COC determination.

B Adequate Documentation

COC shall require adequate documentation to support the applicable CCC-902 and CCC-926, CCC-931, or CCC-933.

Definition: Adequate documentation means whatever documentation is required by the reviewing authority to make proper actively engaged in farming, attribution, and average AGI compliance determinations.

C Documentation Not Required

The reviewing authority should avoid requiring documents that are extremely personal if the determination can reasonably be made without the documents. COC may:

- accept documents with redacted information that is **not** relevant to the actively engaged in farming and average AGI determinations
- accept income tax returns to make the determination if **voluntarily** provided by the producer
- request income tax returns to verify compliance with all average AGI limitations.

D Lease Information

It is **not** anticipated that amounts paid for land leases or equipment leases will be needed unless the equipment or land is leased from another member with an interest in the farming operation.

Section 6 Trusts

166 Revocable and Irrevocable Trusts

A Types of Trusts

For payment limitation purposes, there are 2 types of trusts, as follows.

Trust Type	Characteristics
Revocable	<ul style="list-style-type: none"> • Can be modified or terminated by the grantor or the assets revert to the grantor after a specific period of time. • Does not meet the criteria for an irrevocable trust.
Irrevocable	<ul style="list-style-type: none"> • May not be modified or terminated by the grantor. • The grantor does not have any future, contingent, or remainder interest in the corpus of the trust. • For trusts established after January 1, 1987, does not provide for transferring the corpus of the trust to the remainder beneficiary in less than 20 years from the date the trust is established, except in cases where the transfer is contingent upon the remainder beneficiary achieving at least the age of majority or upon the death of the grantor or income beneficiary. <p>Note: All trusts not meeting these requirements shall be considered revocable trusts.</p>

B Trust Scrutiny

All trusts that receive payments shall be carefully scrutinized to ensure that the trusts are legitimate legal entities and have **not** been created solely for the purpose of evading payment limitation provisions.

County Offices shall:

- require producers to provide a copy of the trust agreement unless the trust is a revocable trust
- * * *
- determine whether provisions are included in the trust that would require the trust to be considered a revocable trust for payment limitation purposes.

167 Trust Eligibility Determinations

A Revocable Trust and Grantor

A revocable trust is the same as the grantor.

B Trusts With Minor Children Beneficiaries

Program payments will be attributed **only** to the grantor of the revocable trust.

For revocable trusts with 1 or more minor children as beneficiaries, payments earned by the minor children's interest will be **not** be attributed to the parent's or court-appointed person's interest, if they are **not** grantors of the trust.

C Programs Not Requiring Actively Engaged in Farming Determinations

If a program requires eligibility determinations, but **not** actively engaged in farming determinations, the following are **required** to be eligible for payments or benefits:

- claimed share of the profits or losses of the farming operation **must** be commensurate with the contributions to the farming operation
- contributions **must** be at risk.

D IRA's and Employee Profit-Sharing Plans

An IRA or employee profit-sharing plan may be considered a valid program participant, as a trust **only**, if the Regional Attorney determines the account:

- meets the definition of legal entity
- has full function of a trust
- is owner of the land on which program benefits are requested.

The minimum information submitted for an IRA or Profit Share Plan **must** include documentation that:

- discloses the full trust agreement, naming the trust and the trustee who will function for the trust regarding all FSA programs
- proves the land as an asset of the trust and properly deeded to the trust as evidenced by a deed or other document that FSA can review.

***--Note:** Approval from the Regional Attorney is required **before** any payment eligibility determinations are made or issued. The request must include a brief summary of the information provided for the IRA or profit sharing plan and the reviewing authority's opinion of whether or not the IRA or profit sharing plan meets the requirements to be considered a valid program participant.--*

188 AGI Definitions and Determinations (Continued)***--F Source of Income**

Pass-through income received by a person from an interest held in a legal entity may be considered income from farming, ranching, or forestry if all of the following are met:

- the legal entity is a subchapter-S corporation or similar legal entity in which all of the income passes through to the interest holders
- a person who is an interest holder reports income received from the legal entity as income from farming, ranching, or forestry to the IRS
- the legal entity is primarily engaged in farming, ranching, or forestry activities.

Note: Wages or dividends received from a legal entity are not considered income from farming, ranching, or forestry activities. The disbursements are made by a legal entity to the interest holders regardless of the nature of the legal entity's business activities.--*

189 Average AGI Compliance Certification**A Required AGI Compliance Certifications for Payment Eligibility**

AGI compliance certifications (CCC-931 or CCC-933, as applicable, items 1 through 4 and 9 through 11) are required for payment eligibility for **all**:

- persons
- legal entities
- interest holders in a legal entity, including embedded entities to the fourth level of ownership interest, regardless of the level of interest held
- members of a general partnership or joint venture, regardless of the number of members
- Indians and Native Americans represented by BIA.

189 Average AGI Compliance Certification (Continued)

B Certifying Compliance

To comply with the AGI requirement for the applicable crop, program, or FY, a person or legal entity **must** provide the following:

- CCC-931 or CCC-933 applicable to the year that program benefits are requested

Note: In all cases, CCC-931 or CCC-933, as applicable, items 1 through 4 and 9 through 11, **must** be completed and **signed by the person or legal entity subject to AGI compliance** for consent to disclosure of tax information. See paragraph 200.

- documentation showing the person or legal entity is in compliance or a statement for CPA or attorney that the average AGI does **not** exceed the applicable limitation and agreement with all requirements of information disclosure.

C Statements From CPA or Attorney

Statements certifying AGI compliance on behalf of a person or legal entity will only be accepted from licensed CPA's or attorneys and **must** include the following:

- CPA's or attorney's license number
- explanation for the reasons for the statement (see subparagraph D)
- acknowledgement of having reviewed and agrees to:
 - average AGI limitations, definitions, programs involved, and compliance requirements in 7 CFR Part 1400 regulations
 - CPA or attorney has made inquiries and understands the tax years used to calculate the average AGI for applicable years
 - the representations made in the statement may be relied on by the Government to allow program benefits to be retained or received and that a false certification can result in sanctions including criminal sanctions for persons associated with the false representations
 - additional information may be requested by USDA, a review may be conducted by USDA, and further inquiry may be made to IRS to assure that all information filed with USDA by all parties is true, correct, and completed
- relevant information on the most recently filed tax returns for the period in question

190 Rules for Special Cases**A Acceptable Documentation**

For a person or legal entity, including a foreign person or legal entity that does **not** have tax records or is **not** required to file tax returns, acceptable forms of AGI documentation may include, but are **not** limited to, the following:

- annual budgets and statement of operations
- annual public financial disclosures
- financial statements
- other documentation as deemed acceptable by the reviewing authority.

B Churches, Clubs, Fraternal Organizations, Societies, and Similar Associations

Persons who attend a church or belong to a club, fraternal organization, association, or similar type of entity that is requesting payments or benefits:

- do **not** hold an ownership interest in the entity
- are **not** required to submit an AGI certification for the entity to meet AGI provision.

Note: The church, club, etc. are required to provide an AGI certification.

C Multi-Year Contracts and Agreements

For program contracts and agreements that extend more than 1 crop year, program year, or FY, the average AGI determination will:

- be based on the 3 taxable years preceding the most immediately preceding complete taxable year for which the contract or agreement is approved

Note: For a successor to an approved CRP-1, the 3-year period is based on the approval date of succession, **not** on the original approval date of CRP-1. See

--subparagraph G. The approval date of succession is the effective date of change in interest in the CRP land according to 2-CRP.--

- be made once and apply for the entire term of the contract or agreement.

190 Rules for Special Cases (Continued)**D Succession-in-Interest**

The average AGI limitations, according to this part, do **not** apply to multi-year contracts; such as CRP-1's that were effective **before** October 1, 2008. The average AGI provisions in this part were **not** part of the original contract or agreement when executed.

If succession occurs to a multi-year contract or agreement that was effective:

- **before** FY 2009, the successors **will not** be subject to AGI provisions in this part on the multi-year contract or agreement
- for FY 2009 or subsequent years, the successors **will** be subject to AGI provisions on the multi-year contract or agreement.

Note: See Exhibit 10 for the applicable payment eligibility/limitation rules and forms required for CRP.

E Which AGI Rule Applies to CRP Contracts

This table provides guidance on which:

- payment limitation and rules apply to CRP contracts
- AGI certification form should have been filed or must be filed at the time of contract approval.

Note: Follow subparagraph 189 C to determine which business types are required to file AGI certifications.

Original Contract Approved →	Before May 13, 2002				On or After May 13, 2002, and Before October 1, 2008	On or After October 1, 2008
	No		Yes			
Rex Extended	No		Yes			
Contract Extended in 2009	No	Yes	No	Yes		
AGI Rule	Not	4-PL	1-PL	4-PL	1-PL	4-PL
Required Form	Subject to AGI Provisions	CCC-931	CCC-526 or CCC-526C	CCC-931	CCC-526 or CCC-526C	CCC-931 *--CCC-933 CCC-931C--*

Notes: For CRP continuous contracts approved between May 13, 2002, and September 30, 2002, that were effective for program year 2002, AGI provisions are **not** applicable. See 2-CRP, subparagraph 131 A for additional information. CCC-926 may have been used and was acceptable before CCC-931 was made available.

194 Commensurate Reductions**A Commensurate Payment Reductions**

[7 CFR 1400.503] Any payment and benefit earned by a legal entity or joint operation shall be reduced by an amount that is commensurate with the direct and indirect interest of any member or shareholder who either:

- is determined to have an average AGI in excess of the limitations
- fails to timely submit a certification statement.

Ownership interest in a legal entity shall be reviewed to the fourth level, if applicable, to determine applicable commensurate share reductions.

Note: If the fourth level ownership interest is **not** held by a **person**, that share is **not** eligible for payment or benefits.

B Applying Commensurate Payment Reductions

Commensurate payment and benefit reductions apply to:

- the crop year, program year, or FY
- all program payments and benefits to which average AGI applies.

195 Average AGI and NRCS Programs**A Data-Sharing With NRCS**

NRCS:

- administers some programs that are subject to average AGI limitation requirements
- has program coordination and delivery responsibilities.

FSA has the responsibility for determining average AGI compliance for applicable persons and legal entities.

Upon request from NRCS, FSA will supply average AGI compliance data for the persons and legal entities specified in the request.

If FSA has records on file for the person or legal entity, FSA will provide NRCS read access to the subsidiary eligibility data through Web service.

B AGI Certification Statements Not on File

If an AGI certification statements is **not** on file for a participant in an NRCS-administered program:

- NRCS will request the AGI certification from the person or legal entity
- FSA will make the corresponding average AGI compliance determination
- provide the same information to NRCS as specified in subparagraph A.

C FSA and NRCS Administrative Responsibilities

See Exhibit 14 for the Memorandum of Agreement between NRCS, FSA, and CCC for implementing common provisions, including payment eligibility and payment limitation

--provisions, through September 30, 2013.--

196 Waiving Average AGI Limitation for Conservation Programs Only

A Secretary Waiving Conservation Program Average AGI Limitation

The Secretary may waive the AGI limitation applicable to conservation programs:

- on a case-by-case basis
- to protect environmentally sensitive land of special significance.

B Written Requests

Written requests for consideration of Secretarial waiver **must**:

- *--be submitted to DAFP--*
- document that land, within or adjacent to the producer's agricultural operation, contains critical resources; such as, but **not** limited to the following:
 - critical groundwater recharge areas
 - historical of cultural resources
 - threatened, endangered, or at-risk species
 - unique wetlands
- do either of the following:
 - show that using conservation program funding by 1 producer is critical to the success of the project that benefits multiple producers in a community watershed or other geographic area
 - achieve enduring conservation treatment through using long-term agreement (greater than 15 years) or deed restriction on the land.

Note: See the Adjusted Gross Income (AGI) Limitation Waiver Request Worksheet for Conservation Reserve Program in 2-CRP, Exhibit 16.

196 Waiving Average AGI Limitation for Conservation Programs Only (Continued)**C Referral and Review**

Any written requests received for average AGI limitation waiver consideration will be subject to a joint review completed by the following:

- NRCS State Conservationist and FSA's SED
- Chief, NRCS, and the Administrator, FSA, or their designees

D Determination and Implementation

Determinations for any waiver of average AGI limitation for conservation program requests will be implemented with the coordination of **both** NRCS and FSA officials, as appropriate.

***--E Subsidiary and Eligibility Records**

For all approved waivers of average AGI limitations for conservation programs:

- copies of the approved waivers will be maintained for the person or legal entity by both NRCS and FSA
- the appropriate AGI compliance value for conservation programs will be recorded as "Not Met-Producer" in the subsidiary files for the person or legal entity (3-PL (Rev. 1) Par. 31).

Note: An approved waiver does not change the person's or legal entity's noncompliance status; the waiver only allows the person or legal entity to receive payment for a specific conservation practice that has been applied in an identified location.--*

--200.5 Average AGI Compliance Certification and Consent to Disclosure of Tax--
Information (Continued)

G Important Elements and References

The following CCC-931 shows important elements and references.

This form is available electronically.

CCC-931 U.S. DEPARTMENT OF AGRICULTURE
(12-07-11) Commodity Credit Corporation

AVERAGE ADJUSTED GROSS INCOME (AGI) CERTIFICATION AND CONSENT TO DISCLOSURE OF TAX INFORMATION

NOTE: The following statement is made in accordance with the Privacy Act of 1974 (5 USC 552a - as amended). The authority for release of the information is 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/PSA-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.

1. Return completed form to:
 Name and address of recording County Office.
 (Name of (subparagraph 189 F) enter) 1400.

2. Name and Address of Individual or Legal Entity (Including Zip Code)
 Name and address used for tax filing purposes if different than current FSA records. (subparagraph 200 C)

3. Taxpayer Identification Number (TIN) (Social Security Number for Individual; or Employer Identification Number for Legal Entity)
 SS INCOME

4. Select the program year for payment eligibility (check only one)

A. ☐ 2009 The 3-year period for calculation of the average AGI will be the taxable years of 2007, 2006 and 2005.
 B. ☐ 2010 The 3-year period for calculation of the average AGI will be the taxable years of 2008, 2007 and 2006.
 C. ☐ 2011 The 3-year period for calculation of the average AGI will be the taxable years of 2009, 2008 and 2007.
 D. ☒ 2012 The 3-year period for calculation of the average AGI will be the taxable years of 2010, 2009 and 2008.

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. ☐ Less than (or equal to) \$1,000,000
 B. ☐ 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 50% from farming, ranching or forestry?
 A. ☐ YES B. ☐ NO (must be included as farm income.)

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 2 for the taxable years indicated in Item 4:

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 the information provided is true and correct; and is consistent with the AGI compliance verification purposes by filing this form and return information of the individual or legal entity;
- I agree to the disclosure of the information to the IRS and the USDA;
- I am aware that the information provided is for the purpose of determining eligibility for program benefits and return information of the individual or legal entity;
- I certify that I have read and understood the restrictions on signature authorities. (subparagraph 200.5 C)

9. Signature (By) _____

10. Title/Relationship of the Individual if Signing in a Representative Capacity for a legal entity _____

11. Date (MM-DD-YYYY) _____

The U.S. Department of Agriculture (USDA) prohibits discrimination in all of its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, parental status, religion, sexual orientation, political beliefs, genetic information, reprisal, or because all or part of an individual's income is derived from any public assistance program. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at (202) 720-2600 (voice and TDD). To file a complaint of discrimination, write to USDA, Assistant Secretary for Civil Rights, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, S.W., Stop 9410, Washington, DC 20250-9410, or call toll-free at (866) 632-9992 (English) or (800) 877-8339 (TDD) or (866) 377-8642 (English Federal-relay) or (800) 845-6136 (Spanish Federal-relay). USDA is an equal opportunity provider and employer.

**200.5 Average AGI Compliance Certification and Consent to Disclosure of Tax Information
(Continued)**

H CCC-931C – For Conservation Programs Only

CCC-931C shall be used **only** for **all** of the following:

- persons and legal entities
- successors to a conservation program contract, or an agreement, approved on or after
*--October 1, 2008, and **before** October 1, 2013.--*

With the exception of the specific purpose, CCC-931C has the same functionality and requirements as CCC-931. Follow all procedures in this part for the acceptance, referral, and handling of CCC-931C as practiced for CCC-931.

202 Review and Validation Process (Continued)**D Using Data Received From IRS**

The data received from IRS will be:

- validated with SCIMS and producer eligibility records
- the foundation of reports to be used for AGI compliance verification purposes.

203 Average AGI Compliance Reports**A Reports**

*--The average AGI compliance reports will identify persons or legal entities with the following:

- no data return from IRS
- average AGI amounts that exceed the threshold levels
- average AGI amounts at or below the threshold levels
- no matching records on file with IRS.

B Responsibility for Reports and Associated Mailings of Notifications

All AGI compliance reports and associated mailings of notifications to affected persons or legal entities will be completed by National and Kansas City Offices.

State Offices and NRCS will be provided a copy of the list of persons or legal entities:

- identified on the applicable report
- sent the appropriate written notification for any required follow-up actions.

203.4 Reconciliation Process of Participants and CCC-931 or CCC-933**A Reconciliation Report**

A report will be completed to identify persons or legal entities who have received 2009, 2010, 2011, 2012, or 2013 program payments, and:--*

- no data has been received from IRS
- no matching records are found on file with IRS.

Note: County Offices and NRCS will be provided access or a copy of this report.

B Participants Identified

The recording County Office will provide written notice to persons and legal entities identified on the report in subparagraph A that contains the following:

- *--the requirement to timely complete and submit the enclosed CCC-931 or CCC-933 to maintain 2009, 2010, 2011, 2012, and/or 2013 payment eligibility--*

203.4 Reconciliation Process of Participants and CCC-931 or CCC-933 (Continued)**B Participants Identified (Continued)**

- instruction to select either the 2009, 2010, 2011, 2012, or 2013 program year, as appropriate
- that completed CCC-931's and CCC-933's:
 - are to be mailed to the recording County Office at the return address provided on CCC-931 or CCC-933
 - **must** be mailed within 30 calendar days from the date of receipt of the letter
- where and how to obtain additional CCC-931's or CCC-933's, if needed.

Note: For an example letter, see subparagraph 204 B.

C Persons and Legal Entities Identified for 2012 and Subsequent Years

For 2012 and subsequent crop, program, and FY's, County Offices are instructed to:

- coordinate recording the average AGI certification values for 2012 and 2013 in the web-based eligibility files with the mailing of completed CCC-931's and CCC-933's to IRS
- periodically run the County Eligibility Report for AGI according to 3-PL (Rev. 1), subparagraph 306 I
- select field, "**Not Filed**" to generate a list of every individual and legal entity in the *--web-based eligibility system, "AGI" section that has not filed CCC-931 or CCC-933 for the applicable year, payment eligibility purposes.--*

For all persons and legal entities identified through the County Eligibility Report for 2012 or 2013, follow instructions in subparagraph B.

D Notification Exceptions

If CCC-931 or CCC-933 was rejected by the IRS for the selected reason of, "No record found on Master file. No return filed for years checked using this TIN/SSN", then:

- do not send a written notification according to subparagraph B
- consider this individual or legal entity as compliant with the average AGI limitations for the current program year
- retain a copy of the IRS rejection letter with the returned CCC-931 or CCC-933 in the individual's or legal entity's eligibility file.

Section 5 EYRT System**476 Introduction****A EYRT**

EYRT means a web-based system:

- in which National, State, and County Office users can record all findings, recommendations, and conclusions from EYR's completed on selected farming operations for 2009 and subsequent years' payment eligibility and payment limitation compliance purposes
- that provides reporting and summarization capabilities for EYR findings, determinations, and related information recorded for the farming operations reviewed.

B EYRT Design

EYRT was designed for the following:

- recording and tracking, by participant/farming operation and program year, all EYR review findings, results, and determinations
- as source data for status reports on the completion and results of EYR's
- providing information to use when evaluating the application and the effectiveness of current payment eligibility and payment limitation provisions.

C Accessing EYRT and Versions Available

EYRT is accessible from the Payment Limitation EYR's Share Point site at https://fsa.sc.egov.usda.gov/mgr/dafp/PECD/PL_EYR/default.aspx.

* * *

***--476 Introduction (Continued)**

D Content of EYRT Database

After the initial construction of EYRT, the database was prepopulated with the following:

- 2009 DAFP EYR selections
- 2010 DAFP EYR selections
- 2011 DAFP EYR selections.

Before nationwide deployment, results were entered for completed, DAFP-selected 2009 and 2010 EYR's.

E State Office Action

For the 2009 and 2010 EYR records, State Offices are encouraged to do the following:

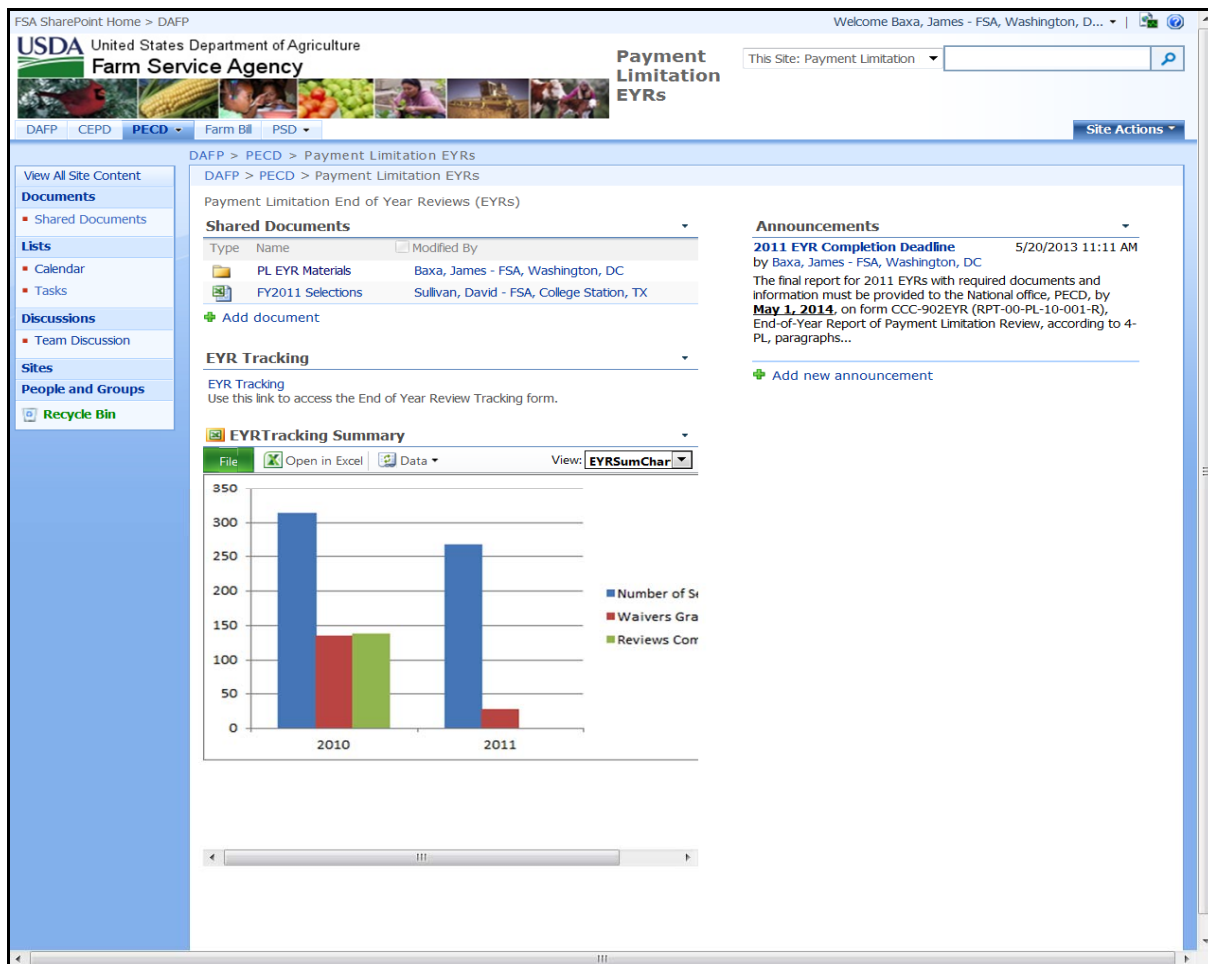
- review the records for accuracy
- update the preloaded records, if necessary
- enter records for additional EYR selections made
- for all incomplete EYR's, enter results as EYR's are completed, if applicable.--*

477 Payment Limitation EYRs Screen

A Accessing the Payment Limitation EYRs Screen

The Payment Limitation EYRs Screen allows State and County Office users to access all options available in EYRT. To access the following Payment Limitation EYRs Screen, go to https://fsa.sc.egov.usda.gov/mgr/dafp/PECD/PL_EYR/default.aspx.

*--



--*

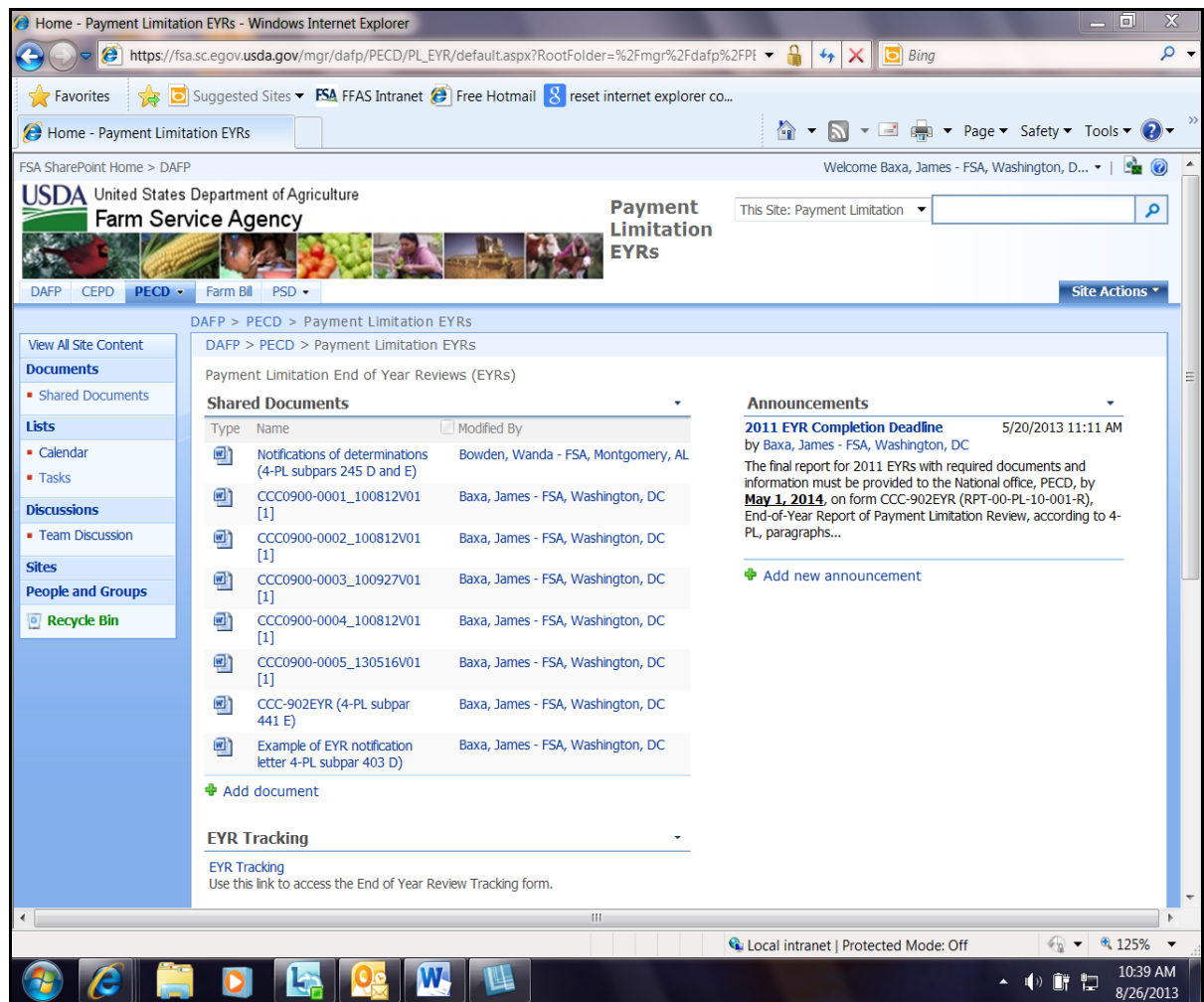
477 Payment Limitation EYRs Screen (Continued)

B Payment Limitation EYRs Screen Content

On the Payment Limitation EYRs Screen, under the heading “**Shared Documents**”, is folder *--“**PL EYR Materials**” that contains the following letters and forms, which will be displayed when “**PL EYR Materials**” is selected:--*

- EYR notification (subparagraph 403 D)
- payment eligibility and limitation determinations made by the appropriate reviewing authority following completing EYR’s (subparagraphs 245 D and E)
- the complete 5-part CCC-900 EYR package (subparagraph 421 E)
- CCC-902EYR (subparagraph 441 E).

*--



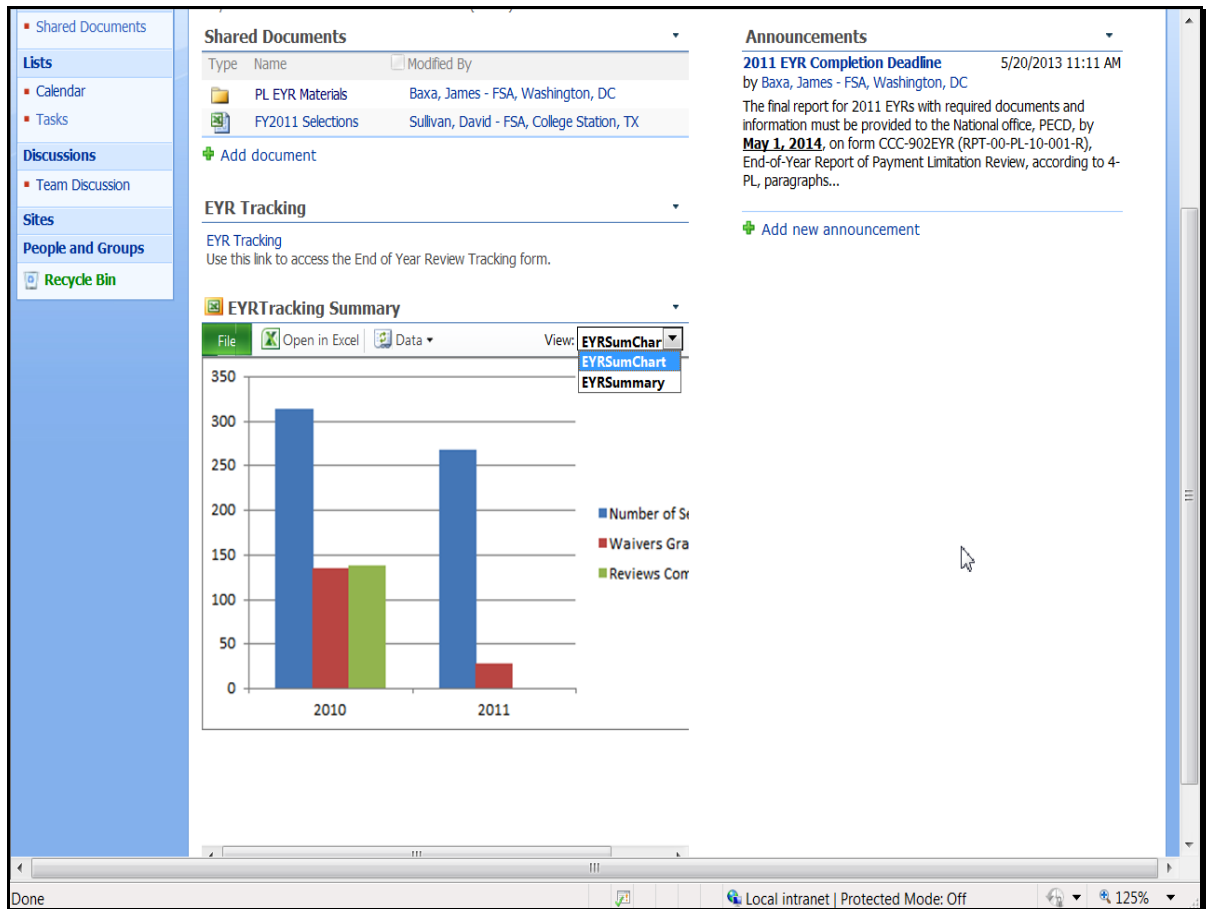
--*

477 Payment Limitation EYRs Screen (Continued)

B Payment Limitation EYRs Screen Content

On the Payment Limitation EYRs Screen, under the heading “**EYR Tracking**,” is another selection, “**EYR Tracking Summary**”. This selection provides various reports that can be generated from the data collected on EYR’s.

*--



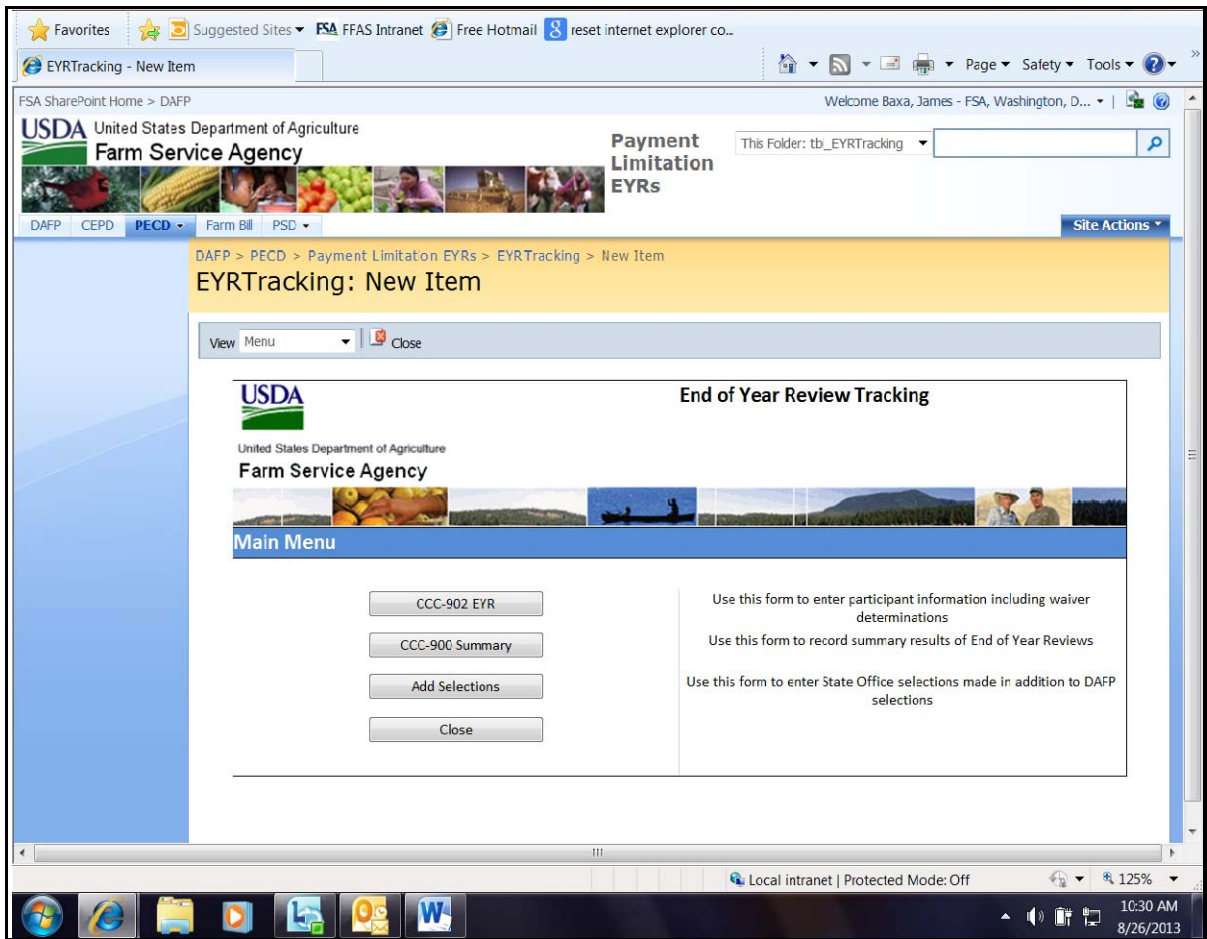
--*

477 Payment Limitation EYRs Screen (Continued)

B Payment Limitation EYRs Screen Content (Continued)

On the Payment Limitation EYRs Screen, under the heading “**EYR Tracking**”, is the following selection, “**EYR Submit**”, for loading 2009 and subsequent years’ EYR review information for the DAFP selections and additional selections made by the appropriate reviewing authority or State Office representative.

*--

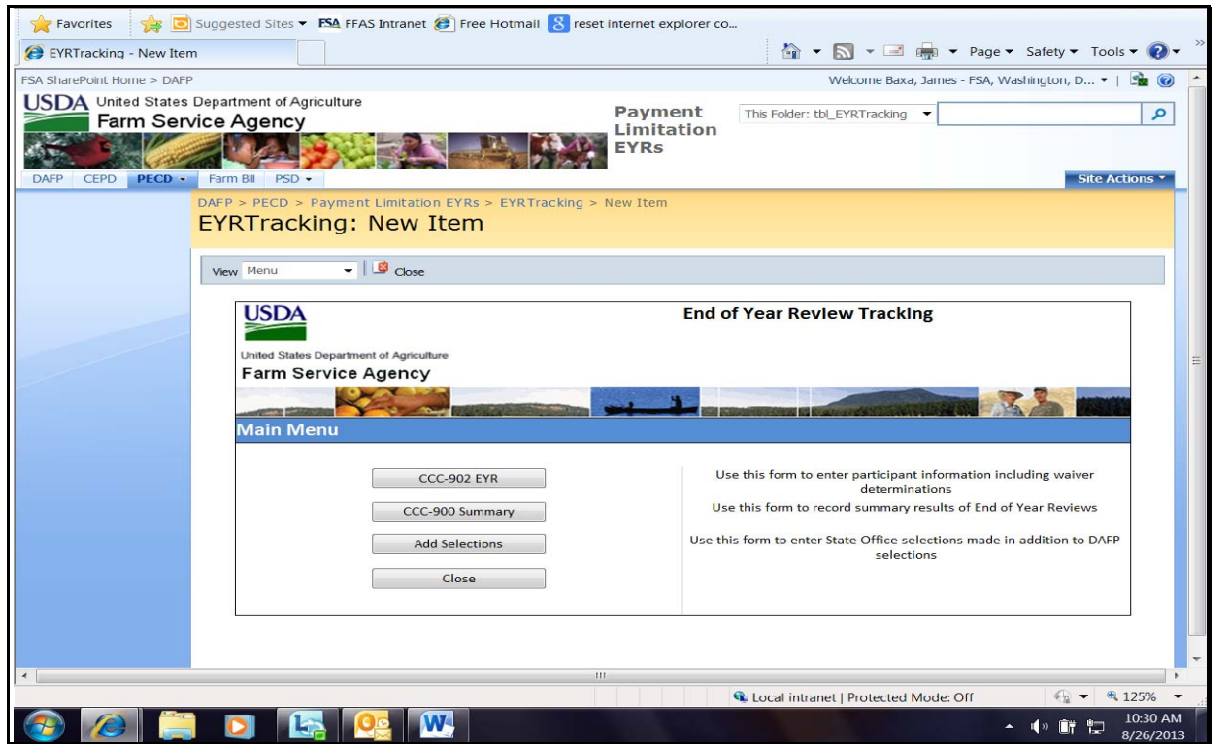


--*

478 EYRT for Entering Participant Information

A “EYRsubmit...” Option

On the Payment Limitation EYRs Screen, under “Shared Documents”, when users **CLICK** *--“SelectionRpt”, the End of Year Review Tracking Screen will be displayed.



***--478 EYRT for Entering Participant Information (Continued)**

B “CCC-902 EYR” Option (Continued)

If on the following End of Year Tracking Main Menu, users click “**CCC-902 EYR**”, users can enter farming operation information including any waivers of DAFP-selected EYR’s.

United States Department of Agriculture

Farm Service Agency

End of Year Review Tracking

Main Menu

CCC-902 EYR

CCC-900 Summary

Add Selections

Close

Use this form to enter participant information including waiver determinations

Use this form to record summary results of End of Year Reviews

Use this form to enter State Office selections made in addition to DAFP selections

--*

479 EYRT for Reports by State and Program Year

A “EYR State Selection Report” Option

*--On the Payment Limitation EYRs Screen, under Shared Documents, CLICK “FY2009, FY2010, or FY2011 Selections” and a report of DAFP EYR selections for any given State and program year 2009 through 2011 will be generated.

Home - Payment Limitation EYRs - Windows Internet Explorer

https://fsa.sc.egov.usda.gov/mgr/dafp/PECD/PL_EYR/default.aspx

Home - Payment Limitation EYRs

Shared Documents

Type	Name	Modified By
Folder	PL EYR Materials	Baxa, James - FSA, Washington, DC
File	FY2011 Selections	Sullivan, David - FSA, College Station, TX

Add document

EYR Tracking

EYR Tracking
Use this link to access the End of Year Review Tracking form.

EYRTracking Summary

File Open in Excel Data View: EYRSummary

States/Year	Number of Selections	Waivers Granted	Reviews Completed
2010	314	134	1
2011	267	28	1
Grand Total	581	162	1

Announcements

2011 EYR Completion Deadline 5/20/2013 11:11 AM
by Baxa, James - FSA, Washington, DC

The final report for 2011 EYRs with required documents and information must be provided to the National office, PECD, by **May 1, 2014**, on form CCC-902EYR (RPT-00-PL-10-001-R), End-of-Year Report of Payment Limitation Review, according to 4-PL, paragraphs...

Add new announcement

Local intranet | Protected Mode: Off

11:03 AM
8/26/2013

--*

479 EYRT for Reports by State and Program Year (Continued)

B State Selection Report

The following State Selection Report Screen will be displayed. From the “State” drop-down list, select the desired State and CLICK “**Run Query**” to generate the EYR State Selection Report.

* * *

State Selection Report

State:

Run Query

Core Customer ID	State	Recording County	Producer Name	Business Type	Review FY	Selection Type	Waiver Granted	Total Attributed Payments

The following is an example of the EYR State Selection Report that will be displayed.

State Selection Report

State: Colorado

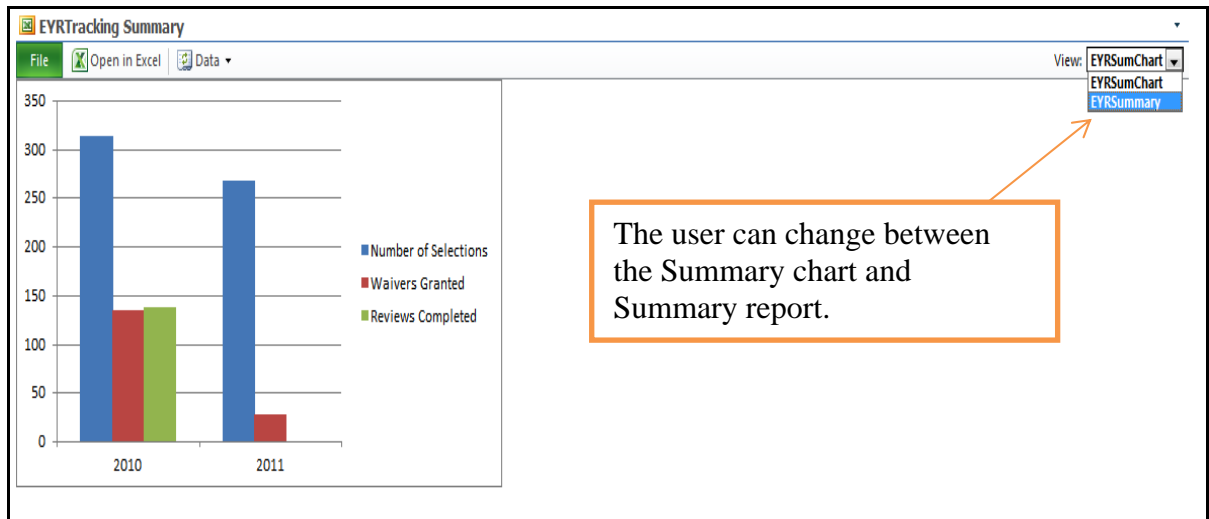
Run Query

Core Customer ID	State	Recording County	Producer Name	Business Type	Review FY	Selection Type	Waiver Granted	Total Attributed Payments
xxxxxxxx	Colorado	Yuma	xxxxxxxxxx		2011	DAFP		\$xxxxxxxx
xxxxxxxx	Colorado	Yuma	xxxxxxxxxx		2011	DAFP		\$xxxxxxxx
xxxxxxxx	Colorado	Yuma	xxxxxxxx xxxxx		2011	DAFP		\$xxxxxxxx
xxxxxxxx	Colorado	Kit Carson	xxxxxxxx		2011	DAFP		\$xxxxxxxx

479 EYRT for Reports by State and Program Year (Continued)

C Report Options

*--On the Payment Limitation EYRs Screen, under EYR Tracking Summary, information can be summarized and illustrated either in Excel spreadsheet format or as a chart. The following screens illustrate and include instructions on how the report information can be selected, filtered, summarized, refreshed and saved.



The initial setup for Summary Report is collapsed line items. The report can be expanded by clicking each “+” symbol.

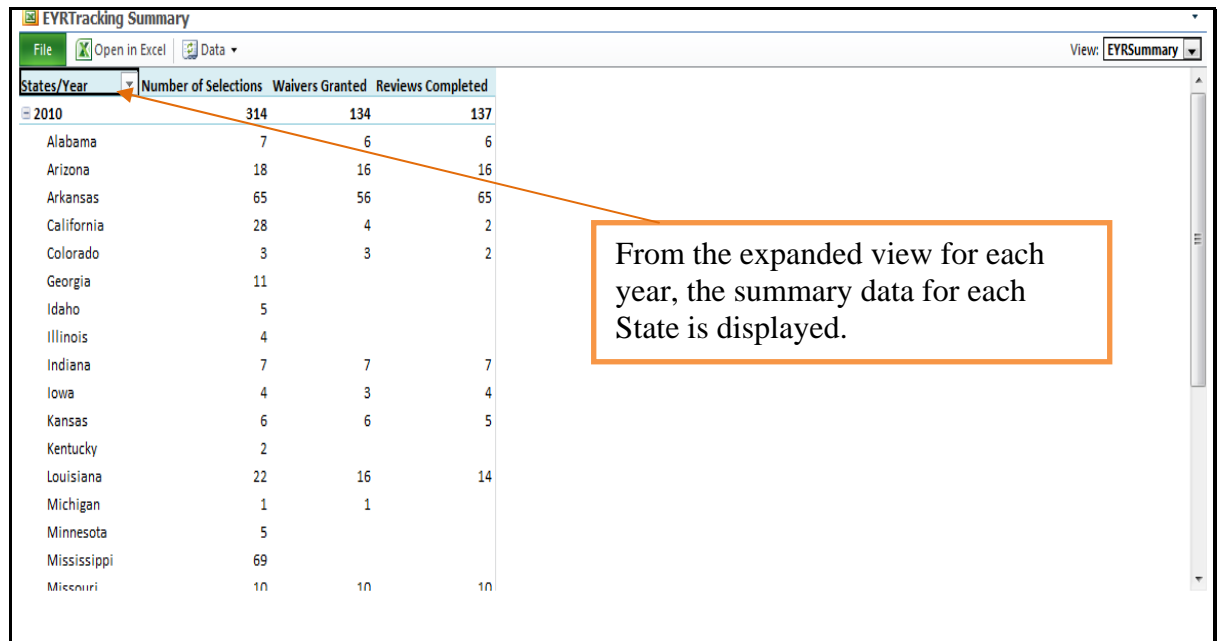
States/Year	Number of Selections	Waivers Granted	Reviews Completed
2010	314	134	137
2011	267	28	137
Expand	581	162	137

--*

479 EYRT for Reports by State and Program Year (Continued)

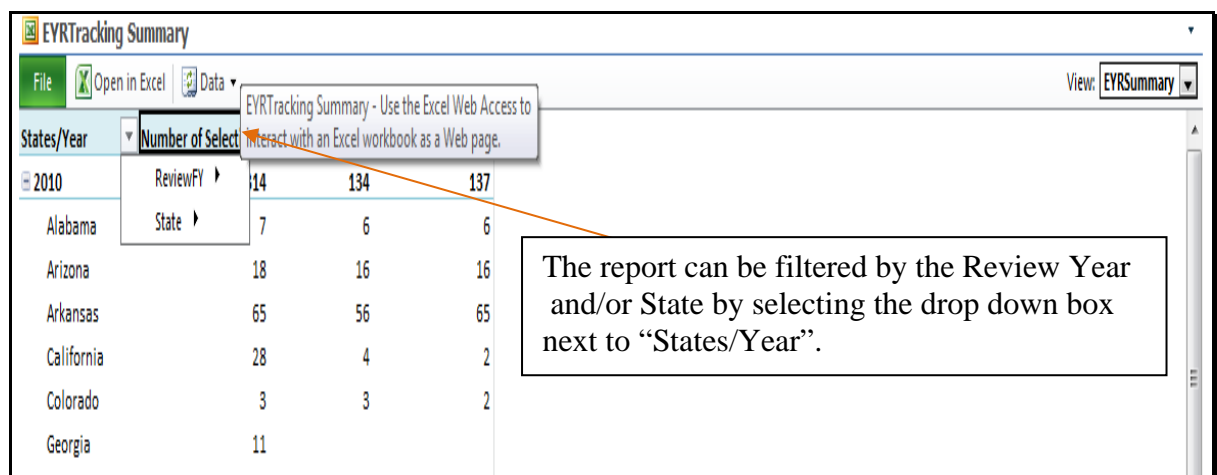
C Report Options (Continued)

*--



From the expanded view for each year, the summary data for each State is displayed.

States/Year	Number of Selections	Waivers Granted	Reviews Completed
2010	314	134	137
Alabama	7	6	6
Arizona	18	16	16
Arkansas	65	56	65
California	28	4	2
Colorado	3	3	2
Georgia	11		
Idaho	5		
Illinois	4		
Indiana	7	7	7
Iowa	4	3	4
Kansas	6	6	5
Kentucky	2		
Louisiana	22	16	14
Michigan	1	1	
Minnesota	5		
Mississippi	69		
Missouri	10	10	10



The report can be filtered by the Review Year and/or State by selecting the drop down box next to "States/Year".

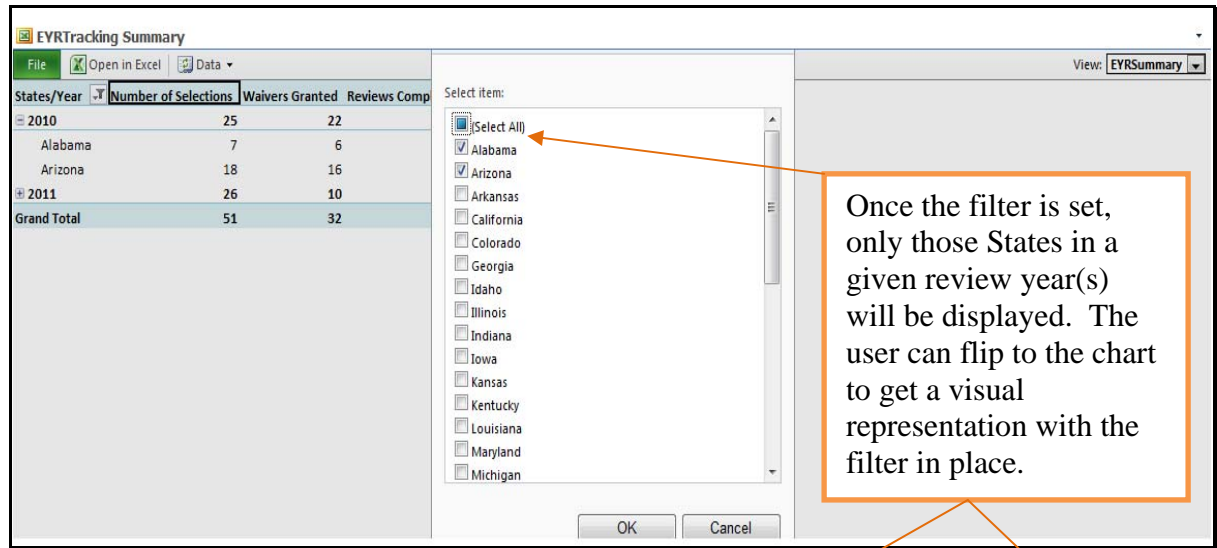
States/Year	Number of Selections	Waivers Granted	Reviews Completed
2010	314	134	137
Alabama	7	6	6
Arizona	18	16	16
Arkansas	65	56	65
California	28	4	2
Colorado	3	3	2
Georgia	11		

--*

479 EYRT for Reports by State and Program Year (Continued)

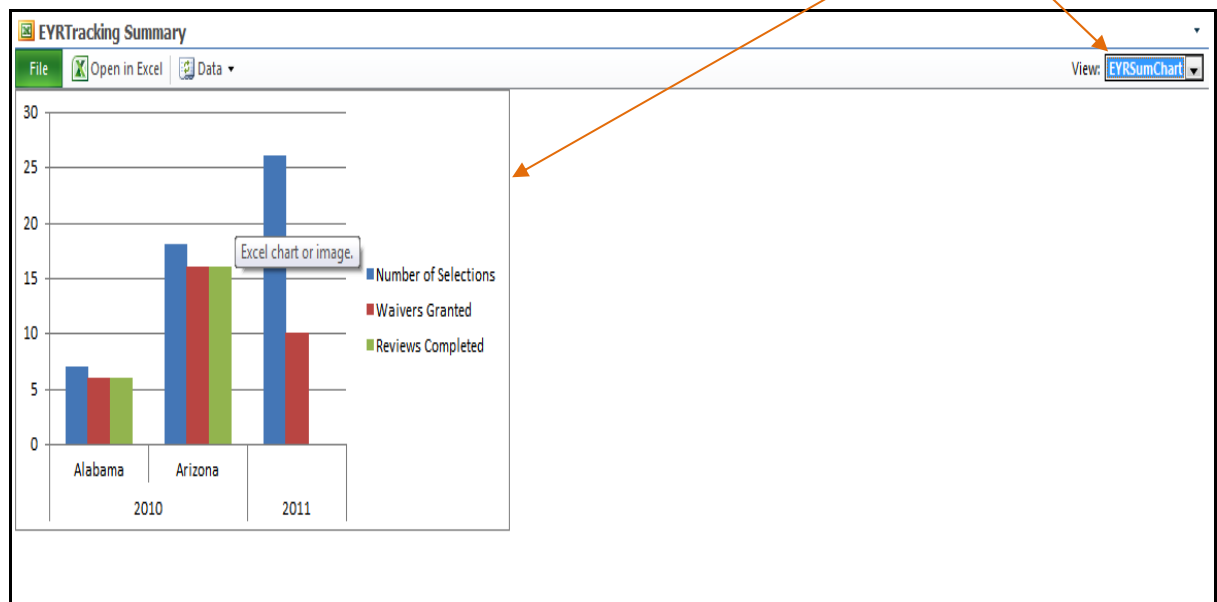
C Report Options (Continued)

*--



Once the filter is set, only those States in a given review year(s) will be displayed. The user can flip to the chart to get a visual representation with the filter in place.

States/Year	Number of Selections	Waivers Granted	Reviews Completed
2010	25	22	
Alabama	7	6	
Arizona	18	16	
2011	26	10	
Grand Total	51	32	



--*

479 EYRT for Reports by State and Program Year (Continued)

C Report Options (Continued)

*--

EYRTracking Summary

File Open in Excel Data

- Open in Excel
Open the workbook in Excel.
- Download a Snapshot
Download a copy of the workbook containing only the values and formatting.
- Download a Copy
Download the workbook to your computer.
- Reload Workbook**
Reload the workbook from its file location.

■ Number of Selections
■ Waivers Granted
■ Reviews Completed

50
0

2010 2011

To ensure the most recent data is loaded into the report, click “File”, then “Reload Workbook”.

To refresh the report, click “Open in Excel”, then select “Edit” in the Open Document dialog box, then “OK”.

EYRTracking Summary

File Open in Excel Data

350
300
250
200
150
100
50
0

2010 2011

■ Number of Selections
■ Waivers Granted
■ Reviews Completed

Open Document

You are about to open:
Name: EYRTrackingSummary.xlsx
From: fsa.sc.egov.usda.gov

How would you like to open this file?

☐ Read Only
☒ Edit

OK Cancel

Some files can harm your computer. If this information looks suspicious, or you do not fully trust the source, do not open the file.

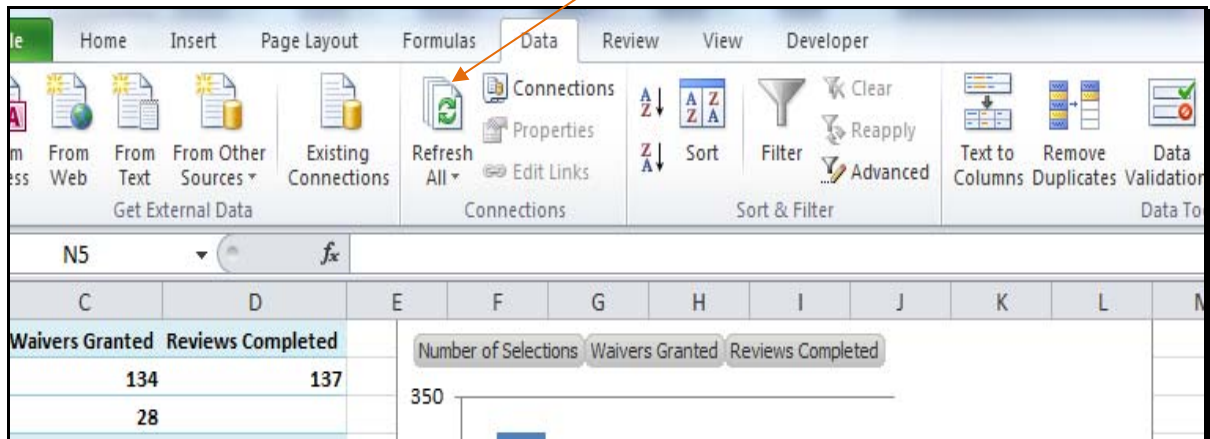
--*

479 EYRT for Reports by State and Program Year (Continued)

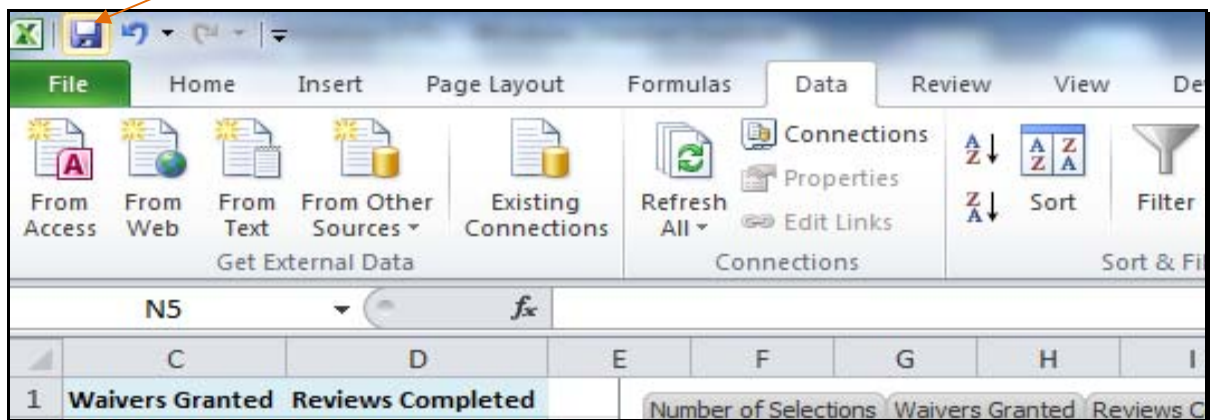
C Report Options (Continued)

*--

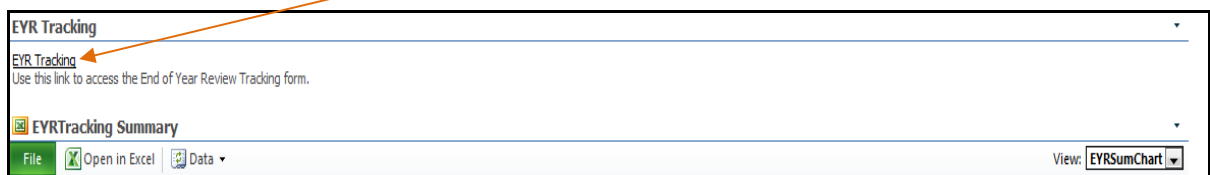
Once Excel is open, go to the "Data" tab, then click "Refresh All".



Then click "Save" at the top or go to "File" then, Save.



To use the form, click the "EYR Tracking" link. A new window will open with the form.



--*

480-500 (Reserved)

Reports, Forms, Abbreviations, and Redelegations of Authority

Reports

None.

Forms

This table lists all forms referenced in this handbook.

Number	Title	Display Reference	Reference
AD-1026	Highly Erodible Land Conservation (HELC) and Wetland Conservation (WC) Certification		Ex. 14
CCC-501A	Member's Information		Ex. 10
CCC-501B	Designation of "Permitted Entities"		Ex. 10
CCC-502	Farm Operation Plan for Payment Eligibility Review for _____		Ex. 10
CCC-509	2009-2012 Direct and Counter-Cyclical Program Contract		3, 119, 157
CCC-526	Payment Eligibility Average Adjusted Gross Income Certification		190
CCC-526C	Payment Eligibility - Average Adjusted Gross Income Certification For Certain Conservation Reserve Program Contracts Approved Before October 1, 2008		190, Ex. 14
CCC-580	Milk Income Loss Contract (MILC)		186
CCC-770 CPA	AGI Compliance Review Checklist CPA or Attorney Certification Statement	Ex. 21	
CCC-770 TAX	AGI Compliance Review Checklist IRS Tax Information - Returns and Schedules	Ex. 21	
CCC-900-1	Payment Eligibility/Limitation Selection, Notification, and Information Collection Checklist 1	421	
CCC-900-2	Payment Eligibility/Limitation Documents Received From Producer Checklist 2	421	
CCC-900-3	Payment Eligibility/Limitation Contribution Worksheet	421	
CCC-900-4	Payment Eligibility/Limitation Substantive Change and Other Determinations Worksheet	421	
CCC-900-5	Payment Eligibility/Limitation Summary of Findings and Recommendations	421	478
CCC-901	Member's Information - 2009 and Subsequent Years	99	Text, Ex. 10, 14
CCC-902 Automated	Farm Operating Plan for Payment Eligibility - 2009 and Subsequent Program Years	130.5, 132	31, Ex. 10, 14
CCC-902 Continuation	Continuation Sheet for Leased or Owned Land (Attach to Form CCC-902I or CCC-902E)	140	Text, Ex. 10

Reports, Forms, Abbreviations, and Redelegations of Authority (Continued)

Forms (Continued)

Number	Title	Display Reference	Reference
CCC-902E	Farm Operating Plan for an Entity - 2009 and Subsequent Program Years	120, 122, 140, 149, 158, 170	Text, Ex. 10
CCC-902E Continuation	Continuation Sheet for Farm Operating Plan for an Entity - 2009 and Subsequent Program Years	141	34, 120
CCC-902EYR	End-of-Year Report of Payment Limitation Review	441	402, 442
CCC-902I	Farm Operating Plan for an Individual - 2009 and Subsequent Program Years	130	Text, Ex. 10
CCC-902I Short Form	Farm Operating Plan for an Individual - 2009 and Subsequent Program Years	131	34, 74
CCC-903	Worksheet for Payment Eligibility and Payment Limitation Determinations	207	33, 109
CCC-926 <u>1/</u>	Average Adjusted Gross Income (AGI) Statement		Text, Ex. 10, 14, 21
CCC-927 <u>1/</u>	Consent to Disclosure of Tax Information - Individual		Ex. 11-13
CCC-928 <u>1/</u>	Consent to Disclosure of Tax Information - Legal Entity		Ex. 11-13
CCC-929	Average Adjusted Gross Income (AGI) Supplemental	201	199, 200
CCC-931	Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information	200.5	Text, Ex. 12, 13.5, 21
CCC-931C	Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information For Successors to Conservation Program Contracts and Agreements Only	200.5	Text, Ex. 12, 13.5, 21
CCC-933	Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information For the 2013 crop, program, and fiscal years only.	200.5	Text, Ex. 13.5, 21
CRP-1	Conservation Reserve Program Contract		13, 187, 190, Ex. 10
CRP-1F Addendum	CRP-1 Modification to Extend the Contract Expiration Date for _____ Years		Ex. 10
FSA-211	Power of Attorney		200.5
I-151 <u>1/</u>	Alien Registration Receipt Card		107
I-551	Permanent Resident Card/Resident Alien Card	107	108, 120, 130, 131, 141, Ex. 2
IRS-990	Return of Organizations Exempt From Income Tax		97
IRS-990-T	Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))		191, Ex. 21
IRS-1040	U.S. Individual Income Tax Return		188, 191, 200.5, 203.8, Ex. 21

1/ Form is obsolete.

Memorandum of Agreement

Following is the Memorandum of Agreement between NRCS, FSA, and CCC for implementing common provisions, including payment eligibility and payment limitation provisions through *--September 30, 2013.

Memorandum of Agreement (MOA)

Between

Natural Resources Conservation Service (NRCS),

Farm Service Agency (FSA), and

Commodity Credit Corporation (CCC)

For the Implementation of Common Provisions, Including

Payment Eligibility and Payment Limitation Provisions

Through September 30, 2013

I. PURPOSE

The purpose of this (MOA) is to provide for the implementation, cooperation, expectations and responsibilities between FSA, NRCS, and CCC in administering provisions common to the agencies including all payment eligibility and payment limitation provisions as found in the Food, Security Act of 1985, as amended, and regulations at 7 CFR Part 1400.

II GENERAL PROVISIONS

FSA and NRCS administer various farm commodity and conservation programs in which participants are subject to payment eligibility and payment limitation requirements in 7 CFR Part 1400. The administration of these programs requires the obtaining of information, determination of eligibility, and maintenance of this data. FSA has the administrative responsibilities for collecting and maintaining data that includes the name and address of the participant (SCIMS and farm records); information about the participant's farming operation (subsidiary files); and information on the participant's annual income (AGI files). FSA uses this information to make determinations of the participant's eligibility for program payments and restrictions on the amount of such payments that can be received by the participant, both directly and indirectly, for direct attribution. FSA has developed custom software applications for both the System 36 and web-based environments to store the eligibility data of all participants. FSA maintains this data and ensures the credibility and accuracy of this data. FSA performs the administrative compliance duties of the payment eligibility requirements and determinations of all participants of record. As such, FSA has also entered into agreements with the IRS and the Social Security Administration to verify and validate the accuracy of the participant information. FSA provides this data and

Memorandum of Agreement (Continued)

*--

Memorandum of Agreement – FSA/CCC and NRCS

develops common eligibility routines for use by NRCS in the administration of conservation programs for which they have responsibility.

III AUTHORITY

This MOA is authorized by Title I of the Farm Security and Rural Investment Act of 2002 (2002 Act), Title I of the Food, Conservation, and Energy Act of 2008 (2008 Act), the American Taxpayer Relief Act of 2012, and Title XII of the Food Security Act of 1985 (1985 Act), as amended. Other authorities may also apply.

IV. RESPONSIBILITIES

A. FSA and CCC responsibilities:

1. In consultation with NRCS, develop and maintain rules, regulations, policies, and procedures that govern payment eligibility, payment limitation and average adjusted gross income (AGI) limitation requirements common to multiple programs administered by FSA and NRCS.
2. Annually publicize and provide information on all requirements of payment eligibility, payment limitation, and AGI limitations.
3. Provide leadership and guidance to all USDA agencies as needed on all payment eligibility, payment limitation and average AGI limitation issues.
4. Provide consultation regarding common policies and procedures between FSA and NRCS leadership.
5. Develop and maintain information collection processes necessary to obtain program participant information such as name and address; farming operation types and locations; legal entity types; farm and nonfarm income data as reported to the IRS for periods of at least three years (CCC-902; CCC-901; CCC-931; CCC-933; CCC-931C; CCC-526C; and, other forms and documents determined applicable).
6. Timely make determinations regarding the participant's eligibility for program benefits and the amounts that can be received annually.
7. Annually, or as otherwise applicable, obtain an acceptable certification of average AGI from all persons, legal entities, and members of legal entities for the appropriate reporting time period.
8. Develop common eligibility routines for use by FSA and NRCS. Significant changes to existing routines, or the addition of new routines, will be planned in conjunction with NRCS and with adequate testing time allowed prior to implementation.

--*

Memorandum of Agreement (Continued)

*--

Memorandum of Agreement – FSA/CCC and NRCS

9. Record determinations for payment eligibility and payment limitation purposes for immediate use by both FSA and NRCS in payment processing.
10. Timely provide written notice to program participants of the determinations made for payment eligibility and payment limitation purposes with rights to appeal if determinations are considered adverse.
11. Timely acknowledge appeals and administrative hearing proceedings on all appeals.
12. Maintain the administrative case files on appeal hearings with the National Appeals Division (NAD).
13. Respond to any further administrative proceedings as necessary with NAD for appeals, reconsiderations and reviews.
14. Develop software user requirements and technical specifications, program, test, implement, and maintain common software routines used by all agencies to determine eligibility, payment eligibility, payment limitation, and average AGI limitations. Maintain a software test environment as well as a software production environment.
15. Maintain FSA and NRCS customer records for Farm and Tract Eligibility (FTE), and Highly Erodible Land Conservation and Wetland Conservation (AD-1026).
16. Make available and allow secure access by NRCS software applications via web-services to the current data on all program participants that includes information recorded in SCIMS, farm tract records, entity files, subsidiary files and eligibility files as developed under regulations pertaining to FSA.
17. Make available to program participants the appropriate forms for Consent for IRS to disclose pertinent information to FSA for AGI limitation compliance purposes.
18. Process information and data returned from the IRS for participants that previously submitted valid consent forms to the IRS.
19. On a regular basis as data is returned from IRS, record and update eligibility files for participants with average AGI amounts below the threshold levels as verified with IRS data.

--*

Memorandum of Agreement (Continued)

*--

Memorandum of Agreement – FSA/CCC and NRCS

20. Notify participants that appear to have average AGI amounts above the threshold levels of the results of the IRS data analysis, and require all such participants to provide actual tax records or other acceptable documentation within 30 days to demonstrate that average AGI does not exceeds the established limits.
 21. Revise business rules to not allow any payment activity or otherwise disable all eligibility files for participants that are notified that average AGI amounts have been determined to be above the applicable thresholds for payment eligibility.
 22. Review tax data and other information provided by program participants with questionable AGI amounts and conclusively determine AGI compliance.
 23. Notify participants subject to the AGI review the results of the evaluation and determination of AGI compliance for the applicable year or years reviewed.
 24. Provide to NRCS a list of participants determined to be non-compliant with the average AGI limitations for appropriate actions.
 25. Conduct regular reconciliation processes to identify participants that have received current year benefits, but have not been included on any data return from the IRS, which indicates a consent form has not been submitted.
 26. Provide to NRCS a list of participants identified as current year payment recipients, but have not provided a consent form to the IRS for appropriate follow-up actions.
- B. NRCS responsibilities:
1. Make available to program participants the appropriate forms needed for payment eligibility and payment limitation purposes.
 2. Make available to program participants the appropriate forms for Consent for IRS to disclose pertinent information to FSA for AGI limitation compliance purposes.
 3. Timely deliver to the local FSA office any forms and documentation completed for payment eligibility and payment limitation purposes by participants of NRCS-administered programs.

Memorandum of Agreement (Continued)

*--

Memorandum of Agreement – FSA/CCC and NRCS

4. Timely reimburse FSA and/or CCC no less than one-third of the annual cost that IRS will charge FSA/CCC for the average AGI validation process. Based on the estimated annual cost for FY 2013 of \$ the reimbursable amount is \$

V. MISCELLANEOUS PROVISIONS

1. FSA, CCC and NRCS mutually agree to cooperate at all levels to ensure consistent implementation of all payment eligibility and payment limitation requirements applicable to all conservation programs.
2. It is mutually agreed that this Agreement is effective when signed by all parties and shall continue in full force and effect through September 30, 2013. This Agreement may be terminated at any time with thirty days notice by one party. Should this Agreement be terminated, billing will be submitted for services rendered prior to the date of termination for which payment has not been received. This Agreement may be modified by amendment duly executed by officials of FSA and NRCS. NRCS and FSA will enter annually into a National Level Reimbursement Agreement (Form AD-672) based on this interagency agreement and any amendments hereto.
3. Neither CCC, FSA, nor NRCS, shall assign or transfer any rights or obligations under this Agreement without prior written approval of the other party.
4. CCC, FSA and NRCS agree that, to the extent possible under applicable law, each party will be solely responsible for its own acts omissions, and the results thereof, and shall not be responsible for the results thereof caused by the acts or omissions of the other party.
5. The Deputy Administrator for Farm Programs, Farm Service Agency or the Deputy Administrator designee or successor, is delegated authority to carry out this Agreement for FSA and CCC, and, with the NRCS Chief, or designee, may further amend this Agreement consistent with the provisions of the 1985 Act, as amended, and the regulations at 7 CFR Part 1400. The provisions of this Agreement may only be modified by written agreement between the parties.

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Memorandum of Agreement (Continued)

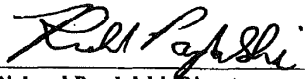
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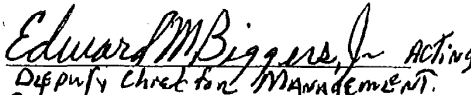
Memorandum of Agreement – FSA/CCC and NRCS

6. All parties to this MOA will comply fully with the information gathering provisions of section 1619 of the 2008 Act, the Privacy Act, the Freedom of Information Act, and any other related acts concerning privacy and the dissemination of records.

FARM SERVICE AGENCY/
COMMODITY CREDIT CORPORATION

NATURAL RESOURCES
CONSERVATION SERVICE


Richard Pazdalski, Director
Budget Division/OBF/FSA
Date 9/16/2012


Edward M. Biggers, Jr. Acting
Deputy Chief of Management
9/13/13
Date

*--