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County Committee Members

Jim Hodder, Chairperson
Ben Arambel, Vice-Chairperson
Bob Anderson, Member
Penny Chrisman, Member

FSA Office Personnel

Jennifer Dutton, CED
Bonnie Hueckstaedt, PT
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Payment Eligibility Update



No IRS Form, No Payments



Producers are required to certify compliance with adjusted gross income (AGI) provisions to participate in FSA programs. In order to ensure compliance with these provisions, FSA and IRS have finalized a data-sharing process to check AGI compliance of program participants.



Why is it necessary to verify average AGI?

Without an adequate verification process, USDA can't ensure payments are only being made to eligible producers.

What process has been developed to verify AGI?

USDA and IRS have developed an electronic information exchange process strictly for the purpose of verifying AGI compliance. The process electronically looks at certain line items on tax returns filed for the applicable 3-year period; performs a series of calculations to calculate average amounts. Those amounts are then compared to USDA AGI limitations. USDA receives a summary of the results with indicators of whether the participant appears to exceed or not exceed AGI limitation amounts. USDA does not see tax return information at any time during this process!

Who is required to file a CCC-927 or CCC-928?

All entities, members of entities down to the fourth level and individuals are required to file with the IRS. If you filed an AGI form, you must file the IRS form. Contact the office if you aren't sure if you are required to file the IRS form. Those participating in EQIP, GRP, CRP, DCP, NAP, LDP, LFP, LIP, ELAP, SURE in 2009 and/or 2010 must file!

When is the consent form due and where do I send it?

To avoid delays in 2010 payments and the possibility of paying back 2009 payments the consent form must be mailed **directly to the IRS by June 15, 2010.**

What if the consent form is not completed and mailed to IRS?

Failure to file the written consent form may require the participant to pay back FSA and NRCS payments from years 2009 and 2010. You will be flagged not complaint with AGI provisions if the form is not received.

Why can't I give my form to my County Office?

The consent forms are for IRS, not FSA and because they contain personally identifiable information, you must return directly to IRS to protect your privacy.

Will my information be used for any other purpose or disclosed to persons outside the government?

NO! IRS will use this information only for the specified purpose. It is not subject to disclosure under the Freedom of Information Act.

CALL THE OFFICE! WE WILL BE HAPPY TO HELP YOU FILL OUT YOUR CONSENT FORM!

"The U.S. Department of Agriculture (USDA) prohibits discrimination in all its program and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, 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, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, or call (800) 795-3272 (voice) or (202) 720-6382 (TDD). USDA is an equal opportunity provider and employer."

This form is available electronically.

CCC-927 (10-26-09)	U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation	Mail completed form to: Internal Revenue Service - USDA P.O. Box 24033 Fresno, CA 93779
2009 and/or 2010 CONSENT TO DISCLOSURE OF TAX INFORMATION - INDIVIDUAL		

The following statement is made in accordance with the Privacy Act of 1974 (5 USC 552a - as amended). The authority for requesting the information identified on this form is 7 CFR Part 1400, Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), and the Food, Conservation, and Energy Act of 2008 (Pub. L. 110-246). The information will be used to determine eligibility for program benefits. The information collected on this form may be disclosed to other Federal, State, Local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in applicable Routine Uses identified in the System of Records Notice for USDA/FSA-2, Farm Records File (Automated). Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility for program benefits.

This information collection is exempted from the Paperwork Reduction Act as it is required for the administration of the Food, Conservation, and Energy Act of 2008 (see Pub. L. 110-246, Title I, Subtitle F-Administration).

The provisions of criminal and civil fraud, privacy and other statutes may be applicable to the information provided. **PLEASE MAIL COMPLETED FORM TO THE IRS AT THE ADDRESS PROVIDED ABOVE.**

1. Name and Address (Include Zip Code)	2. Taxpayer Identification Number (TIN) (Enter Social Security number or Individual Taxpayer Identification number)
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(Use the same name and address as used for the return specified below)

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 my income tax returns for the taxable years indicated below in box 3:

Form 1040 and 1040NR filers: farm income or loss; adjusted gross income

Form 1041 filers: farm income or loss, charitable contributions, income distribution deductions, exemptions, adjusted total income; total income

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 their use in determining my 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.

Specifically, the IRS will disclose to the USDA my 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 the specified return that matches the taxpayer identity information provided above, or if IRS records indicate that no return has been filed, for any of the taxable years listed below, 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.

3. Check the appropriate box(es) (You may check one or both boxes)

- For 2009 program payment eligibility:** The applicable 3-year period for calculation of the average AGI will be the taxable years of 2007, 2006 and 2005.
- For 2010 program payment eligibility:** The applicable 3-year period for calculation of the average AGI will be the taxable years of 2008, 2007 and 2006.

- Do not sign this form unless all applicable boxes have been completed.
- If not signed and dated, this consent to disclosure of tax information will be returned, which may delay the receipt of any program benefits.
- I am aware that without this signed and dated consent to disclosure, my returns and return information are confidential and are protected by law under the Internal Revenue Code.
- It is my responsibility to timely mail this completed form to the IRS at the address provided.

4. Signature

5. Date (MM-DD-YYYY)

This form is available electronically.

CCC-928 (10-26-09)	U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation	Mail completed form to: Internal Revenue Service - USDA P. O. Box 24033 Fresno, CA 93779
2009 and/or 2010 CONSENT TO DISCLOSURE OF TAX INFORMATION – LEGAL ENTITY		

The following statement is made in accordance with the Privacy Act of 1974 (5 USC 552a - as amended). The authority for requesting the information identified on this form is 7 CFR Part 1400, Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), and the Food, Conservation, and Energy Act of 2008 (Pub. L. 110-246). The information will be used to determine eligibility for program benefits. The information collected on this form may be disclosed to other Federal, State, Local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in applicable Routine Uses identified in the System of Records Notice for USDA/FSA-2, Farm Records File (Automated). Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility for program benefits.

This information collection is exempted from the Paperwork Reduction Act as it is required for the administration of the Food, Conservation, and Energy Act of 2008 (see Pub. L. 110-246, Title I, Subtitle F-Administration).

The provisions of criminal and civil fraud, privacy and other statutes may be applicable to the information provided. **PLEASE MAIL COMPLETED FORM TO THE IRS AT THE ADDRESS PROVIDED ABOVE.**

1. Name and Address of legal entity (Include Zip Code) <i>(Use the same name and address as used for the return specified below)</i>	2. Taxpayer Identification Number (TIN) <i>(Enter Employer Identification Number)</i> _ _ _ - _ _ _ _ _ _ _ _ _
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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 legal entity identified in Box 1 for the taxable years indicated below in Box 3:

- 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 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.

Specifically, the IRS will disclose to the USDA the 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 listed below, 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.

3. Check the appropriate box(es) (You may check one or both boxes)

For 2009 program payment eligibility: The applicable 3-year period for calculation of the average AGI will be the taxable years of 2007, 2006 and 2005.

For 2010 program payment eligibility: The applicable 3-year period for calculation of the average AGI will be the taxable years of 2008, 2007 and 2006.

- **Do not sign and date unless all boxes have been completed.**
- **If not signed and dated, this consent to disclosure of tax information will be returned, which may delay the receipt of program benefits.**
- **I am aware that without this consent to disclosure, the returns and return information of the legal entity identified in Box 1 are confidential and are protected by law under the Internal Revenue Code.**
- **By my signature below, I certify that I am authorized under applicable state law to execute this consent on behalf of the legal entity identified in Box 1.**
- **It is my responsibility to timely mail this completed form to the IRS at the address provided.**

4. Signature (By)	5. Title/Relationship of the Individual if Signing in a Representative Capacity	6. Date (MM-DD-YYYY)
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The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, 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.



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Important Dates to Remember

AGI verification process

June 15, 2010 – Deadline to file your IRS
consent form
Send directly to IRS!

IMPORTANT INFORMATION
AFFECTING YOUR FSA and NRCS PROGRAM
PAYMENTS!



**Get Your FSA and
NRCS
Program Payments**

**File your CCC-927 (individual)
or CCC-928 (entity) today!**

**Call the office for
more information.**