UNITED STATES DEPARTMENT OF AGRICULTURE
Farm Service Agency
Washington, DC 20250

Payment Eligibility, Payment Limitation, and Average Adjusted Gross Income - Agricultural Act of 2014 **5-PL**	**Amendment 4**

Approved by: Acting Deputy Administrator, Farm Programs

Bradley Karmen

Amendment Transmittal

A Background

Subparagraph 140 E has been added to clarify that completing a manual CCC-901 is not required when the same information is collected and recorded through the business file process used for the filing of farm operating plans.

Subparagraph 154 D has been amended to include examples of identification that may be presented by a foreign person and which forms of identification are applicable to FSA administered programs.

Paragraph 155.5 has been added to clarify the foreign person provisions and to illustrate how each provision applies to the administration of various programs.

Subparagraph 173 B has been amended to provide reference for the list of federally recognized tribes found in a newly added Exhibit 22.

Subparagraph 244 A has been amended to add that the Notification of Interests and disclosure requirements for legal entities in paragraphs 137-140 apply to all estates and all heirs of estates.

Subparagraph 260 A has been amended to add that the Notification of Interests and disclosure requirements for legal entities in paragraphs 137-140 apply to all trusts and all trust beneficiaries, unless the trust is a revocable trust.

Subparagraph 296 B Note has been amended to reference the new Exhibit 20 for examples and illustrations of various IRS tax forms and line items commonly used in the determination of AGI for persons and legal entities.

Subparagraph 296 G has been added to provide information on a section 179 depreciation expense election that may be claimed by producers for tax filing purposes and reference newly added Exhibit 21 for examples and illustrations on how this tax deduction interacts with the determination of the $900,000 AGI for payment eligibility purposes.

Amendment Transmittal (Continued)

A Reasons for Amendment (Continued)

Subparagraph 301 H has been amended to provide reference for IRS Notice 1398, reasons for the rejection of a CCC-941.

Subparagraph 302 C has been amended to include a note on other marks and indications, when affixed and properly witnessed, are acceptable as a producer's signature on program documents and certifications.

Subparagraph 309 F has been added to provide instructions to all State Offices on required actions to complete when a producer's CCC-941 fails to pass IRS verification after repeated attempts to mail the CCC-941 to the IRS.

Subparagraphs 371 D and E have been amended to include an optional, additional paragraph on farm managers to the written notices of determinations that are issued to non-family member joint operations.

Exhibit 16 has been amended to provide an example the new IRS Notice 1398.

Exhibit 20 has been added to provide information, examples, and illustrations of the locations of appropriate income amounts on specific line items of IRS tax forms used in the determination of AGI for persons and legal entities.

Exhibit 21 has been added to provide information on section 179 depreciation expense; where such amounts, if claimed, are calculated and recorded on IRS tax forms; and, how this tax deduction interacts with the determination of the $900,000 average AGI for participants in programs subject to the $900,000 AGI limitation.

Exhibit 22 has been added to provide the list of federally recognized tribes as published in the Federal Register on May 4, 2016, by the Department of Interior, BIA.

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139 Required Information

A Rule [7 CFR 1400.107]

Each legal entity that submits a contract for a program or an application for payment **must** provide COC the name, address, and TIN of each person and embedded legal entity that holds or acquires any interest, directly or indirectly, in the entity-earning payment. This information will be recorded on CCC-901 or CCC-902E. See paragraph 140.

B Information Deadline

Provide the information to COC when CCC-902E is filed.

If the required information is **not** filed in the County Office according to paragraph 41, the entity will be **ineligible** to receive program payments.

140 Completing CCC-901's

A Who Must Complete CCC-901's

Each legal entity that submits a contract for a program or an application for payment **must** provide the member's information required on CCC-901.

Exception: CCC-901 is **not** required if **all** the first level members are persons.

Note: New CCC-901's are **not** required to be filed in subsequent years unless there are changes in the operation.

B Filling Responsibility

The legal entity that is earning payment is responsible for obtaining and providing the required information to COC.

C Deadline for Submitting CCC-901's

The legal entity earning payment shall provide the completed CCC-901 to COC when CCC-902E is filed.

D Filing and Distribution

File the original CCC-901 in the legal entity's payment limitation folder and give a copy to the payment entity.

*--E Business File Equivalent

Completing a manual CCC-901 for the collection of member information is not required when this same information is collected and recorded through the business file process used for filing farm operating plans. For information on the use and output of the business file process, see 3-PL (Rev. 2), Part 10.**--***

154 Foreign Person Identification (Continued)

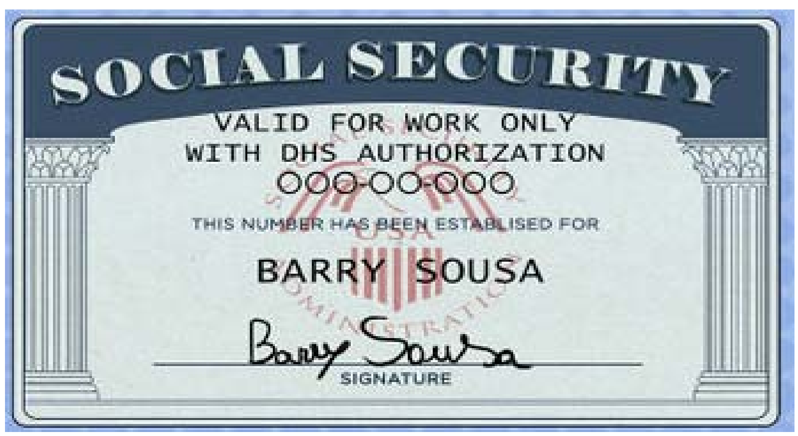
*--D Other Types of Identification

The following are other examples of identification that may be presented by foreign persons.

The first type is the basic identification known to hundreds of millions of people**.**

This provides the person's name and Social Security number and allows the person to work without restrictions.

The **second type** of card carries the words "**Valid for Work Only With DHS Authorization**".



This is issued to people who have permission to live and work here only for temporary periods with an appropriate Visa. **This is not applicable to FSA**.

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154 Foreign Person Identification (Continued)

*--D Other Types of Identification (Continued)

The **third type** has the words **"not valid for employment"**.

This type is issued to noncitizens who do **not** have work permission but need a Social Security number to apply for Government benefits or services such as Food Stamps, WIC program, and Medicare. **This is not applicable to FSA**.

A citizen of a foreign country, wishing to enter the U.S., generally must first obtain a visa. This type of visa is defined by immigration law and relates to the purpose of the person's travel. Visas are issued by American embassies and consulates, and are valid for specific periods of time. **A visa does not provide permanent resident status**.

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*--155.5 Categories of Foreign Person Provisions

A Three Separate Categories

Use this table to determine the appropriate foreign person provision for different programs.

Rules for Foreign Persons	Foreign Person Rules	Fiscal Provisions Applicable to Payments to Foreign Persons
5-PL, paragraphs 153 through 155. Definition of foreign person. A person who is **not**: • a U.S. citizen • a lawful alien or legal resident alien in possession of a valid Permanent Resident Card (I-551). *This provides:* • *the definition of a foreign person;* ***and*** • *the form of INS-issued identification the non-U.S. citizen must possess.* *Previous programs such as DMLA and MILC only required that the foreign person have a valid TIN that our system recognized in order for that foreign person to receive a payment.*	5-PL, paragraphs 156 through 158. The "actively engaged" provisions for foreign person payment eligibility - which includes the specific requirement for a significant contribution of active personal labor to the farming operation. *This is the next or separate level of payment eligibility and not all programs are subject to this provision. The foreign person (as defined in category one) must make a significant contribution of active personal labor (on-site) of the farming operation before they can be considered eligible to receive program benefits.* *Participants in ARCPLC, price support programs, and specific CRP contracts* ***are*** *subject to this provision.* *Participants in NAP and other disaster assistance programs* ***are not*** *subject to this provision – meaning the foreign person as the participant does not need to make a contribution of active personal labor to be considered eligible to receive program benefits.*	62-FI, Reporting Data to IRS. Fiscal and financial provisions on withholding, depositing, and reporting Nonresident Alien earnings' and taxes to FSC and IRS. *Payments issued under both categories one and two are subject to this* ***category****.*

--*

173 Indian Tribes

A Definition of Indian Tribe

Indian tribe means any Indian tribe, band, nation, pueblo, or other organized group or community, including any Alaska Native village or regional corporation as defined in or established under the Alaska Native Claims Settlement Act, which is recognized as eligible for the special programs and services provided by the U.S. because of their status as Indians.

B Rule

Indian tribes are **not** included under the "person" or "legal entity" definitions for applying the payment eligibility and payment limitation provisions. Therefore, no limitations or restrictions are imposed on Federally recognized Indian tribes for receiving program payments or benefits.

Note: This exemption only applies to Indian tribes.

--**See Exhibit 22 for the list of Federally recognized Indian Tribes.**--

173 Indian Tribes (Continued)

C Applying the Rule

This table provides rules applicable to Indian tribes and Native Americans.

IF the farming operation is conducted by...	THEN...
the tribe on land the tribe owns, rents, or otherwise acquires	• payments are **not** subject to limitation • AGI limitations do **not** apply • earnings and payments will **not** be attributed to each individual member of the tribe. **Note:** CCC-902E is required to collect land information for the farming operation.
individual Native Americans or groups of Native Americans represented by BIA on allotted land	• a BIA official **must** certify that no 1 member, directly or indirectly, will receive more than the limitation in CCC-902E, item 18, "Remarks", or statement attached to CCC-902E • individual members are considered actively engaged in farming because of land ownership • a BIA official **must** provide a statement to certify that all members are in compliance with AGI limitations.
individual Native American	• actively engaged in farming requirements, cash-rent tenant rules, and AGI limitations apply • payments are subject to limitation • earnings and payments will be attributed to the individual.
a legal entity comprised of members that are Native Americans	• actively engaged in farming requirements, cash-rent tenant rules, and AGI limitations apply • payments to the legal entity are subject to limitation • earnings and payments will be attributed to each partner, stockholder, or member with an ownership interest. **Note:** Not applicable to Alaska Native village or regional corporation established under the Alaska Native Claims Settlement Act.

Section 5 Estates

244 Actively Engaged in Farming Determinations

A General Rule

For 2 program years **after** the program year in which a person dies, the person's estate shall be considered to be actively engaged in farming if **all** of the requirements in this table are met.

Item	Requirement
1	The estate separately makes a significant contribution of capital, equipment, land, or a combination thereof.
2	The personal representative (executor, administrator, etc.) or heirs of the estate collectively make a significant contribution of active personal labor, active personal management, or combination thereof, to the farming operation. ***--**(Notification of interests and disclosure requirements in paragraphs 137 through 140 apply to all estates and all heirs of estates).**--***
3	The estate's share of the profits or losses from the farming operation is commensurate with the contribution to the farming operation.
4	The estate's contributions are at risk.

Notes: See paragraph 193 for the incapacitated person rule.

See 1-CM, paragraph 121 and Exhibit 10 for estate EIN requirements.

B Rule for Estates in Existence Longer Than 2 Years

Following the period of 2 program years after the program year in which a person dies, the deceased person's estate shall **not** be considered to be actively engaged in farming **unless**, on a case-by-case basis, COC determines that the estate is still active and is being kept active for reasons other than receiving program payments.

C Required COC Reviews and Determinations

On an annual basis, COC is required to:

- identify all estates requesting program benefits that have been in existence for more than 2 program years after the date of death of the person
- review all supporting documentation provided by an authorized representative on behalf of the estate
- determine whether the estate is kept active for reasons other than receiving program benefits and document the decision in COC minutes.

244 Actively Engaged in Farming Determinations (Continued)

C Required COC Reviews and Determinations (Continued)

Information provided by an authorized representative of the estate for this **required** COC review may include, but is **not** limited to, the following:

- Letter of Testamentary issued by the court within the last 12 months
- prior year tax return or applicable IRS Forms
- written explanation from the executor, administrator, or legal counsel for the estate.

If an identified estate fails to meet these requirements, the estate shall be:

- determined ineligible for current and subsequent years program benefits
- provided written notice of COC's ineligibility determination
- given appeal rights according to 1-APP (Rev. 2).

D DD Review of Estates in Existence Longer Than 2 Years

For estates that have been in existence for more than 2 program years after the date of death of the person, DD **must**:

- review COC findings

- concur with the determination for the estate to be recognized as eligible

- annually provide a report to the State Office of all estates in existence longer than 2 years that have had reviews and determinations made by COC.

E State Office Review of Estates in Existence Longer Than 2 Years

Effective for 2014 and subsequent years, State Offices shall:

- collect reports from all DD's
- consolidate information for future reporting purposes to DAFP, PECD.

260 Trust Actively Engaged in Farming Determinations

A Rule

[7 CFR 1400.205] An irrevocable or revocable trust shall be considered to be actively engaged in farming if **all** of the requirements in this table are met.

Item	Requirement
1	The trust separately makes a significant contribution of capital, equipment, land, or a combination thereof.
2	Income beneficiaries that make contributions of active personal labor or active personal management, have a combined interest of at least 50 percent, and collectively make a significant contribution to the farming operation. ***--**(Notification of interests and disclosure requirements in paragraphs 137 through 140 apply to all estates and all heirs of estates).**--***
3	The trust's share of the profits or losses from the farming operation is commensurate with the contribution to the farming operation.
4	The trust's contributions are at risk.
5	The trust has provided TIN of the trust, **unless** the trust is a revocable trust and either of the following applies: • the grantor is the sole income beneficiary • TIN for the trust is TIN for the co-granter and co-income beneficiary and the other grantor and income beneficiary is their spouse who is **not** requesting benefits under his or her TIN.
6	The trust has provided a copy of the trust agreement to COC, **unless** the trust is a revocable trust.

B TIN's

A single TIN, such as a Social Security number, may **not** be used to pay both a person and a trust in the same year.

Note: See 1-CM, paragraph 121 and Exhibit 10 for EIN requirements for trusts.

C Trustee Actions

The personal actions of a trustee, either labor or management, **cannot** be considered as contributions of the trust in meeting the requirement of actively engaged in farming.

Only the income beneficiaries of a trust can provide the required, at-risk contributions of active personal labor, active personal management, or combination thereof, for the trust to be considered actively engaged in farming.

261 Trust Case Examples

A Irrevocable Trust Example 1

Situation: EF Trust meets the requirements to be considered an irrevocable trust for payment limitation purposes. The trust, with Persons E and F each having a 50 percent interest, contributes a significant amount of capital to the farming operation. Each beneficiary contributes a significant amount of active personal management. All labor is hired. The land and equipment are leased. The trust's share of the profits or losses from the farming operation is commensurate with the trust's contributions to the operation and the contributions are at risk.

Determination: EF Trust is considered to be actively engaged in farming because the trust provides capital and the beneficiaries contribute a significant amount of active personal management.

B Irrevocable Trust Example 2

Situation: The terms of a late spouse's will made certain specific bequests of cash and nonfarm property to persons other than his or her widow. The balance of the estate, including farmland, is distributed to a testamentary trust. The widow has the sole right to the income of the trust during his or her lifetime. At the time of his or her death, the trust is to be terminated and the property distributed to his or her heirs.

Determination: Because the widow has the sole right to income of the trust during his or her lifetime, the widow is considered the sole beneficiary. The trust is considered actively engaged in farming because of the landowner provision.

294 Average AGI Compliance Certification (Continued)

C Statements From CPA or Attorney (Continued)

- if applicable, a detailed explanation of how the applicable average AGI limitations were not exceeded even though the information on the tax returns indicates otherwise.

Note: The following enclosure that provides instructions, terms, conditions for CPA or Attorney Certification statements **must** be included with the notifications illustrated in subparagraphs D and E.

*--

AGI Enclosure 1

Instructions, Terms, and Conditions for CPA or Attorney Certification Statement

Certification statements will only be accepted from licensed certified public accountants (CPA's) and attorneys. Statements from enrolled agents will **not** be accepted. If a statement is submitted by a CPA or an attorney to certify compliance with an average AGI limitation for which a person or legal entity received notification of possible noncompliance, the statement **must** include the following elements:

1) CPA's or attorney's State license identification number.

2) Explanation of the reason for the certification statement (see enclosed example).

3) Acknowledgement of having read and understood, and agreement to, the terms and conditions of this enclosure (AGI Enclosure 1), including the following:

- The CPA/attorney acknowledges and agrees to having reviewed and being familiar with the average AGI limitations, definitions, and compliance requirements in 7 CFR Part 1400, with the programs involved, having made such inquiries as are necessary.
- To apprise the CPA/attorney of such matters and understands that the tax years used to calculate the average AGI are the 3 taxable years preceding the most immediately preceding complete taxable year for which program benefits are requested.
- The representations the CPA/attorney makes in the certification statement may be relied on by the government to allow benefits to be retained or received and that a false certification can result in sanctions including criminal sanctions for those 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 ensure that all information filed with USDA by all parties is true, correct, and complete.

4) Relevant information on the most recently filed tax returns for the period in question.

5) If applicable, detailed explanations of how the applicable average AGI limitation(s) was not exceeded even though the information on the tax returns indicate otherwise.

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294 Average AGI Compliance Certification (Continued)

D Example of CPA or Attorney Statement for AGI Compliance

The following is an example of CPA or attorney statement for AGI compliance certification and verification purposes.

[*insert name*]
[*insert street and/or mailing address*]
[*insert city, State, ZIP Code*]

[*insert date*]

[*insert State Office name]*
[insert State Office address]
[insert city, State, ZIP Code]

I, [***insert name***], am [*insert "a certified public accountant (CPA)" or "an attorney" as appropriate*] practicing in [*insert city, State*]. My license identification number is [*insert license number*] in [*State*].

I have been asked by [*insert name of producer*] to certify that [*insert name of producer*] is in compliance with the average adjusted gross income (AGI) limitations for the following [*insert the applicable program year(s) and limitations*], pursuant to section 1605 of the Agricultural Act of 2014, 7 U.S.C. 1308-(c)(2).

I understand that an inquiry by USDA with the Internal Revenue Service (IRS) has indicated that income tax returns filed with the IRS by [*insert name of producer*] reported income that may exceed the applicable AGI limits. For purposes of this letter and my representations below, my "certification" is limited only to my knowledge of [*insert name of producer*] federal income tax returns based upon either my preparation of such returns or my readings of those returns that I did not prepare. The preparation or review of these returns was based upon the information provided by [*insert name of producer*]. [*insert name of producer*] has represented to me that the information supplied to me is, to the best of [*his/her*] knowledge, true, correct, and complete. In accordance with Treasury Department Circular No. 230, section 10.34 (d), I relied in good faith without verification upon the information provided by [*insert name of producer*]; however, I did not ignore the implications of information furnished to, or actually known by me, and I made reasonable inquiries if the information as furnished appeared to be incorrect, inconsistent with an important fact or another factual assumption, or was incomplete. This "certification" does not include any representations or assurances as to the accuracy or completeness of the information contained in [*insert name of producer*] federal income tax returns or imply that I have performed procedures beyond those required under Circular No. 230. In addition, this "certification" does not include any representations or assurances as to the accuracy or completeness of the information contained in [*insert name of producer*] federal income tax returns that I did not prepare.

I acknowledge that I have read, understand, and agree to, the terms and conditions of the enclosure (AGI enclosure 1) received by [*insert name of producer*] with the following conditions.

- I am relying on the information made known to me as noted above. I take no responsibility for information outside of the tax return preparation process, unless I relied upon outside information as noted in the end of this prepared statement or attachment for the purposes of explanation that [*insert name of producer*] complies with the applicable average AGI limitations.

- I have not been engaged to continually monitor the tax law for this client or to continually monitor factors related to the client's AGI or other tax calculations for the relevant years. Therefore, I am not in a position to notify the government of changes to facts or circumstances (whether or not material) that would make this certification no longer accurate.

- Under Internal Revenue Code Section 7216 and other confidentiality standards, I may only provide client information upon specific written authorization from the client to release such information, including tax return information, to a third party.

296 Determining AGI and Average AGI (Continued)

B Using IRS Data for AGI Determinations

This table provides guidance on AGI determinations using data reported to IRS.

IF determining AGI for…	THEN see IRS Form…	AND use the amount entered on…
corporations	1120	either of the following: • line 30 (total taxable income) **plus** line 19 (charitable contributions) • **for S corporations, use only** IRS-1120S, line 21 (ordinary business income). * * *
estates or trusts	1041	line 22 (taxable income) **plus** line 13 (charitable deductions).
LLC’s, LLP’s, LP’s, or other similar type organization	1065	line 22 (total income from trade or business) **plus** line 10 (guaranteed payments to partners).
persons	1040	line 37 (AGI).
tax-exempt or charitable organizations	990-T	line 34 (unrelated business taxable income) **minus** income that CCC determined to be from noncommercial activity**.**

--Note:** **See Exhibit 20** for examples and illustrations of various tax forms and line items commonly used in the determination AGI for persons and legal entities.**-- Variations of the referenced IRS tax forms, or comparable forms, may apply in which the line items for the appropriate income amounts will be different.

C Applicable Years for Determining Average AGI

Use this table for applicable years to be used for determining average AGI.

IF crop year is…	THEN Average AGI will be based on the following years…
2011	2007, 2008, and 2009.
2012	2008, 2009, and 2010.
2013	2009, 2010, and 2011.
2014	2010, 2011, and 2012.
2015	2011, 2012, and 2013.
2016	2012, 2013, and 2014.
2017	2013, 2014, and 2015.
2018	2014, 2015, and 2016.

296 Determining AGI and Average AGI (Continued)

D Determining Average AGI

Determine the average AGI according to the following table.

IF determination is for a…	THEN average AGI is the average…
• person • legal entity in business for **all** of the applicable 3-year period	of AGI, including losses, for the 3 taxable years preceding the most immediately preceding complete taxable year. **Note:** This includes legal entities **not** required to file an IRS tax return or legal entities that did **not** have taxable income in 1 or more years of the applicable 3-year period.
legal entity **not** in business for all of the applicable 3-year period	AGI, including losses for only the years in the base period that the new legal entity was in business.

E AGI Compliance Worksheet

For AGI compliance determinations, use worksheet in paragraph 309.

296 Determining AGI and Average AGI (Continued)

F Rule for New Entity

A new legal entity shall **not** be considered new to the extent that it takes over an existing operation and has any elements of common ownership or interests with the preceding legal entity, or persons and legal entities, with an interest in the old legal entity.

The income of the old legal entity will be averaged with the income of the new legal entity for the base period if any of the elements of commonality are present.

Example for 2014: Twin Falls Corporation is comprised of Joe Plummer (50 percent) and John Plummer (50 percent).

The average AGI from the 3 complete taxable years 2010, 2011, and 2012 for Twin Falls Corporation was $900,000. Twin Falls Corporation had $1 million AGI in 2013.

Twin Falls Corporation met the average $900,000 AGI limitation, and; therefore, was determined eligible for 2014 PLC program benefits.

Example for 2015: Plummer LLC is comprised of Joe Plummer (5 percent), John Plummer (5 percent), and Twin Falls Corporation (90 percent).

Plummer LLC takes over the farming operation previously represented as Twin Falls Corporation.

The average AGI for Plummer LLC for 2015 payment eligibility purposes will be $ the average AGI of Twin Falls Corporation for the years 2011, 2012, and 2013. Twin Falls Corporation had $1 million AGI in 2013; $900,000 AGI in each of the tax years 2011 and 2012. The average AGI for Plummer LLC for 2015 payment eligibility is $933,330 (average of $1 million, $900,000, and $900,000). Plummer LLC does not comply with the $900,000 AGI limitation and therefore, is not eligible for 2015 PLC program benefits.

*--G Section 179 Depreciation Expense

Section 179 depreciation expense is an elected expense that may reduce the AGI of the following:

- Individual
- Partnership
- Corporation
- Subchapter S corporation
- Limited liability company (LLC).

Note: An estate or trust **cannot** make this election.

See Exhibit 21 for additional information, examples, and illustrations of the location of section 179 depreciation amounts, if calculated and elected, on the appropriate IRS tax forms.**--***

297 Average AGI Compliance Reviews

A Selecting Cases

Reviews for compliance with average AGI provisions may be:

- initiated by a COC or STC representative
- selected on a nationwide basis by DAFP.

B Verifying Compliance

Information necessary to verify compliance with the average AGI provisions includes, but is not limited to, the following:

- balance sheets
- financial statements
- information prepared for a private lender
- Federal and State income tax returns
- reports prepared for other Government agencies
- other credible information of income for the qualification period
- statement prepared by a certified public accountant or an attorney on behalf of the individual or legal entity that verifies compliance of the individual or legal entity with average AGI provisions for the applicable qualification period.

Note: Federal and State income tax information may be requested by the reviewing authority if that is the only means to establish compliance with the average AGI provisions.

The reviewing authority must safeguard the confidentiality of the information provided.

Note: Ensure that information provided by program participants to verify compliance with average AGI provisions is **not** released to others or in response to requests under FOIA.

301 Disclosing Information (Continued)

F Privacy and Confidentiality Safeguards (Continued)

<table>
<tr><th>IF the person or legal entity is required to…</th><th>THEN FSA personnel are required to…</th></tr>
<tr><td>provide or mail completed CCC-941’s directly to the FSA County Office or Service Center at the address specified on CCC-941</td><td rowspan="2">for all CCC-941’s accepted from participants and determined:
incorrect or incomplete:
return CCC-941 to the participants
assist the participants to correctly complete CCC-941
correct:
date stamp with current receive date
make and retain a copy of CCC-941’s for producer eligibility files
collect and bundle in groups of 100 or less all CCC-941’s accepted as correct
complete and include 2 copies of IRS-3210
send bundles by USPS on a regular basis to IRS at the address specified on IRS-3210

Notes: If receipts total more than 100 per workweek, group and mail more than once weekly.

See Exhibit 15 for an example of a completed IRS-3210.
USPS First-Class mail exception applies.</td></tr>
<tr><td>coordinate the annual filing of CCC-941 with the filing of an application or a request for payments and benefits under all programs subject to the average AGI limitations</td></tr>
<tr><td></td><td>*--according to 3-PL (Rev. 2):--*
observe eligibility updates that occur periodically
take corrective actions as required from mismatch and error reports.</td></tr>
</table>

Note: A completed CCC-941 must be received by IRS within 120 calendar days of the signature date affixed by the person or legal entity for the consent to disclosure of tax information to be considered valid.

301 Disclosing Information (Continued)

G CCC-941 Availability

Blank CCC-941's will be available:

- to all participants' programs subject to compliance with the $900,000 AGI limitation
- online at **http://intranet.fsa.usda.gov**
- at each FSA Service Center.

H Incomplete or Illegible CCC-941's

All CCC-941's received and considered unacceptable by IRS will:

- be returned to the FSA Service Center's address listed on CCC-941
- ***--**include IRS Notice 1398, reason for rejection**--***
- include the requirement to submit a new, completed CCC-941.

FSA Service Center personnel will contact the person or legal entity to:

- explain the reasons for rejection
- assist the person or legal entity in correctly completing and submitting to FSA a correct CCC-941.

Note: See Exhibit:

- ***--**16 for an example of IRS Notice 1398

  Note: IRS Notice 1398 is generated by the IRS only when CCC-941, submitted for verification, is rejected for the reasons specified on the notification.**--***

- 17 for explanation of IRS rejection messages and recommended FSA actions.

I Failure to Submit Completed CCC-941's

Persons or legal entities that choose **not** to submit a completed CCC-941 will be:

- determined noncompliant with the $900,000 AGI limitations for the applicable crop year, program year, and FY's
- determined ineligible for program benefits for the year that benefits were requested
- required to refund **all** payments received under the programs, subject to the average $900,000 AGI limitation received for the applicable year.

302 Average AGI Compliance Certification and Consent to Disclosure of Tax Information

A Acceptance of CCC-941's

County Offices shall accept **only** complete CCC-941's. A complete CCC-941 consists of either of the following:

- CCC-941 with all items completed

- CCC-941 with items 1 through 4 completed, Part B signed by the person or legal entity, and a statement from an attorney or CPA that meets the requirements in subparagraph 294 B.

If a person or legal entity chooses to provide an attorney or CPA statement, both the statement and CCC-941 **must** be submitted to the County Office **before** CCC-941 is considered complete and AGI compliance values may be updated in the Producer Eligibility file. The County Office shall:

- send the original CCC-941 to IRS as provided in subparagraph 301 E
- attach the statement to the copy of CCC-941 retained by FSA.

B FAXed and Scanned CCC-941's

FAXed and scanned CCC-941's may be accepted if:

- all requirements of 1-CM, paragraph 680 are met

- these actions do **not** alter the existing fiduciary capacities or approved signature authorities.

C Signature Authority for CCC-941's

The authority for an individual to complete and sign CCC-941 on behalf of another individual or legal entity:

- **must** be compatible and acceptable to **both** FSA and IRS
- is more restrictive than 1-CM provisions for FSA program purposes.

Note: FSA-211 cannot be used as evidence of signature authority.

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

C Signature Authority for CCC-941's (Continued)

The following table provides the authorizations that are compatible and acceptable to **both** FSA and IRS for CCC-941.

Authority/Authorization	Acceptable for CCC-941	Explanation, Comments, and Restrictions
Individual for a legal entity.	Yes	Relationship to the legal entity **must** be included in the signature block. See 1-CM, paragraph 711.
Parent or legal guardian for a minor child.	Yes	Relationship to minor child **must** be included in the signature block. See 1-CM, paragraph 677.
Durable power of attorney.	Yes	FSA accepts a durable power of attorney for FSA program-related purposes on review and approval of OGC. See 1-CM, paragraphs 728, 729.4, and 729.6. IRS accepts durable powers of attorney for tax filing and related purposes, if the attorney-in-fact has full authority to represent the grantor in **all** Federal tax matters. Copies of durable powers of attorney **must** be attached to CCC-941's and CCC-933's when submitted to IRS.
FSA-211.	No	**Not** acceptable to IRS.
Living spouses for each other.	No	**Not** acceptable to IRS.
IRS-2848.	No	**Not** acceptable to FSA.

--Note:** An "X" or inked thumbprint affixed as a signature on CCC-941 is acceptable to the IRS if witnessed by at least 2 persons. The name must be printed next to the "X" or thumbprint and the form must be dated. See 1-CM (Rev. 3), paragraph 678.**--

D Filing CCC-941's for Deceased Persons

CCC-941 for an individual, now deceased, may be filed by any of the following:

- surviving spouse
- individual other than surviving spouse who is authorized to represent the deceased individual
- entity responsible for filing, or will cause the filing, of the final Federal tax return for the deceased individual.

309 Average AGI Compliance Review Process (Continued)

D Admissions (Continued)

If a person or legal entity affirms that the average AGI limitation is exceeded, FSA is:

- **not** required to issue a decision on ineligibility
- **not** required to issue an adverse decision on average AGI noncompliance
- required to issue adverse overpayment notifications for all programs that FSA administers.

E Withdrawing Average AGI Certification

If a person or legal entity requests to withdraw an average AGI certification submitted for an applicable year, the request must be submitted **before** FSA issues any administrative decision relative to the person's or legal entity's average AGI compliance and **all** of the following:

- in writing
- signed by the person or authorized representative of the legal entity
- attached to CCC-941, or to the CPA or attorney statement submitted for the applicable year
- placed in the person's or legal entity's eligibility file.

When the request to withdraw an average AGI certification is accepted, the recording County Office **must** do the following:

- reset the eligibility AGI values to "Not Filed" for all commodity, price support, disaster assistance,, and conservation programs for the applicable crop year, program year, and ***--**FY according to 3-PL (Rev. 2), paragraph 31**--***
- consider the AGI compliance review complete
- **not** issue an adverse decision on average AGI compliance
- issue adverse overpayment notifications for **all** programs that FSA administers.

309 Average AGI Compliance Review Process (Continued)

***--F Unsuccessful IRS verification – no response received from IRS**

When a producer's CCC-941 will not successfully pass IRS verification **and** the producer is not on the IRS mismatch report after 3 attempts to mail CCC-941 to the IRS, the **State Office shall complete and document all of the following**.

- Obtain documentation from the County Office that at least 3 attempts were made to send the producer's AGI certification to the IRS.

- Obtain verification from the CED and other State Office personnel that all actions in steps 1 through 9 have been completed as provided in 3-PL (Rev. 2) subparagraph 26 J.

- Review Eligibility AGI 2014 Farm Bill IRS determinations in the subsidiary system for at least 2 program years immediately before and/or after the program year in question.

If the State Office/SED determination is…	**and/or IRS determination is…**	**then…**
• "Not Compliant-Review" • "No Determination"	"Not Compliant"	compliance review must be completed.
• "Compliant-Review" • "Mismatch Verified"	• "Compliant-Producer" • "Compliant - Less than 3 years"	producer is AGI compliant.

Example: Missing IRS determination for 2016. If the 2014 SED determination is "Compliant-Review" and the 2015 IRS determination is "Compliant-Producer," then the 2016 determination for the producer can be determined as AGI compliant; set the AGI subsidiary value to "Mismatch Verified".

- Document all SED/State Office determinations (based on historical AGI compliance information) on a copy of the Producer Subsidiary Print Report printed according to instructions in 3-PL (Rev. 2), paragraph 303.

- If producer is determined AGI compliant based on historical AGI compliance and payment eligibility records, update the producer as "Mismatch Verified" according to instructions in 3-PL (Rev. 2), subparagraph 26 H.**--***

309 Average AGI Compliance Review Process (Continued)

*--F Unsuccessful IRS verification – no response received from IRS (Continued)

- Place the documented Producer Subsidiary Print Report, with the producer's CCC-941 filed for the applicable program year, in the producer's eligibility file.

  Note: Subsidiary Print Report must include payment eligibility records for all program years used as the basis for the determination for the person or legal entity.

If the State Office is unsure of the producer's AGI compliance following a review of the producer's AGI compliance history:

- an AGI compliance review shall be timely completed by the State Office for the person or legal entity for the applicable program year.

- record the AGI compliance determination for the person or legal entity in the subsidiary file for the applicable program year.**--***

310 Payment Refunds and Collections

A Participant Fails to Timely Act or Is Determined AGI Noncompliant

If a person or legal entity fails to timely respond to written notices on AGI compliance requirements, or has been determined noncompliant with the applicable AGI limitations, all payment refund determinations and collection efforts will be initiated by:

- NRCS for all payments under programs it administers subject to this AGI compliance determination
- FSA for all payments under programs it administers subject to this AGI compliance determination.

See paragraph 311 for example letters for AGI compliance.

B Errors in Recording Either Determinations or Admissions

When errors are discovered in either determinations or in the recording of determinations, take applicable corrective actions that include, but are not limited to the following:

- ***--**reset the eligibility AGI values according to 3-PL (Rev. 2)**--***
- document on the report that AGI values were reset according to this subparagraph.

C FSA and NRCS Responsibilities

Each Agency will be responsible for all follow-up actions as required under the following:

- respective program procedures for payment refunds
- DCIA.

371 Notification Letters (Continued)

D Letter for a Joint Operation, Eligible for Payment

This is an example of a letter notifying the producer of COC determination for a joint operation, eligible for payment.

*--

(Date)

PRODUCER
NAME
ADDRESS1
ADDRESS2

Dear JOINT OPERATION NAME:

The COUNTY NAME County FSA Committee has completed its review of the YEAR farm operating plan and supporting documentation for JOINT OPERATION NAME, a joint operation. The County Committee did not consider any other farming operations in which the joint operation is involved as a member of an entity or a member of another joint operation because these determinations will be made with respect to the Farm Operating Plans filed by such entities or joint operations.

Based on the information submitted, the County Committee determined that the following members of JOINT OPERATION NAME, a joint operation, are eligible for payments subject to the payment eligibility and payment limitation provisions:

Member Name	Percent Share
(MEMBER NAME)	XX
(MEMBER NAME)	XX
(MEMBER NAME)	XX
(MEMBER NAME)	XX
(MEMBER NAME)	XX

The COUNTY NAME County Committee determined each member:

- is actively engaged in farming

(only include this statement if it applies) meets cash rent tenant rules

- is restricted to one limitation for payment purposes and payments will be attributed to each member in accordance with their ownership share. Payments to members who are entities will be attributed to members based on their ownership shares to the 4th level of ownership.

--*

371 Notification Letters (Continued)

D Letter for a Joint Operation, Eligible for Payment (Continued)

*--

(Only include this statement if it applies) Payments will be restricted as indicated:

- MEMBER NAME, a minor child, will have payments attributed to PARENT'S NAME
- MEMBER NAME, a revocable trust, will have payments attributed to GRANTOR'S NAME

These determinations will remain in effect for the current and subsequent years. A new farm operating plan will not be required unless a change occurs that would affect the determinations.

(Only include this statement if it applies) The following member(s) were designated and approved as Farm Manager(s) for this non-family member joint operation:

(MEMBER NAME)
(MEMBER NAME)
(MEMBER NAME)

The total number of approved Farm Managers may not exceed a maximum of three for a non-family member joint operation. Additional record keeping requirements apply where there is more than one Farm Manager designated and approved. The record keeping requirement can be met by each member of the farming operation maintaining a separate CCC-902 MR, Management Activity Record, for each month of the applicable program year. Copies of this form may be obtained at your local FSA office, or online at **http://forms.sc.egov.usda.gov//efcommon/eFileServices/eForms/CCC902MR.PDF.**

These determinations are based on the facts as submitted. You are responsible for promptly notifying the COUNTY NAME County Office in writing of any change which would affect these determinations. Any unrevealed circumstances could require the application of a more restrictive rule.

Sincerely,

CED Name
County Executive Director
County name
FSA Office

--*

371 Notification Letters (Continued)

E Letter for a Joint Operation, Ineligible for Payment

This is an example of a letter notifying the producer of COC determination for a joint operation, ineligible for payment.

*--

(Date)

PRODUCER
NAME
ADDRESS1
ADDRESS2

Dear JOINT OPERATION NAME:

The COUNTY NAME County FSA Committee has completed its review of the YEAR farm operating plan and supporting documentation for JOINT OPERATION NAME, a joint operation. The County Committee did not consider any other farming operations in which the joint operation is involved as a member of an entity or a member of another joint operation because these determinations will be made with respect to the Farm Operating Plans filed by such entities or joint operations.

Based on the information submitted, the County Committee determined that the following members of JOINT OPERATION NAME, a joint operation, are eligible for payments subject to the payment eligibility and payment limitation provisions:

Member Name	Percent Share
(MEMBER NAME)	XX
(MEMBER NAME)	XX
(MEMBER NAME)	XX
(MEMBER NAME)	XX

The COUNTY NAME County Committee determined each member:

- is actively engaged in farming

  (only include this statement if it applies) meets cash rent tenant rules

- is restricted to one limitation for payment purposes and payments will be attributed to each member in accordance with their ownership share. Payments to members who are entities will be attributed to members based on their ownership shares to the 4th level of ownership.

--*

371 Notification Letters (Continued)

E Letter for a Joint Operation, Ineligible for Payment (Continued)

***--**

(Only include this statement if it applies) Payments will be restricted as indicated:

- MEMBER NAME, a minor child, will have payments attributed to PARENT'S NAME
- MEMBER NAME, a revocable trust, will have payments attributed to GRANTOR'S NAME

The County Committee further determined that the following members are NOT ELIGIBLE for payment for the following reasons:

Member Name	Percent Share	Reason for Ineligibility (describe as applicable)
(MEMBER NAME)	XX	(for example: This member is not actively engaged in farming. The member does not make a significant contribution of active personal labor or active personal management.)
(MEMBER NAME)	XX	(for example: This member does not meet cash rent tenant rules. A significant contribution of equipment is provided by the joint operation, but this member does not make a significant contribution of active personal labor or active personal management)
(MEMBER NAME)	XX	(for example: This member is a foreign person who does not meet foreign person rules. Capital and land are provided, but a significant contribution of active personal labor is not provided.

These determinations will remain in effect for the current and subsequent years. A new farm operating plan will not be required unless a change occurs that would affect the determinations.

(Only include this statement if it applies) The following member(s) were designated and approved as Farm Manager(s) for this non-family member joint operation:

(MEMBER NAME)
(MEMBER NAME)
(MEMBER NAME)

--*

371 Notification Letters (Continued)

E Letter for a Joint Operation, Ineligible for Payment (Continued)

***--**

The total number of approved Farm Managers may not exceed a maximum of three for a non-family member joint operation. Additional record keeping requirements apply where there is more than one Farm Manager designated and approved. The record keeping requirement can be met by each member of the farming operation maintaining a separate CCC-902 MR, Management Activity Record, for each month of the applicable program year. Copies of this form may be obtained at your local FSA office, or online at **http://forms.sc.egov.usda.gov//efcommon/eFileServices/eForms/CCC902MR.PDF**

These determinations are based on the facts as submitted. You are responsible for promptly notifying the COUNTY NAME County Office in writing of any change which would affect these determinations. Any unrevealed circumstances could require the application of a more restrictive rule.

[Provide appeal rights according to 1-APP (Rev. 2).]

Sincerely,

CED Name
County Executive Director
County name
FSA Office

--*

371 Notification Letters (Continued)

F Example Notification – Actively Engaged in Farming Not Required Letter

This is an example of a letter notifying a producer of eligibility determinations when actively engaged in farming and cash-rent tenant provisions are **not** required for payment eligibility purposes.

Producer Name
Producer Address

RE: Payment Eligibility Determination

Dear Producer:

The ________________ County FSA Committee has completed its review of your farm operating plan and (year). Based on the information submitted, the Committee determined the following:

- Foreign Person and Minor Child Rules have been met
- Common attribution does not apply for payment limitation purposes
- Actively engaged in farming and cash-rent tenant provisions are not applicable to the program payments and benefits requested.

These determinations apply for the year and program(s) for which payments and benefits were requested.

These determinations are based on the facts as submitted. You are responsible for promptly notifying the County FSA Office in writing of any change that would affect these determinations. Any unrevealed circumstances could require the application of a more restrictive rule.

Sincerely,

CED NAME
County Executive Director

372-381 (Reserved)

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

Forms (Continued)

Number	Title	Display Reference	Reference
CRP-1	Conservation Reserve Program Contract		16, 292, 295, Ex. 13
CRP-1F Addendum	CRP-1 Modification to Extend the Contract Expiration Date for _____ Years		Ex. 13
FSA-211	Power of Attorney		302
I-151 1/	Alien Registration Receipt Card		154
I-551	Permanent Resident Card/Resident Alien Card	154	155, 175, 195, 197, 216, Ex. 2
IRS Form 990	Return of Organization Exempt From Income Tax		138
IRS Form 990-T	Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))		296, Ex. 19
IRS-1040	U.S. Individual Income Tax Return		293, 294, 296, 309, 311, Ex. 19
IRS-1041	U.S. Income Tax Return for Estates and Trusts		296, Ex. 19
IRS-1065	U.S. Return of Partnership Income		296, Ex. 19
IRS-1120	U.S. Income Tax Return for an S Corporation		296, Ex. 19
IRS-1120S	U.S. Income Tax Return for an S Corporation		296, Ex. 19
IRS Notice 1398	UD Department of Agriculture Form CCC-941 Consent to Disclosure of Tax Information - Individual and Legal Entity		
IRS-2848	Power of Attorney and Declaration of Representative		302
IRS-3210	Document Transmittal	Ex. 15	301
IRS Form 4562	Depreciation and Authorization	Ex. 21	

1/ Form is obsolete.

Abbreviations Not Listed in 1-CM

The following abbreviations are **not** listed in 1-CM.

Approved Abbreviation	Term	Reference
AMA	Agricultural Management Assistance	15, 17, 291, 292
ARC	Agricultural Risk Coverage	Text
AWEP	Agricultural Water Enhancement Program	292
CPA	Certified Public Accountant	294, 301, 302, 308, 309, 311, Ex. 19
CSP	Conservation Stewardship Program	17, 291, 292

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

Abbreviations Not Listed in 1-CM (Continued)

Approved Abbreviation	Term	Reference
EIN	employer identification number	211, 229, 244, 260, 301, Ex. 2
EYR	End-of-Year Report	431, 471, 472, 484-487, Ex. 2
EYRT	End-of-Year Review Tracking	471, 472, 484-487, Ex. 2
IRA	individual retirement account	259
LLP	limited liability partnership	44, 72, 229, 230, 232, 296
LP	limited partnership	44, 72, 175, 229, 230, 232, 296, Ex. 2
MLG	marketing loan gain	3, 15, 17, 44, 291, 311
PFC	production flexibility contract	3
PLC	Price Loss Coverage	Text
TAAF	Trade Adjustment Assistance for Farmers	15, 17, 44, 292

Redelegations of Authority

This table lists redelegations of authority in this handbook.

Redelegation	Reference
Making Determination Decisions	328
Monitoring Determinations	328

***--Example of IRS Notice 1398**

Following is an example of IRS Notice 1398.

Department of the Treasury
Internal Revenue Service

Notice 1398
(Rev. October 2016)

U.S. Department of Agriculture Form CCC-941 Consent To Disclosure of Tax Information - Individual and Legal Entity

☐ Your USDA Form CCC-941 is being returned to you due to incomplete or illegible entries. The following information is required on USDA Form CCC-941:

☐ Person's name and address for Form CCC-941 or the Legal entity's name and address for Form CCC-941 (must be entered as it appears on the returns filed for the taxable year indicated checked in Box 4).

☐ Enter the complete social security number of the individual identified in Box 2 of Form CCC-941 or enter the complete employer identification number of the legal entity identified in Box 2 of Form CCC-941.

☐ The social security number or employer identification number in Box 3 is:

- ☐ Missing
- ☐ Incomplete
- ☐ Does not match our records

☐ Indicate the appropriate year in Box 4 to indicate the 3 year period(s) used for determination of the average adjusted gross income for payment eligibility.

(over)

www.IRS.gov Notice **1398** (Rev. 10-2016)
Cat. No. 55010A

--*

***--Example of IRS Notice 1398 (Continued)**

- ☐ Signature of the individual identified in Box 2 of Form CCC-941 or the signature of the individual authorized under State law to represent the legal entity identified in Box 2 of Form CCC-941 is missing.
- ☐ The title or relationship to the legal entity identified in Box 2 of Form CCC-941 was not entered in Box 7.
- ☐ Form CCC-941 must have a signature date in Box 8, in the format of month, day, and year.
- ☐ The signature on Form CCC-941 must be within 120 days of the received date.
- ☐ For the Signature of an approved Power of Attorney (POA), Administrator, or Executor proper court documentation must be provided. Our records do not show and/or proper court documentation was not attached to approve the signed consent form.
- ☐ No record was found on our Master file. No return filed for years checked using SSN/EIN provided in Box 3. Therefore, we are unable to process.
- ☐ EIN/SSN belongs to a minor with no return for year indicated in Box 4 of Form CCC-941.
- ☐ Only one individual or legal entity may be entered in Box 2 of Form CCC-941. Multiple requests on one form will be returned.

Please submit a new completed request to:
Internal Revenue Service
P.O. Box 24033
Fresno, CA 93779

If you have any questions, contact your local USDA Service Center.

Notice **1398** (Rev. 10-2016)

--*

*--Determining AGI and Average AGI

A Using IRS Data for AGI Determinations

This table provides guidance on AGI determinations using data reported to the

IF determining AGI for…	THEN see IRS…	AND use the amount entered on…
corporations	1120	either of the following: • line 30 (total taxable income) **plus** line 19 (charitable contributions) • **for S corporations, use only** IRS-1120S, line 21 (ordinary business income).
estates or trusts	1041	line 22 (taxable income) **plus** line 13 (charitable deductions).
LLC's, LLP's, LP's, or other similar type organization	1065	line 22 (total income from trade or business) **plus** line 10 (guaranteed payments to partners).
persons	1040	line 37 (AGI).
tax-exempt or charitable organizations	990-T	line 34 (unrelated business taxable income) **minus** income that CCC determined to be from noncommercial activity**.**

Note: Variations of the referenced IRS tax forms, or comparable forms, may apply in which the line items for the appropriate income amounts will be different.

B Examples and illustrations for each of these IRS tax forms

The following pages contain examples and illustrations of the locations of these line items on each of the IRS tax forms.**--***

***--Determining AGI and Average AGI (Continued)**

IRS form 1120

Form **1120**
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2015 or tax year beginning ________, 2015, ending ________, 20 ____

► Information about Form 1120 and its separate instructions is at *www.irs.gov/form1120.*

OMB No. 1545-0123

2015

A Check if:
1a Consolidated return (attach Form 851) ☐
b Life/nonlife consolidated return ☐
2 Personal holding co. (attach Sch. PH) ☐
3 Personal service corp. (see instructions) ☐
4 Schedule M-3 attached ☐

TYPE OR PRINT

Name

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state, or province, country, and ZIP or foreign postal code

B Employer identification number

C Date incorporated

D Total assets (see instructions)
$

E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

Income

1a	Gross receipts or sales	1a		
b	Returns and allowances	1b		
c	Balance. Subtract line 1b from line 1a		1c	
2	Cost of goods sold (attach Form 1125-A)		2	
3	Gross profit. Subtract line 2 from line 1c		3	
4	Dividends (Schedule C, line 19)		4	
5	Interest		5	
6	Gross rents		6	
7	Gross royalties		7	
8	Capital gain net income (attach Schedule D (Form 1120))		8	
9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9	
10	Other income (see instructions—attach statement)		10	
11	**Total income.** Add lines 3 through 10 ►		11	

Deductions (See instructions for limitations on deductions.)

12	Compensation of officers (see instructions—attach Form 1125-E) ►		12	
13	Salaries and wages (less employment credits)		13	
14	Repairs and maintenance		14	
15	Bad debts		15	
16	Rents		16	
17	Taxes and licenses		17	
18	Interest		18	
19	Charitable contributions		19	
20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20	
21	Depletion		21	
22	Advertising		22	
23	Pension, profit-sharing, etc., plans		23	
24	Employee benefit programs		24	
25	Domestic production activities deduction (attach Form 8903)		25	
26	Other deductions (attach statement)		26	
27	**Total deductions.** Add lines 12 through 26 ►		27	
28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11		28	
29a	Net operating loss deduction (see instructions)	29a		
b	Special deductions (Schedule C, line 20)	29b		
c	Add lines 29a and 29b		29c	

Tax, Refundable Credits, and Payments

30	**Taxable income.** Subtract line 29c from line 28 (see instructions)		30	
31	Total tax (Schedule J, Part I, line 11)		31	
32	Total payments and refundable credits (Schedule J, Part II, line 21)		32	
33	Estimated tax penalty (see instructions). Check if Form 2220 is attached ► ☐		33	
34	**Amount owed.** If line 32 is smaller than the total of lines 31 and 33, enter amount owed		34	
35	**Overpayment.** If line 32 is larger than the total of lines 31 and 33, enter amount overpaid		35	
36	Enter amount from line 35 you want: **Credited to 2016 estimated tax ►**	**Refunded ►**	36	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer | Date | Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN

Firm's name ► | Firm's EIN ►

Firm's address ► | Phone no.

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11450Q Form **1120** (2015)

--*

***--Determining AGI and Average AGI (Continued)**

IRS form 1120S

Form **1120S** Department of the Treasury Internal Revenue Service

U.S. Income Tax Return for an S Corporation

► Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
► Information about Form 1120S and its separate instructions is at *www.irs.gov/form1120s.*

OMB No. 1545-0123

2015

For calendar year 2015 or tax year beginning , 2015, ending , 20

A S election effective date	TYPE OR PRINT	Name	**D Employer identification number**
B Business activity code number (see instructions)		Number, street, and room or suite no. If a P.O. box, see instructions.	**E** Date incorporated
C Check if Sch. M-3 attached ☐		City or town, state or province, country, and ZIP or foreign postal code	**F** Total assets (see instructions) $

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☐ No If "Yes," attach Form 2553 if not already filed

H Check if: **(1)** ☐ Final return **(2)** ☐ Name change **(3)** ☐ Address change **(4)** ☐ Amended return **(5)** ☐ S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year . . . . ►

Caution: Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a	Gross receipts or sales	1a		
	b	Returns and allowances	1b		
	c	Balance. Subtract line 1b from line 1a		1c	
	2	Cost of goods sold (attach Form 1125-A)		2	
	3	Gross profit. Subtract line 2 from line 1c		3	
	4	Net gain (loss) from Form 4797, line 17 (attach Form 4797)		4	
	5	Other income (loss) (see instructions—attach statement)		5	
	6	**Total income (loss).** Add lines 3 through 5 ►		6	
Deductions (see instructions for limitations)	7	Compensation of officers (see instructions—attach Form 1125-E)		7	
	8	Salaries and wages (less employment credits)		8	
	9	Repairs and maintenance		9	
	10	Bad debts		10	
	11	Rents		11	
	12	Taxes and licenses		12	
	13	Interest		13	
	14	Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		14	
	15	Depletion **(Do not deduct oil and gas depletion.)**		15	
	16	Advertising		16	
	17	Pension, profit-sharing, etc., plans		17	
	18	Employee benefit programs		18	
	19	Other deductions (attach statement)		19	
	20	**Total deductions.** Add lines 7 through 19 ►		20	
	21	**Ordinary business income (loss).** Subtract line 20 from line 6		21	
Tax and Payments	22a	Excess net passive income or LIFO recapture tax (see instructions)	22a		
	b	Tax from Schedule D (Form 1120S)	22b		
	c	Add lines 22a and 22b (see instructions for additional taxes)		22c	
	23a	2015 estimated tax payments and 2014 overpayment credited to 2015	23a		
	b	Tax deposited with Form 7004	23b		
	c	Credit for federal tax paid on fuels (attach Form 4136)	23c		
	d	Add lines 23a through 23c		23d	
	24	Estimated tax penalty (see instructions). Check if Form 2220 is attached ► ☐		24	
	25	**Amount owed.** If line 23d is smaller than the total of lines 22c and 24, enter amount owed		25	
	26	**Overpayment.** If line 23d is larger than the total of lines 22c and 24, enter amount overpaid		26	
	27	Enter amount from line 26 **Credited to 2016 estimated tax** ► **Refunded** ►		27	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

► Signature of officer | Date | ► Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ►			Firm's EIN ►	
Firm's address ►			Phone no.	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11510H Form **1120S** (2015)

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*--Determining AGI and Average AGI (Continued)

IRS Form 1041

Form **1041** Department of the Treasury—Internal Revenue Service
U.S. Income Tax Return for Estates and Trusts **2015** OMB No. 1545-0092

▶ Information about Form 1041 and its separate instructions is at *www.irs.gov/form1041.*

A Check all that apply:
- ☐ Decedent's estate
- ☐ Simple trust
- ☐ Complex trust
- ☐ Qualified disability trust
- ☐ ESBT (S portion only)
- ☐ Grantor type trust
- ☐ Bankruptcy estate-Ch. 7
- ☐ Bankruptcy estate-Ch. 11
- ☐ Pooled income fund

For calendar year 2015 or fiscal year beginning , 2015, and ending , 20

Name of estate or trust (If a grantor type trust, see the instructions.)

C Employer identification number

Name and title of fiduciary

D Date entity created

Number, street, and room or suite no. (If a P.O. box, see the instructions.)

E Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions.
☐ Described in sec. 4947(a)(1). Check here if not a private foundation ▶ ☐
☐ Described in sec. 4947(a)(2)

City or town, state or province, country, and ZIP or foreign postal code

B Number of Schedules K-1 attached (see instructions) ▶

F Check applicable boxes: ☐ Initial return ☐ Final return ☐ Amended return ☐ Net operating loss carryback
☐ Change in trust's name ☐ Change in fiduciary ☐ Change in fiduciary's name ☐ Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election ▶ ☐ Trust TIN ▶

Income

1		Interest income	1	
2a		Total ordinary dividends	2a	
	b	Qualified dividends allocable to: **(1)** Beneficiaries ______ **(2)** Estate or trust ______		
3		Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
4		Capital gain or (loss). Attach Schedule D (Form 1041)	4	
5		Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	
6		Farm income or (loss). Attach Schedule F (Form 1040)	6	
7		Ordinary gain or (loss). Attach Form 4797	7	
8		Other income. List type and amount	8	
9		**Total income.** Combine lines 1, 2a, and 3 through 8 ▶	9	

Deductions

10		Interest. Check if Form 4952 is attached ▶ ☐	10	
11		Taxes	11	
12		Fiduciary fees	12	
13		Charitable deduction (from Schedule A, line 7)	13	
14		Attorney, accountant, and return preparer fees	14	
15a		Other deductions **not** subject to the 2% floor (attach schedule)	15a	
	b	Net operating loss deduction (see instructions)	15b	
	c	Allowable miscellaneous itemized deductions subject to the 2% floor	15c	
16		Add lines 10 through 15c ▶	16	
17		Adjusted total income or (loss). Subtract line 16 from line 9 | 17 |		
18		Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)	18	
19		Estate tax deduction including certain generation-skipping taxes (attach computation)	19	
20		Exemption	20	
21		Add lines 18 through 20 ▶	21	

Tax and Payments

22		Taxable income. Subtract line 21 from line 17. If a loss, see instructions	22	
23		**Total tax** (from Schedule G, line 7)	23	
24		**Payments: a** 2015 estimated tax payments and amount applied from 2014 return	24a	
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c	Subtract line 24b from line 24a	24c	
	d	Tax paid with Form 7004 (see instructions)	24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check ▶ ☐	24e	
		Other payments: **f** Form 2439 ______ ; **g** Form 4136 ______ ; Total ▶	24h	
25		**Total payments.** Add lines 24c through 24e, and 24h ▶	25	
26		Estimated tax penalty (see instructions)	26	
27		**Tax due.** If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27	
28		**Overpayment.** If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	
29		Amount of line 28 to be: **a Credited to 2016 estimated tax** ▶ ; **b Refunded** ▶	29	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of fiduciary or officer representing fiduciary | Date | ▶ EIN of fiduciary if a financial institution

May the IRS discuss this return with the preparer shown below (see instr.)? ☐ **Yes** ☐ **No**

Paid Preparer Use Only

Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN

Firm's name ▶ | Firm's EIN ▶

Firm's address ▶ | Phone no.

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11370H Form **1041** (2015)

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*--Determining AGI and Average AGI (Continued)

IRS Form 1040

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2015** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2015, or other tax year beginning , 2015, ending , 20 See separate instructions.

Your first name and initial	Last name	**Your social security number**
If a joint return, spouse's first name and initial	Last name	**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**

Boxes checked on 6a and 6b
No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above
Add numbers on lines above ▶

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7
8a	**Taxable** interest. Attach Schedule B if required	8a
b	**Tax-exempt** interest. **Do not** include on line 8a — 8b	
9a	Ordinary dividends. Attach Schedule B if required	9a
b	Qualified dividends — 9b	
10	Taxable refunds, credits, or offsets of state and local income taxes	10
11	Alimony received	11
12	Business income or (loss). Attach Schedule C or C-EZ	12
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13
14	Other gains or (losses). Attach Form 4797	14
15a	IRA distributions — 15a — **b** Taxable amount	15b
16a	Pensions and annuities — 16a — **b** Taxable amount	16b
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17
18	Farm income or (loss). Attach Schedule F	18
19	Unemployment compensation	19
20a	Social security benefits — 20a — **b** Taxable amount	20b
21	Other income. List type and amount	21
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶	22

Adjusted Gross Income

23	Educator expenses	23
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24
25	Health savings account deduction. Attach Form 8889	25
26	Moving expenses. Attach Form 3903	26
27	Deductible part of self-employment tax. Attach Schedule SE	27
28	Self-employed SEP, SIMPLE, and qualified plans	28
29	Self-employed health insurance deduction	29
30	Penalty on early withdrawal of savings	30
31a	Alimony paid **b** Recipient's SSN ▶	31a
32	IRA deduction	32
33	Student loan interest deduction	33
34	Tuition and fees. Attach Form 8917	34
35	Domestic production activities deduction. Attach Form 8903	35
36	Add lines 23 through 35	36
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2015)

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*--Determining AGI and Average AGI (Continued)

IRS Form 990-T

Form **990-T**

Department of the Treasury
Internal Revenue Service

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

For calendar year 2015 or other tax year beginning __________, 2015, and ending __________, 20 ______ .
► Information about Form 990-T and its instructions is available at *www.irs.gov/form990t*.
► Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0687
2015
Open to Public Inspection for 501(c)(3) Organizations Only

A ☐ Check box if address changed
B Exempt under section ☐ 501( )( ) ☐ 408(e) ☐ 220(e) ☐ 408A ☐ 530(a) ☐ 529(a)
C Book value of all assets at end of year

Print or Type
Name of organization (☐ Check box if name changed and see instructions.)
Number, street, and room or suite no. If a P.O. box, see instructions.
City or town, state or province, country, and ZIP or foreign postal code

D Employer identification number (Employees' trust, see instructions.)
E Unrelated business activity codes (See instructions.)

F Group exemption number (See instructions.) ►
G Check organization type ► ☐ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust

H Describe the organization's primary unrelated business activity. ►
I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . ► ☐ Yes ☐ No
If "Yes," enter the name and identifying number of the parent corporation. ►
J The books are in care of ► Telephone number ►

Part I Unrelated Trade or Business Income

			(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales				
b	Less returns and allowances c Balance ►	1c			
2	Cost of goods sold (Schedule A, line 7)	2			
3	Gross profit. Subtract line 2 from line 1c	3			
4a	Capital gain net income (attach Schedule D)	4a			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b			
c	Capital loss deduction for trusts	4c			
5	Income (loss) from partnerships and S corporations (attach statement)	5			
6	Rent income (Schedule C)	6			
7	Unrelated debt-financed income (Schedule E)	7			
8	Interest, annuities, royalties, and rents from controlled organizations (Schedule F)	8			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9			
10	Exploited exempt activity income (Schedule I)	10			
11	Advertising income (Schedule J)	11			
12	Other income (See instructions; attach schedule)	12			
13	**Total.** Combine lines 3 through 12	13			

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)			14	
15	Salaries and wages			15	
16	Repairs and maintenance			16	
17	Bad debts			17	
18	Interest (attach schedule)			18	
19	Taxes and licenses			19	
20	Charitable contributions (See instructions for limitation rules)			20	
21	Depreciation (attach Form 4562)	21			
22	Less depreciation claimed on Schedule A and elsewhere on return	22a		22b	
23	Depletion			23	
24	Contributions to deferred compensation plans			24	
25	Employee benefit programs			25	
26	Excess exempt expenses (Schedule I)			26	
27	Excess readership costs (Schedule J)			27	
28	Other deductions (attach schedule)			28	
29	**Total deductions.** Add lines 14 through 28			29	
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13			30	
31	Net operating loss deduction (limited to the amount on line 30)			31	
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30			32	
33	Specific deduction (Generally $1,000, but see line 33 instructions for exceptions)			33	
34	**Unrelated business taxable income.** Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32			34	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 11291J Form **990-T** (2015)

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***--Section 179 Depreciation – Information, Examples, and Illustrations**

A Section 179 depreciation expense

Section 179 depreciation expense is an elected expense that may reduce the AGI of the following:

- Individual
- Partnership
- Corporation
- Subchapter S corporation
- Limited liability company (LLC).

Note: An estate or trust **cannot** make this election.

B Applicability and Limitations

An elected section 179 depreciation expense deduction is:

- allowable for all tax years used in the calculation of the $900,000 AGI amount for the 2011 and subsequent crop, program, and FY's

- an annual amount calculated by the tax filer.

C Calculation of Section 179 Depreciation Expense

Qualified tax filers that elect this expense deduction:

- complete IRS Form 4562, *Depreciation and Amortization*, for the calculation of the maximum deduction amount allowable

- enter this amount on the appropriate line item on the appropriate tax form(s); and,

- attach the completed Form 4562 to the tax forms filed with the IRS.

D AGI Determination and Section 179 Expense Deductions

If a producer elected and reported a section 179 expense deduction on IRS tax filings, this deduction, if allowable and equal to the maximum amount determined on Form 4562:

- may or may not be included in the IRS calculations of the income amounts as shown at specific line items on the applicable tax filings

- if not included in the IRS calculations on the tax forms, additional or manual calculations will be necessary to account for this deduction in determining AGI when using these specific income amounts as reported to the IRS on the producer's tax filings.**--***

*--Section 179 Depreciation – Information, Examples, and Illustrations (Continued)

E Record of Calculated Section 179 Depreciation Expense Amount on IRS Tax Forms

If elected, deduction amounts are recorded, or included in the amounts as recorded, on each IRS tax form and line item as follows:

- Form 4562, *Depreciation and Amortization*, line 12
- Form 1040, *U.S. Individual Income Tax Return*, line 18
- Form 1065, *U.S. Return of Partnership Income*, line 16c
- Form 1120, *U.S. Corporation Income Tax Return*, line 20
- Form 1120S, *U.S. Income Tax Return for an S Corporation*, line 14
- Schedule K-1 (Form 1065), *Partner's Share of Income, Deductions, Credits*, line 12
- Schedule K-1 (Form 1120S), *Shareholder's Share of Income, Deductions, Credits*, line 11,
- Schedule F, *Profit or Loss From Farming*, line 14.

Note: For a pass-through entity such as an subchapter S-corporation, this deduction will not be shown on Form 1065 or 1120S filed for the legal entity, but on the K-1's completed for each individual shareholder (**cannot** be an estate or trust) that elects a deduction allowance in the amount that corresponds to their level of interest held in the legal entity.

F Examples and Illustrations for Each of These IRS Tax Form

The following pages contain examples and illustrations of the location of section 179 depreciation amounts, if calculated and elected, on each of the IRS tax forms.**--***

*--Section 179 Depreciation – Information, Examples, and Illustrations (Continued)

IRS Form 4562

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)
► Attach to your tax return.
► Information about Form 4562 and its separate instructions is at *www.irs.gov/form4562.*

OMB No. 1545-0172
2015
Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number

Part I Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2014 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2016. Add lines 9 and 10, less line 12 ►	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.**)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.**)** (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2015	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► ☐		

Section B—Assets Placed in Service During 2015 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d property						
e property						
f property						
g property			25 yrs.		S/L	
h rental			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i real			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2015 Tax Year Using the Alternative Depreciation System

(a)	(b)	(c)	(d)	(e)	(f)	(g)
20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12906N Form **4562** (2015)

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*--Section 179 Depreciation – Information, Examples, and Illustrations (Continued)

IRS Form 1040

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2015** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2015, or other tax year beginning , 2015, ending , 20 See separate instructions.

Your first name and initial	Last name		Your social security number
If a joint return, spouse's first name and initial	Last name		Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).			**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
Foreign country name	Foreign province/state/county	Foreign postal code	

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ►
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ►
5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**

Boxes checked on 6a and 6b

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ► ☐

No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above

d Total number of exemptions claimed — Add numbers on lines above ►

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7
8a	**Taxable** interest. Attach Schedule B if required		8a
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required		9a
b	Qualified dividends	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes		10
11	Alimony received		11
12	Business income or (loss). Attach Schedule C or C-EZ		12
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► ☐		13
14	Other gains or (losses). Attach Form 4797		14
15a	IRA distributions 15a — b Taxable amount		15b
16a	Pensions and annuities 16a — b Taxable amount		16b
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17
18	Farm income or (loss). Attach Schedule F		18
19	Unemployment compensation		19
20a	Social security benefits 20a — b Taxable amount		20b
21	Other income. List type and amount		21
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ►		22

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ►	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35		36
37	Subtract line 36 from line 22. This is your **adjusted gross income** ►		37

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2015)

--*

*--Section 179 Depreciation – Information, Examples, and Illustrations (Continued)

IRS Form 1065

Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income

For calendar year 2015, or tax year beginning .... , 2015, ending .... , 20 ....
▸ Information about Form 1065 and its separate instructions is at *www.irs.gov/form1065*.

OMB No. 1545-0123
2015

A Principal business activity	Type or Print	Name of partnership	**D** Employer identification number
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see the instructions.	**E** Date business started
C Business code number		City or town, state or province, country, and ZIP or foreign postal code	**F** Total assets (see the instructions) $

G Check applicable boxes: **(1)** ☐ Initial return **(2)** ☐ Final return **(3)** ☐ Name change **(4)** ☐ Address change **(5)** ☐ Amended return
(6) ☐ Technical termination - also check (1) or (2)

H Check accounting method: **(1)** ☐ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify) ▸

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▸

J Check if Schedules C and M-3 are attached . . . ☐

Caution. *Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.*

	Line	Description				
Income	1a	Gross receipts or sales	1a			
	b	Returns and allowances	1b			
	c	Balance. Subtract line 1b from line 1a			1c	
	2	Cost of goods sold (attach Form 1125-A)			2	
	3	Gross profit. Subtract line 2 from line 1c			3	
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4	
	5	Net farm profit (loss) (attach Schedule F (Form 1040))			5	
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6	
	7	Other income (loss) (attach statement)			7	
	8	**Total income (loss).** Combine lines 3 through 7			8	
Deductions (see the instructions for limitations)	9	Salaries and wages (other than to partners) (less employment credits)			9	
	10	Guaranteed payments to partners			10	
	11	Repairs and maintenance			11	
	12	Bad debts			12	
	13	Rent			13	
	14	Taxes and licenses			14	
	15	Interest			15	
	16a	Depreciation (if required, attach Form 4562)	16a			
	b	Less depreciation reported on Form 1125-A and elsewhere on return	16b		16c	
	17	Depletion **(Do not deduct oil and gas depletion.)**			17	
	18	Retirement plans, etc.			18	
	19	Employee benefit programs			19	
	20	Other deductions (attach statement)			20	
	21	**Total deductions.** Add the amounts shown in the far right column for lines 9 through 20			21	
	22	**Ordinary business income (loss).** Subtract line 21 from line 8			22	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.

▶ Signature of general partner or limited liability company member manager ▶ Date

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ **Yes** ☐ **No**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name ▸			Firm's EIN ▸	
	Firm's address ▸			Phone no.	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11390Z Form **1065** (2015)

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*--Section 179 Depreciation – Information, Examples, and Illustrations (Continued)

IRS Form 1120

Form **1120** Department of the Treasury Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2015 or tax year beginning ________, 2015, ending ________, 20 ____

▸ Information about Form 1120 and its separate instructions is at *www.irs.gov/form1120.*

OMB No. 1545-0123 **2015**

A Check if: 1a Consolidated return (attach Form 851) ☐ b Life/nonlife consolidated return ☐ 2 Personal holding co. (attach Sch. PH) ☐ 3 Personal service corp. (see instructions) ☐ 4 Schedule M-3 attached ☐	TYPE OR PRINT — Name	**B** Employer identification number
	Number, street, and room or suite no. If a P.O. box, see instructions.	**C** Date incorporated
	City or town, state, or province, country, and ZIP or foreign postal code	**D** Total assets (see instructions) $

E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

Income	1a	Gross receipts or sales	1a
	b	Returns and allowances	1b
	c	Balance. Subtract line 1b from line 1a	1c
	2	Cost of goods sold (attach Form 1125-A)	2
	3	Gross profit. Subtract line 2 from line 1c	3
	4	Dividends (Schedule C, line 19)	4
	5	Interest	5
	6	Gross rents	6
	7	Gross royalties	7
	8	Capital gain net income (attach Schedule D (Form 1120))	8
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9
	10	Other income (see instructions—attach statement)	10
	11	**Total income.** Add lines 3 through 10 ▸	11
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E) ▸	12
	13	Salaries and wages (less employment credits)	13
	14	Repairs and maintenance	14
	15	Bad debts	15
	16	Rents	16
	17	Taxes and licenses	17
	18	Interest	18
	19	Charitable contributions	19
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20
	21	Depletion	21
	22	Advertising	22
	23	Pension, profit-sharing, etc., plans	23
	24	Employee benefit programs	24
	25	Domestic production activities deduction (attach Form 8903)	25
	26	Other deductions (attach statement)	26
	27	**Total deductions.** Add lines 12 through 26 ▸	27
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.	28
	29a	Net operating loss deduction (see instructions)	29a
	b	Special deductions (Schedule C, line 20)	29b
	c	Add lines 29a and 29b	29c
Tax, Refundable Credits, and Payments	30	**Taxable income.** Subtract line 29c from line 28 (see instructions)	30
	31	Total tax (Schedule J, Part I, line 11)	31
	32	Total payments and refundable credits (Schedule J, Part II, line 21)	32
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▸ ☐	33
	34	**Amount owed.** If line 32 is smaller than the total of lines 31 and 33, enter amount owed	34
	35	**Overpayment.** If line 32 is larger than the total of lines 31 and 33, enter amount overpaid	35
	36	Enter amount from line 35 you want: **Credited to 2016 estimated tax** ▸ **Refunded** ▸	36

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer | Date | Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ **Yes** ☐ **No**

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▸			Firm's EIN ▸	
Firm's address ▸			Phone no.	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11450Q Form **1120** (2015)

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***--Section 179 Depreciation – Information, Examples, and Illustrations (Continued)**

IRS Form 1120S

Form **1120S**
Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for an S Corporation
► Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
► Information about Form 1120S and its separate instructions is at *www.irs.gov/form1120s*.

OMB No. 1545-0123
2015

For calendar year 2015 or tax year beginning , 2015, ending , 20

A S election effective date	TYPE OR PRINT — Name	D Employer identification number
B Business activity code number (see instructions)	Number, street, and room or suite no. If a P.O. box, see instructions.	E Date incorporated
C Check if Sch. M-3 attached ☐	City or town, state or province, country, and ZIP or foreign postal code	F Total assets (see instructions) $

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☐ No If "Yes," attach Form 2553 if not already filed
H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination or revocation
I Enter the number of shareholders who were shareholders during any part of the tax year ►
Caution: Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a	Gross receipts or sales	1a	
	b	Returns and allowances	1b	
	c	Balance. Subtract line 1b from line 1a		1c
	2	Cost of goods sold (attach Form 1125-A)		2
	3	Gross profit. Subtract line 2 from line 1c		3
	4	Net gain (loss) from Form 4797, line 17 (attach Form 4797)		4
	5	Other income (loss) (see instructions—attach statement)		5
	6	**Total income (loss).** Add lines 3 through 5 ►		6
Deductions (see instructions for limitations)	7	Compensation of officers (see instructions—attach Form 1125-E)		7
	8	Salaries and wages (less employment credits)		8
	9	Repairs and maintenance		9
	10	Bad debts		10
	11	Rents		11
	12	Taxes and licenses		12
	13	Interest		13
	14	Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		14
	15	Depletion **(Do not deduct oil and gas depletion.)**		15
	16	Advertising		16
	17	Pension, profit-sharing, etc., plans		17
	18	Employee benefit programs		18
	19	Other deductions (attach statement)		19
	20	**Total deductions.** Add lines 7 through 19 ►		20
	21	**Ordinary business income (loss).** Subtract line 20 from line 6		21
Tax and Payments	22a	Excess net passive income or LIFO recapture tax (see instructions)	22a	
	b	Tax from Schedule D (Form 1120S)	22b	
	c	Add lines 22a and 22b (see instructions for additional taxes)		22c
	23a	2015 estimated tax payments and 2014 overpayment credited to 2015	23a	
	b	Tax deposited with Form 7004	23b	
	c	Credit for federal tax paid on fuels (attach Form 4136)	23c	
	d	Add lines 23a through 23c		23d
	24	Estimated tax penalty (see instructions). Check if Form 2220 is attached ► ☐		24
	25	**Amount owed.** If line 23d is smaller than the total of lines 22c and 24, enter amount owed		25
	26	**Overpayment.** If line 23d is larger than the total of lines 22c and 24, enter amount overpaid		26
	27	Enter amount from line 26 **Credited to 2016 estimated tax** ►	**Refunded** ►	27

Sign Here
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
► Signature of officer Date ► Title
May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ►			Firm's EIN ►	
Firm's address ►			Phone no.	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11510H Form **1120S** (2015)

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***--Section 179 Depreciation – Information, Examples, and Illustrations (Continued)**

IRS Form 1120S, Schedule K-1

671113

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0123

Schedule K-1 (Form 1120S) **2015**
Department of the Treasury
Internal Revenue Service

For calendar year 2015, or tax year beginning ____________, 2015 ending ____________, 20____

Shareholder's Share of Income, Deductions, Credits, etc. ► See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number

B Corporation's name, address, city, state, and ZIP code

C IRS Center where corporation filed return

Part II Information About the Shareholder

D Shareholder's identifying number

E Shareholder's name, address, city, state, and ZIP code

F Shareholder's percentage of stock ownership for tax year . . . . ____________ %

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions		
		17	Other information

* See attached statement for additional information.

For Paperwork Reduction Act Notice, see Instructions for Form 1120S. IRS.gov/form1120s Cat. No. 11520D **Schedule K-1 (Form 1120S) 2015**

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***--Section 179 Depreciation – Information, Examples, and Illustrations (Continued)**

IRS Form 1040 Schedule F

SCHEDULE F (Form 1040)
Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Farming

► Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
► Information about Schedule F and its separate instructions is at *www.irs.gov/schedulef*.

OMB No. 1545-0074
2015
Attachment Sequence No. **14**

Name of proprietor | **Social security number (SSN)**

A Principal crop or activity | **B Enter code from Part IV** ► | C Accounting method: ☐ Cash ☐ Accrual | **D Employer ID number (EIN), (see instr)**

E Did you "materially participate" in the operation of this business during 2015? If "No," see instructions for limit on passive losses ☐ Yes ☐ No
F Did you make any payments in 2015 that would require you to file Form(s) 1099 (see instructions)? ☐ Yes ☐ No
G If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

Part I **Farm Income—Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of livestock and other resale items (see instructions)	1a		
b	Cost or other basis of livestock or other items reported on line 1a	1b		
c	Subtract line 1b from line 1a		1c	
2	Sales of livestock, produce, grains, and other products you raised		2	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b
4a	Agricultural program payments (see instructions)	4a	4b Taxable amount	4b
5a	Commodity Credit Corporation (CCC) loans reported under election			5a
b	CCC loans forfeited	5b	5c Taxable amount	5c
6	Crop insurance proceeds and federal crop disaster payments (see instructions)			
a	Amount received in 2015	6a	6b Taxable amount	6b
c	If election to defer to 2016 is attached, check here ► ☐		6d Amount deferred from 2014	6d
7	Custom hire (machine work) income			7
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			8
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions) ►			9

Part II **Farm Expenses—Cash and Accrual Method.** Do not include personal or living expenses (see instructions).

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10	23	Pension and profit-sharing plans	23
11	Chemicals	11	24	Rent or lease (see instructions):	
12	Conservation expenses (see instructions)	12	a	Vehicles, machinery, equipment	24a
13	Custom hire (machine work)	13	b	Other (land, animals, etc.)	24b
14	Depreciation and section 179 expense (see instructions)	14	25	Repairs and maintenance	25
15	Employee benefit programs other than on line 23	15	26	Seeds and plants	26
16	Feed	16	27	Storage and warehousing	27
17	Fertilizers and lime	17	28	Supplies	28
18	Freight and trucking	18	29	Taxes	29
19	Gasoline, fuel, and oil	19	30	Utilities	30
20	Insurance (other than health)	20	31	Veterinary, breeding, and medicine	31
21	Interest:		32	Other expenses (specify):	
a	Mortgage (paid to banks, etc.)	21a	a		32a
b	Other	21b	b		32b
22	Labor hired (less employment credits)	22	c		32c
			d		32d
			e		32e
			f		32f

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ►	33
34	**Net farm profit or (loss).** Subtract line 33 from line 9	34

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

35 Did you receive an applicable subsidy in 2015? (see instructions) ☐ Yes ☐ No

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.
a ☐ All investment is at risk. b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11346H **Schedule F (Form 1040) 2015**

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*--Section 179 Depreciation – Information, Examples, and Illustrations (Continued)

IRS Form 1065, Schedule K-1

651113

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0123

Schedule K-1
(Form 1065) **2015**

Department of the Treasury
Internal Revenue Service

For calendar year 2015, or tax year beginning __________, 2015
ending __________, 20____

Partner's Share of Income, Deductions, Credits, etc. ► See back of form and separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

C IRS Center where partnership filed return

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number

F Partner's name, address, city, state, and ZIP code

G ☐ General partner or LLC member-manager ☐ Limited partner or other LLC member

H ☐ Domestic partner ☐ Foreign partner

I1 What type of entity is this partner? __________

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here . . . ☐

J Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

K Partner's share of liabilities at year end:

Nonrecourse . . . . $ __________
Qualified nonrecourse financing . $ __________
Recourse . . . . $ __________

L Partner's capital account analysis:

Beginning capital account . . . . $ __________
Capital contributed during the year $ __________
Current year increase (decrease) . $ __________
Withdrawals & distributions . . . $ (__________)
Ending capital account . . . . . $ __________

☐ Tax basis ☐ GAAP ☐ Section 704(b) book
☐ Other (explain)

M Did the partner contribute property with a built-in gain or loss?
☐ **Yes** ☐ **No**
If "Yes," attach statement (see instructions)

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1 Ordinary business income (loss)
2 Net rental real estate income (loss)
3 Other net rental income (loss)
4 Guaranteed payments
5 Interest income
6a Ordinary dividends
6b Qualified dividends
7 Royalties
8 Net short-term capital gain (loss)
9a Net long-term capital gain (loss)
9b Collectibles (28%) gain (loss)
9c Unrecaptured section 1250 gain
10 Net section 1231 gain (loss)
11 Other income (loss)
12 Section 179 deduction
13 Other deductions
14 Self-employment earnings (loss)
15 Credits
16 Foreign transactions
17 Alternative minimum tax (AMT) items
18 Tax-exempt income and nondeductible expenses
19 Distributions
20 Other information

*See attached statement for additional information.

For IRS Use Only

For Paperwork Reduction Act Notice, see Instructions for Form 1065. IRS.gov/form1065 Cat. No. 11394R **Schedule K-1 (Form 1065) 2015**

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*--Federally Recognized Indian Tribes

List of Tribes

The following is a current list of the 567 entities recognized as eligible for funding and assistance for the Bureau of Indian Affairs (BIA) by virtue of their status as Indian Tribes.**--***

*--Federally Recognized Indian Tribes (Continued)

List of Tribes (Continued)

26826 **Federal Register** / Vol. 81, No. 86 / Wednesday, May 4, 2016 / Notices

Public Availability of the Draft EA

Printed copies of the Draft EA are available for review at the Commonwealth of the Northern Mariana Islands Bureau of Environmental and Coastal Quality, Gualo Rai Center, Chalan Pale Arnold–Middle Road, Saipan, MP 96950, and the following libraries.

- Joeten-Kiyu Public Library, Beach Road and Insatto St., Saipan, MP 96950.
- Tinian Public Library, San Jose Village, Tinian, MP 96952.
- Antonio Camacho Atalig Memorial Library, Tatachog Village, Rota, MP 96951.

Public Availability of Comments

Before including your address, phone number, email address, or other personal identifying information in your comment, you should be aware that your entire comment—including your personal identifying information—may be made publicly available at any time. While you can ask us in your comment to withhold your personal identifying information from public review, we cannot guarantee that we will be able to do so.

Robyn Thorson,
Regional Director, Pacific Region, Portland, Oregon.

[FR Doc. 2016–09955 Filed 5–3–16; 8:45 am]

BILLING CODE 4333–15–P

DEPARTMENT OF THE INTERIOR

Geological Survey

[GX16LR000F60100]

Agency Information Collection Activities: Request for Comments

AGENCY: U.S. Geological Survey (USGS), Interior.

ACTION: Notice of a renewal of a currently approved information collection (1028–0059).

SUMMARY: We (the U.S. Geological Survey) will ask the Office of Management and Budget (OMB) to approve the information collection (IC) described below. This collection consists of 1 form. As required by the Paperwork Reduction Act (PRA) of 1995, and as part of our continuing efforts to reduce paperwork and respondent burden, we invite the general public and other Federal agencies to take this opportunity to comment on this IC. This collection is scheduled to expire on October 31, 2016.

DATES: To ensure that your comments are considered, we must receive them on or before July 5, 2016.

ADDRESSES: You may submit comments on this information collection to the Information Collection Clearance Officer, U.S. Geological Survey, 12201 Sunrise Valley Drive MS 807, Reston, VA 20192 (mail); (703) 648–7197 (fax); or *gs-info_collections@usgs.gov* (email). Please reference 'Information Collection 1028–0059, Comprehensive Test Ban Treaty in all correspondence.

FOR FURTHER INFORMATION CONTACT: Lori E. Apodaca, National Minerals Information Center, U.S. Geological Survey, 12201 Sunrise Valley Drive, MS 989, Reston, VA 20192 (mail); 703–648–7724 (phone); or *lapodaca@usgs.gov* (email). You may also find information about this ICR at *www.reginfo.gov.*

SUPPLEMENTARY INFORMATION:

I. Abstract

The collection of this information is required by the Comprehensive Test Ban Treaty (CTBT), and will, upon request, provide the CTBT Technical Secretariat with geographic locations of sites where chemical explosions greater than 300 tons TNT-equivalent have occurred.

II. Data

OMB Control Number: 1028–0059.
Form Number: USGS Form 9–4040–A.
Title: Comprehensive Test Ban Treaty.
Type of Request: Renewal of existing information collection.
Affected Public: Business or Other-For-Profit Institutions: U.S. nonfuel minerals producers.
Respondent's Obligation: None. Participation is voluntary.
Frequency of Collection: Annually.
Estimated Total Number of Annual Responses: 2,500.
Estimated Time per Response: 15 minutes.
Estimated Annual Burden Hours: 625 hours.
Estimated Reporting and Recordkeeping "Non-Hour Cost" Burden: There are no "non-hour cost" burdens associated with this IC.
Public Disclosure Statement: The PRA (44 U.S.C. 3501, *et seq.*) provides that an agency may not conduct or sponsor and you are not required to respond to a collection of information unless it displays a currently valid OMB control number and current expiration date.

III. Request for Comments

We are soliciting comments as to: (a) Whether the proposed collection of information is necessary for the agency to perform its duties, including whether the information is useful; (b) the accuracy of the agency's estimate of the burden of the proposed collection of information; (c) ways to enhance the quality, usefulness, and clarity of the information to be collected; and (d) how to minimize the burden on the respondents, including the use of automated collection techniques or other forms of information technology.

Please note that the comments submitted in response to this notice are a matter of public record. Before including your personal mailing address, phone number, email address, or other personally identifiable information in your comment, you should be aware that your entire comment, including your personally identifiable information, may be made publicly available at any time. While you can ask us in your comment to withhold your personally identifiable information from public view, we cannot guarantee that we will be able to do so.

Michael J. Magyar,
Associate Director, National Minerals Information Center, U.S. Geological Survey.

[FR Doc. 2016–10379 Filed 5–3–16; 8:45 am]

BILLING CODE 4338–11–P

DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[167 A2100DD/AAKC001030/A0A501010.999900]

Indian Entities Recognized and Eligible To Receive Services From the United States Bureau of Indian Affairs

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice.

SUMMARY: This notice publishes the current list of 567 Tribal entities recognized and eligible for funding and services from the Bureau of Indian Affairs (BIA) by virtue of their status as Indian Tribes. The list is updated from the notice published on January 29, 2016 (81 FR 5019).

FOR FURTHER INFORMATION CONTACT: Ms. Laurel Iron Cloud, Bureau of Indian Affairs, Division of Tribal Government Services, Mail Stop 4513–MIB, 1849 C Street NW., Washington, DC 20240. Telephone number: (202) 513–7641.

SUPPLEMENTARY INFORMATION: This notice is published pursuant to Section 104 of the Act of November 2, 1994 (Pub. L. 103–454; 108 Stat. 4791, 4792), and in exercise of authority delegated to the Assistant Secretary—Indian Affairs under 25 U.S.C. 2 and 9 and 209 DM 8.

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*--Federally Recognized Indian Tribes (Continued)

List of Tribes (Continued)

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Published below is an updated list of federally acknowledged Indian Tribes in the contiguous 48 states and Alaska, to reflect the addition of an Indian Tribe and various name changes and corrections.

The addition to the list of Indian entities results from the January 28, 2016, Interior Board of Indian Appeals dismissal of a request for reconsideration in docket number 16–003, *In Re Federal Acknowledgment of the Pamunkey Indian Tribe.*

To aid in identifying Tribal name changes and corrections, the Tribe's previously listed or former name is included in parentheses after the correct current Tribal name. We will continue to list the Tribe's former or previously listed name for several years before dropping the former or previously listed name from the list.

The listed Indian entities are acknowledged to have the immunities and privileges available to federally recognized Indian Tribes by virtue of their government-to-government relationship with the United States as well as the responsibilities, powers, limitations, and obligations of such Tribes. We have continued the practice of listing the Alaska Native entities separately solely for the purpose of facilitating identification of them and reference to them given the large number of complex Native names.

Dated: April 25, 2016.

Lawrence S. Roberts,

Acting Assistant Secretary—Indian Affairs.

INDIAN TRIBAL ENTITIES WITHIN THE CONTIGUOUS 48 STATES RECOGNIZED AND ELIGIBLE TO RECEIVE SERVICES FROM THE UNITED STATES BUREAU OF INDIAN AFFAIRS

Absentee-Shawnee Tribe of Indians of Oklahoma
Agua Caliente Band of Cahuilla Indians of the Agua Caliente Indian Reservation, California
Ak-Chin Indian Community (previously listed as the Ak Chin Indian Community of the Maricopa (Ak Chin) Indian Reservation, Arizona)
Alabama-Coushatta Tribe of Texas (previously listed as the Alabama-Coushatta Tribes of Texas)
Alabama-Quassarte Tribal Town
Alturas Indian Rancheria, California
Apache Tribe of Oklahoma
Arapaho Tribe of the Wind River Reservation, Wyoming
Aroostook Band of Micmacs (previously listed as the Aroostook Band of Micmac Indians)
Assiniboine and Sioux Tribes of the Fort Peck Indian Reservation, Montana
Augustine Band of Cahuilla Indians, California (previously listed as the Augustine Band of Cahuilla Mission Indians of the Augustine Reservation)
Bad River Band of the Lake Superior Tribe of Chippewa Indians of the Bad River Reservation, Wisconsin
Bay Mills Indian Community, Michigan
Bear River Band of the Rohnerville Rancheria, California
Berry Creek Rancheria of Maidu Indians of California
Big Lagoon Rancheria, California
Big Pine Paiute Tribe of the Owens Valley (previously listed as the Big Pine Band of Owens Valley Paiute Shoshone Indians of the Big Pine Reservation, California)
Big Sandy Rancheria of Western Mono Indians of California (previously listed as the Big Sandy Rancheria of Mono Indians of California)
Big Valley Band of Pomo Indians of the Big Valley Rancheria, California
Bishop Paiute Tribe (previously listed as the Paiute-Shoshone Indians of the Bishop Community of the Bishop Colony, California)
Blackfeet Tribe of the Blackfeet Indian Reservation of Montana
Blue Lake Rancheria, California
Bridgeport Indian Colony (previously listed as the Bridgeport Paiute Indian Colony of California)
Buena Vista Rancheria of Me-Wuk Indians of California
Burns Paiute Tribe (previously listed as the Burns Paiute Tribe of the Burns Paiute Indian Colony of Oregon)
Cabazon Band of Mission Indians, California
Cachil DeHe Band of Wintun Indians of the Colusa Indian Community of the Colusa Rancheria, California
Caddo Nation of Oklahoma
Cahto Tribe of the Laytonville Rancheria
Cahuilla Band of Indians (previously listed as the Cahuilla Band of Mission Indians of the Cahuilla Reservation, California)
California Valley Miwok Tribe, California
Campo Band of Diegueno Mission Indians of the Campo Indian Reservation, California
Capitan Grande Band of Diegueno Mission Indians of California (Barona Group of Capitan Grande Band of Mission Indians of the Barona Reservation, California; Viejas (Baron Long) Group of Capitan Grande Band of Mission Indians of the Viejas Reservation, California)
Catawba Indian Nation (aka Catawba Tribe of South Carolina)
Cayuga Nation
Cedarville Rancheria, California
Chemehuevi Indian Tribe of the Chemehuevi Reservation, California
Cher-Ae Heights Indian Community of the Trinidad Rancheria, California
Cherokee Nation
Cheyenne and Arapaho Tribes, Oklahoma (previously listed as the Cheyenne-Arapaho Tribes of Oklahoma)
Cheyenne River Sioux Tribe of the Cheyenne River Reservation, South Dakota
Chicken Ranch Rancheria of Me-Wuk Indians of California
Chippewa Cree Indians of the Rocky Boy's Reservation, Montana (previously listed as the Chippewa-Cree Indians of the Rocky Boy's Reservation, Montana)
Chitimacha Tribe of Louisiana
Citizen Potawatomi Nation, Oklahoma
Cloverdale Rancheria of Pomo Indians of California
Cocopah Tribe of Arizona
Coeur D'Alene Tribe (previously listed as the Coeur D'Alene Tribe of the Coeur D'Alene Reservation, Idaho)
Cold Springs Rancheria of Mono Indians of California
Colorado River Indian Tribes of the Colorado River Indian Reservation, Arizona and California
Comanche Nation, Oklahoma
Confederated Salish and Kootenai Tribes of the Flathead Reservation
Confederated Tribes and Bands of the Yakama Nation
Confederated Tribes of Siletz Indians of Oregon (previously listed as the Confederated Tribes of the Siletz Reservation)
Confederated Tribes of the Chehalis Reservation
Confederated Tribes of the Colville Reservation
Confederated Tribes of the Coos, Lower Umpqua and Siuslaw Indians
Confederated Tribes of the Goshute Reservation, Nevada and Utah
Confederated Tribes of the Grand Ronde Community of Oregon
Confederated Tribes of the Umatilla Indian Reservation (previously listed as the Confederated Tribes of the Umatilla Reservation, Oregon)
Confederated Tribes of the Warm Springs Reservation of Oregon
Coquille Indian Tribe (previously listed as the Coquille Tribe of Oregon)
Cortina Indian Rancheria (previously listed as the Cortina Indian Rancheria of Wintun Indians of California)
Coushatta Tribe of Louisiana
Cow Creek Band of Umpqua Tribe of Indians (previously listed as the Cow Creek Band of Umpqua Indians of Oregon)
Cowlitz Indian Tribe
Coyote Valley Band of Pomo Indians of California
Crow Creek Sioux Tribe of the Crow Creek Reservation, South Dakota

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*--Federally Recognized Indian Tribes (Continued)

List of Tribes (Continued)

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Crow Tribe of Montana
Death Valley Timbi-sha Shoshone Tribe (previously listed as the Death Valley Timbi-Sha Shoshone Band of California)
Delaware Nation, Oklahoma
Delaware Tribe of Indians
Dry Creek Rancheria Band of Pomo Indians, California (previously listed as the Dry Creek Rancheria of Pomo Indians of California)
Duckwater Shoshone Tribe of the Duckwater Reservation, Nevada
Eastern Band of Cherokee Indians
Eastern Shawnee Tribe of Oklahoma
Eastern Shoshone Tribe of the Wind River Reservation, Wyoming (previously listed as the Shoshone Tribe of the Wind River Reservation, Wyoming)
Elem Indian Colony of Pomo Indians of the Sulphur Bank Rancheria, California
Elk Valley Rancheria, California
Ely Shoshone Tribe of Nevada
Enterprise Rancheria of Maidu Indians of California
Ewiiaapaayp Band of Kumeyaay Indians, California
Federated Indians of Graton Rancheria, California
Flandreau Santee Sioux Tribe of South Dakota
Forest County Potawatomi Community, Wisconsin
Fort Belknap Indian Community of the Fort Belknap Reservation of Montana
Fort Bidwell Indian Community of the Fort Bidwell Reservation of California
Fort Independence Indian Community of Paiute Indians of the Fort Independence Reservation, California
Fort McDermitt Paiute and Shoshone Tribes of the Fort McDermitt Indian Reservation, Nevada and Oregon
Fort McDowell Yavapai Nation, Arizona
Fort Mojave Indian Tribe of Arizona, California & Nevada
Fort Sill Apache Tribe of Oklahoma
Gila River Indian Community of the Gila River Indian Reservation, Arizona
Grand Traverse Band of Ottawa and Chippewa Indians, Michigan
Greenville Rancheria (previously listed as the Greenville Rancheria of Maidu Indians of California)
Grindstone Indian Rancheria of Wintun-Wailaki Indians of California
Guidiville Rancheria of California
Habematolel Pomo of Upper Lake, California
Hannahville Indian Community, Michigan
Havasupai Tribe of the Havasupai Reservation, Arizona
Ho-Chunk Nation of Wisconsin
Hoh Indian Tribe (previously listed as the Hoh Indian Tribe of the Hoh Indian Reservation, Washington)
Hoopa Valley Tribe, California
Hopi Tribe of Arizona
Hopland Band of Pomo Indians, California (formerly Hopland Band of Pomo Indians of the Hopland Rancheria, California)
Houlton Band of Maliseet Indians
Hualapai Indian Tribe of the Hualapai Indian Reservation, Arizona
Iipay Nation of Santa Ysabel, California (previously listed as the Santa Ysabel Band of Diegueno Mission Indians of the Santa Ysabel Reservation)
Inaja Band of Diegueno Mission Indians of the Inaja and Cosmit Reservation, California
Ione Band of Miwok Indians of California
Iowa Tribe of Kansas and Nebraska
Iowa Tribe of Oklahoma
Jackson Band of Miwuk Indians (previously listed as the Jackson Rancheria of Me-Wuk Indians of California)
Jamestown S'Klallam Tribe
Jamul Indian Village of California
Jena Band of Choctaw Indians
Jicarilla Apache Nation, New Mexico
Kaibab Band of Paiute Indians of the Kaibab Indian Reservation, Arizona
Kalispel Indian Community of the Kalispel Reservation
Karuk Tribe (previously listed as the Karuk Tribe of California)
Kashia Band of Pomo Indians of the Stewarts Point Rancheria, California
Kaw Nation, Oklahoma
Kewa Pueblo, New Mexico (previously listed as the Pueblo of Santo Domingo)
Keweenaw Bay Indian Community, Michigan
Kialegee Tribal Town
Kickapoo Traditional Tribe of Texas
Kickapoo Tribe of Indians of the Kickapoo Reservation in Kansas
Kickapoo Tribe of Oklahoma
Kiowa Indian Tribe of Oklahoma
Klamath Tribes
Koi Nation of Northern California (previously listed as the Lower Lake Rancheria, California)
Kootenai Tribe of Idaho
La Jolla Band of Luiseno Indians, California (previously listed as the La Jolla Band of Luiseno Mission Indians of the La Jolla Reservation)
La Posta Band of Diegueno Mission Indians of the La Posta Indian Reservation, California
Lac Courte Oreilles Band of Lake Superior Chippewa Indians of Wisconsin
Lac du Flambeau Band of Lake Superior Chippewa Indians of the Lac du Flambeau Reservation of Wisconsin
Lac Vieux Desert Band of Lake Superior Chippewa Indians of Michigan
Las Vegas Tribe of Paiute Indians of the Las Vegas Indian Colony, Nevada
Little River Band of Ottawa Indians, Michigan
Little Traverse Bay Bands of Odawa Indians, Michigan
Lone Pine Paiute-Shoshone Tribe (previously listed as the Paiute-Shoshone Indians of the Lone Pine Community of the Lone Pine Reservation, California)
Los Coyotes Band of Cahuilla and Cupeno Indians, California (previously listed as the Los Coyotes Band of Cahuilla & Cupeno Indians of the Los Coyotes Reservation)
Lovelock Paiute Tribe of the Lovelock Indian Colony, Nevada
Lower Brule Sioux Tribe of the Lower Brule Reservation, South Dakota
Lower Elwha Tribal Community (previously listed as the Lower Elwha Tribal Community of the Lower Elwha Reservation, Washington)
Lower Sioux Indian Community in the State of Minnesota
Lummi Tribe of the Lummi Reservation
Lytton Rancheria of California
Makah Indian Tribe of the Makah Indian Reservation
Manchester Band of Pomo Indians of the Manchester Rancheria, California (previously listed as the Manchester Band of Pomo Indians of the Manchester-Point Arena Rancheria, California)
Manzanita Band of Diegueno Mission Indians of the Manzanita Reservation, California
Mashantucket Pequot Indian Tribe (previously listed as the Mashantucket Pequot Tribe of Connecticut)
Mashpee Wampanoag Tribe (previously listed as the Mashpee Wampanoag Indian Tribal Council, Inc.)
Match-e-be-nash-she-wish Band of Pottawatomi Indians of Michigan
Mechoopda Indian Tribe of Chico Rancheria, California
Menominee Indian Tribe of Wisconsin
Mesa Grande Band of Diegueno Mission Indians of the Mesa Grande Reservation, California
Mescalero Apache Tribe of the Mescalero Reservation, New Mexico
Miami Tribe of Oklahoma
Miccosukee Tribe of Indians
Middletown Rancheria of Pomo Indians of California
Minnesota Chippewa Tribe, Minnesota (Six component reservations: Bois Forte Band (Nett Lake); Fond du Lac Band; Grand Portage Band; Leech Lake Band; Mille Lacs Band; White Earth Band)
Mississippi Band of Choctaw Indians
Moapa Band of Paiute Indians of the Moapa River Indian Reservation, Nevada

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*--Federally Recognized Indian Tribes (Continued)

List of Tribes (Continued)

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Mohegan Tribe of Indians of Connecticut (previously listed as Mohegan Indian Tribe of Connecticut)
Mooretown Rancheria of Maidu Indians of California
Morongo Band of Mission Indians, California (previously listed as the Morongo Band of Cahuilla Mission Indians of the Morongo Reservation)
Muckleshoot Indian Tribe (previously listed as the Muckleshoot Indian Tribe of the Muckleshoot Reservation, Washington)
Narragansett Indian Tribe
Navajo Nation, Arizona, New Mexico & Utah
Nez Perce Tribe (previously listed as the Nez Perce Tribe of Idaho)
Nisqually Indian Tribe (previously listed as the Nisqually Indian Tribe of the Nisqually Reservation, Washington)
Nooksack Indian Tribe
Northern Cheyenne Tribe of the Northern Cheyenne Indian Reservation, Montana
Northfork Rancheria of Mono Indians of California
Northwestern Band of the Shoshone Nation (previously listed as Northwestern Band of Shoshoni Nation and the Northwestern Band of Shoshoni Nation of Utah (Washakie))
Nottawaseppi Huron Band of the Potawatomi, Michigan (previously listed as the Huron Potawatomi, Inc.)
Oglala Sioux Tribe (previously listed as the Oglala Sioux Tribe of the Pine Ridge Reservation, South Dakota)
Ohkay Owingeh, New Mexico (previously listed as the Pueblo of San Juan)
Omaha Tribe of Nebraska
Oneida Nation (previously listed as the Oneida Tribe of Indians of Wisconsin)
Oneida Nation of New York
Onondaga Nation
Otoe-Missouria Tribe of Indians, Oklahoma
Ottawa Tribe of Oklahoma
Paiute Indian Tribe of Utah (Cedar Band of Paiutes, Kanosh Band of Paiutes, Koosharem Band of Paiutes, Indian Peaks Band of Paiutes, and Shivwits Band of Paiutes (formerly Paiute Indian Tribe of Utah (Cedar City Band of Paiutes, Kanosh Band of Paiutes, Koosharem Band of Paiutes, Indian Peaks Band of Paiutes, and Shivwits Band of Paiutes))
Paiute-Shoshone Tribe of the Fallon Reservation and Colony, Nevada
Pala Band of Mission Indians (previously listed as the Pala Band of Luiseno Mission Indians of the Pala Reservation, California)
Pamunkey Indian Tribe
Pascua Yaqui Tribe of Arizona
Paskenta Band of Nomlaki Indians of California
Passamaquoddy Tribe
Pauma Band of Luiseno Mission Indians of the Pauma & Yuima Reservation, California
Pawnee Nation of Oklahoma
Pechanga Band of Luiseno Mission Indians of the Pechanga Reservation, California
Penobscot Nation (previously listed as the Penobscot Tribe of Maine)
Peoria Tribe of Indians of Oklahoma
Picayune Rancheria of Chukchansi Indians of California
Pinoleville Pomo Nation, California (previously listed as the Pinoleville Rancheria of Pomo Indians of California)
Pit River Tribe, California (includes XL Ranch, Big Bend, Likely, Lookout, Montgomery Creek and Roaring Creek Rancherias)
Poarch Band of Creeks (previously listed as the Poarch Band of Creek Indians of Alabama)
Pokagon Band of Potawatomi Indians, Michigan and Indiana
Ponca Tribe of Indians of Oklahoma
Ponca Tribe of Nebraska
Port Gamble S'Klallam Tribe (previously listed as the Port Gamble Band of S'Klallam Indians)
Potter Valley Tribe, California
Prairie Band Potawatomi Nation (previously listed as the Prairie Band of Potawatomi Nation, Kansas)
Prairie Island Indian Community in the State of Minnesota
Pueblo of Acoma, New Mexico
Pueblo of Cochiti, New Mexico
Pueblo of Isleta, New Mexico
Pueblo of Jemez, New Mexico
Pueblo of Laguna, New Mexico
Pueblo of Nambe, New Mexico
Pueblo of Picuris, New Mexico
Pueblo of Pojoaque, New Mexico
Pueblo of San Felipe, New Mexico
Pueblo of San Ildefonso, New Mexico
Pueblo of Sandia, New Mexico
Pueblo of Santa Ana, New Mexico
Pueblo of Santa Clara, New Mexico
Pueblo of Taos, New Mexico
Pueblo of Tesuque, New Mexico
Pueblo of Zia, New Mexico
Puyallup Tribe of the Puyallup Reservation
Pyramid Lake Paiute Tribe of the Pyramid Lake Reservation, Nevada
Quartz Valley Indian Community of the Quartz Valley Reservation of California
Quechan Tribe of the Fort Yuma Indian Reservation, California & Arizona
Quileute Tribe of the Quileute Reservation
Quinault Indian Nation (previously listed as the Quinault Tribe of the Quinault Reservation, Washington)
Ramona Band of Cahuilla, California (previously listed as the Ramona Band or Village of Cahuilla Mission Indians of California)
Red Cliff Band of Lake Superior Chippewa Indians of Wisconsin
Red Lake Band of Chippewa Indians, Minnesota
Redding Rancheria, California
Redwood Valley or Little River Band of Pomo Indians of the Redwood Valley Rancheria California (previously listed as the Redwood Valley Rancheria of Pomo Indians of California)
Reno-Sparks Indian Colony, Nevada
Resighini Rancheria, California
Rincon Band of Luiseno Mission Indians of the Rincon Reservation, California
Robinson Rancheria (previously listed as the Robinson Rancheria Band of Pomo Indians, California and the Robinson Rancheria of Pomo Indians of California)
Rosebud Sioux Tribe of the Rosebud Indian Reservation, South Dakota
Round Valley Indian Tribes, Round Valley Reservation, California (previously listed as the Round Valley Indian Tribes of the Round Valley Reservation, California)
Sac & Fox Nation of Missouri in Kansas and Nebraska
Sac & Fox Nation, Oklahoma
Sac & Fox Tribe of the Mississippi in Iowa
Saginaw Chippewa Indian Tribe of Michigan
Saint Regis Mohawk Tribe (previously listed as the St. Regis Band of Mohawk Indians of New York)
Salt River Pima-Maricopa Indian Community of the Salt River Reservation, Arizona
Samish Indian Nation (previously listed as the Samish Indian Tribe, Washington)
San Carlos Apache Tribe of the San Carlos Reservation, Arizona
San Juan Southern Paiute Tribe of Arizona
San Manuel Band of Mission Indians, California (previously listed as the San Manual Band of Serrano Mission Indians of the San Manual Reservation)
San Pasqual Band of Diegueno Mission Indians of California
Santa Rosa Band of Cahuilla Indians, California (previously listed as the Santa Rosa Band of Cahuilla Mission Indians of the Santa Rosa Reservation)
Santa Rosa Indian Community of the Santa Rosa Rancheria, California
Santa Ynez Band of Chumash Mission Indians of the Santa Ynez Reservation, California
Santee Sioux Nation, Nebraska
Sauk-Suiattle Indian Tribe
Sault Ste. Marie Tribe of Chippewa Indians, Michigan

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*--Federally Recognized Indian Tribes (Continued)

List of Tribes (Continued)

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Scotts Valley Band of Pomo Indians of California
Seminole Tribe of Florida (previously listed as the Seminole Tribe of Florida (Dania, Big Cypress, Brighton, Hollywood & Tampa Reservations))
Seneca Nation of Indians (previously listed as the Seneca Nation of New York)
Seneca-Cayuga Nation (previously listed as the Seneca-Cayuga Tribe of Oklahoma)
Shakopee Mdewakanton Sioux Community of Minnesota
Shawnee Tribe
Sherwood Valley Rancheria of Pomo Indians of California
Shingle Springs Band of Miwok Indians, Shingle Springs Rancheria (Verona Tract), California
Shinnecock Indian Nation
Shoalwater Bay Indian Tribe of the Shoalwater Bay Indian Reservation (previously listed as the Shoalwater Bay Tribe of the Shoalwater Bay Indian Reservation, Washington)
Shoshone-Bannock Tribes of the Fort Hall Reservation
Shoshone-Paiute Tribes of the Duck Valley Reservation, Nevada
Sisseton-Wahpeton Oyate of the Lake Traverse Reservation, South Dakota
Skokomish Indian Tribe (previously listed as the Skokomish Indian Tribe of the Skokomish Reservation, Washington)
Skull Valley Band of Goshute Indians of Utah
Snoqualmie Indian Tribe (previously listed as the Snoqualmie Tribe, Washington)
Soboba Band of Luiseno Indians, California
Sokaogon Chippewa Community, Wisconsin
Southern Ute Indian Tribe of the Southern Ute Reservation, Colorado
Spirit Lake Tribe, North Dakota
Spokane Tribe of the Spokane Reservation
Squaxin Island Tribe of the Squaxin Island Reservation
St. Croix Chippewa Indians of Wisconsin
Standing Rock Sioux Tribe of North & South Dakota
Stillaguamish Tribe of Indians of Washington (previously listed as the Stillaguamish Tribe of Washington)
Stockbridge Munsee Community, Wisconsin
Summit Lake Paiute Tribe of Nevada
Suquamish Indian Tribe of the Port Madison Reservation
Susanville Indian Rancheria, California
Swinomish Indian Tribal Community (previously listed as the Swinomish Indians of the Swinomish Reservation of Washington)
Sycuan Band of the Kumeyaay Nation
Table Mountain Rancheria of California
Tejon Indian Tribe
Te-Moak Tribe of Western Shoshone Indians of Nevada (Four constituent bands: Battle Mountain Band; Elko Band; South Fork Band and Wells Band)
The Chickasaw Nation
The Choctaw Nation of Oklahoma
The Modoc Tribe of Oklahoma
The Muscogee (Creek) Nation
The Osage Nation (previously listed as the Osage Tribe)
The Quapaw Tribe of Indians
The Seminole Nation of Oklahoma
Thlopthlocco Tribal Town
Three Affiliated Tribes of the Fort Berthold Reservation, North Dakota
Tohono O'odham Nation of Arizona
Tolowa Dee-ni' Nation (previously listed as the Smith River Rancheria, California)
Tonawanda Band of Seneca (previously listed as the Tonawanda Band of Seneca Indians of New York)
Tonkawa Tribe of Indians of Oklahoma
Tonto Apache Tribe of Arizona
Torres Martinez Desert Cahuilla Indians, California (previously listed as the Torres-Martinez Band of Cahuilla Mission Indians of California)
Tulalip Tribes of Washington (previously listed as the Tulalip Tribes of the Tulalip Reservation, Washington)
Tule River Indian Tribe of the Tule River Reservation, California
Tunica-Biloxi Indian Tribe
Tuolumne Band of Me-Wuk Indians of the Tuolumne Rancheria of California
Turtle Mountain Band of Chippewa Indians of North Dakota
Tuscarora Nation
Twenty-Nine Palms Band of Mission Indians of California
United Auburn Indian Community of the Auburn Rancheria of California
United Keetoowah Band of Cherokee Indians in Oklahoma
Upper Sioux Community, Minnesota
Upper Skagit Indian Tribe
Ute Indian Tribe of the Uintah & Ouray Reservation, Utah
Ute Mountain Ute Tribe (previously listed as the Ute Mountain Tribe of the Ute Mountain Reservation, Colorado, New Mexico & Utah)
Utu Utu Gwaitu Paiute Tribe of the Benton Paiute Reservation, California
Walker River Paiute Tribe of the Walker River Reservation, Nevada
Wampanoag Tribe of Gay Head (Aquinnah)
Washoe Tribe of Nevada & California (Carson Colony, Dresslerville Colony, Woodfords Community, Stewart Community, & Washoe Ranches)
White Mountain Apache Tribe of the Fort Apache Reservation, Arizona
Wichita and Affiliated Tribes (Wichita, Keechi, Waco & Tawakonie), Oklahoma
Wilton Rancheria, California
Winnebago Tribe of Nebraska
Winnemucca Indian Colony of Nevada
Wiyot Tribe, California (previously listed as the Table Bluff Reservation—Wiyot Tribe)
Wyandotte Nation
Yankton Sioux Tribe of South Dakota
Yavapai-Apache Nation of the Camp Verde Indian Reservation, Arizona
Yavapai-Prescott Indian Tribe (previously listed as the Yavapai-Prescott Tribe of the Yavapai Reservation, Arizona)
Yerington Paiute Tribe of the Yerington Colony & Campbell Ranch, Nevada
Yocha Dehe Wintun Nation, California (previously listed as the Rumsey Indian Rancheria of Wintun Indians of California)
Yomba Shoshone Tribe of the Yomba Reservation, Nevada
Ysleta del Sur Pueblo (previously listed as the Ysleta Del Sur Pueblo of Texas)
Yurok Tribe of the Yurok Reservation, California
Zuni Tribe of the Zuni Reservation, New Mexico

NATIVE ENTITIES WITHIN THE STATE OF ALASKA RECOGNIZED AND ELIGIBLE TO RECEIVE SERVICES FROM THE UNITED STATES BUREAU OF INDIAN AFFAIRS

Agdaagux Tribe of King Cove
Akiachak Native Community
Akiak Native Community
Alatna Village
Algaaciq Native Village (St. Mary's)
Allakaket Village
Alutiiq Tribe of Old Harbor (previously listed as Native Village of Old Harbor and Village of Old Harbor)
Angoon Community Association
Anvik Village
Arctic Village (See Native Village of Venetie Tribal Government)
Asa'carsarmiut Tribe
Atqasuk Village (Atkasook)
Beaver Village
Birch Creek Tribe
Central Council of the Tlingit & Haida Indian Tribes
Chalkyitsik Village
Cheesh-Na Tribe (previously listed as the Native Village of Chistochina)
Chevak Native Village
Chickaloon Native Village
Chignik Bay Tribal Council (previously listed as the Native Village of Chignik)
Chignik Lake Village
Chilkat Indian Village (Klukwan)
Chilkoot Indian Association (Haines)
Chinik Eskimo Community (Golovin)
Chuloonawick Native Village

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*--Federally Recognized Indian Tribes (Continued)

List of Tribes (Continued)

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Circle Native Community
Craig Tribal Association (previously listed as the Craig Community Association)
Curyung Tribal Council
Douglas Indian Association
Egegik Village
Eklutna Native Village
Emmonak Village
Evansville Village (aka Bettles Field)
Galena Village (aka Louden Village)
Gulkana Village
Healy Lake Village
Holy Cross Village
Hoonah Indian Association
Hughes Village
Huslia Village
Hydaburg Cooperative Association
Igiugig Village
Inupiat Community of the Arctic Slope
Iqurmuit Traditional Council
Ivanof Bay Tribe (previously listed as the Ivanoff Bay Tribe and the Ivanoff Bay Village)
Kaguyak Village
Kaktovik Village (aka Barter Island)
Kasigluk Traditional Elders Council
Kenaitze Indian Tribe
Ketchikan Indian Corporation
King Island Native Community
King Salmon Tribe
Klawock Cooperative Association
Knik Tribe
Kokhanok Village
Koyukuk Native Village
Levelock Village
Lime Village
Manley Hot Springs Village
Manokotak Village
McGrath Native Village
Mentasta Traditional Council
Metlakatla Indian Community, Annette Island Reserve
Naknek Native Village
Native Village of Afognak
Native Village of Akhiok
Native Village of Akutan
Native Village of Aleknagik
Native Village of Ambler
Native Village of Atka
Native Village of Barrow Inupiat Traditional Government
Native Village of Belkofski
Native Village of Brevig Mission
Native Village of Buckland
Native Village of Cantwell
Native Village of Chenega (aka Chanega)
Native Village of Chignik Lagoon
Native Village of Chitina
Native Village of Chuathbaluk (Russian Mission, Kuskokwim)
Native Village of Council
Native Village of Deering
Native Village of Diomede (aka Inalik)
Native Village of Eagle
Native Village of Eek
Native Village of Ekuk
Native Village of Ekwok (previously listed as Ekwok Village)
Native Village of Elim
Native Village of Eyak (Cordova)
Native Village of False Pass
Native Village of Fort Yukon
Native Village of Gakona
Native Village of Gambell
Native Village of Georgetown
Native Village of Goodnews Bay
Native Village of Hamilton
Native Village of Hooper Bay
Native Village of Kanatak
Native Village of Karluk
Native Village of Kiana
Native Village of Kipnuk
Native Village of Kivalina
Native Village of Kluti Kaah (aka Copper Center)
Native Village of Kobuk
Native Village of Kongiganak
Native Village of Kotzebue
Native Village of Koyuk
Native Village of Kwigillingok
Native Village of Kwinhagak (aka Quinhagak)
Native Village of Larsen Bay
Native Village of Marshall (aka Fortuna Ledge)
Native Village of Mary's Igloo
Native Village of Mekoryuk
Native Village of Minto
Native Village of Nanwalek (aka English Bay)
Native Village of Napaimute
Native Village of Napakiak
Native Village of Napaskiak
Native Village of Nelson Lagoon
Native Village of Nightmute
Native Village of Nikolski
Native Village of Noatak
Native Village of Nuiqsut (aka Nooiksut)
Native Village of Nunam Iqua (previously listed as the Native Village of Sheldon's Point)
Native Village of Nunapitchuk
Native Village of Ouzinkie
Native Village of Paimiut
Native Village of Perryville
Native Village of Pilot Point
Native Village of Pitka's Point
Native Village of Point Hope
Native Village of Point Lay
Native Village of Port Graham
Native Village of Port Heiden
Native Village of Port Lions
Native Village of Ruby
Native Village of Saint Michael
Native Village of Savoonga
Native Village of Scammon Bay
Native Village of Selawik
Native Village of Shaktoolik
Native Village of Shishmaref
Native Village of Shungnak
Native Village of Stevens
Native Village of Tanacross
Native Village of Tanana
Native Village of Tatitlek
Native Village of Tazlina
Native Village of Teller
Native Village of Tetlin
Native Village of Tuntutuliak
Native Village of Tununak
Native Village of Tyonek
Native Village of Unalakleet
Native Village of Unga
Native Village of Venetie Tribal Government (Arctic Village and Village of Venetie)
Native Village of Wales
Native Village of White Mountain
Nenana Native Association
New Koliganek Village Council
New Stuyahok Village
Newhalen Village
Newtok Village
Nikolai Village
Ninilchik Village
Nome Eskimo Community
Nondalton Village
Noorvik Native Community
Northway Village
Nulato Village
Nunakauyarmiut Tribe
Organized Village of Grayling (aka Holikachuk)
Organized Village of Kake
Organized Village of Kasaan
Organized Village of Kwethluk
Organized Village of Saxman
Orutsararmiut Traditional Native Council (previously listed as Orutsararmuit Native Village (aka Bethel))
Oscarville Traditional Village
Pauloff Harbor Village
Pedro Bay Village
Petersburg Indian Association
Pilot Station Traditional Village
Platinum Traditional Village
Portage Creek Village (aka Ohgsenakale)
Pribilof Islands Aleut Communities of St. Paul & St. George Islands
Qagan Tayagungin Tribe of Sand Point Village
Qawalangin Tribe of Unalaska
Rampart Village
Saint George Island (See Pribilof Islands Aleut Communities of St. Paul & St. George Islands)
Saint Paul Island (See Pribilof Islands Aleut Communities of St. Paul & St. George Islands)
Seldovia Village Tribe
Shageluk Native Village
Sitka Tribe of Alaska
Skagway Village
South Naknek Village
Stebbins Community Association
Sun'aq Tribe of Kodiak (previously listed as the Shoonaq' Tribe of Kodiak)
Takotna Village
Tangirnaq Native Village (formerly Lesnoi Village (aka Woody Island))
Telida Village
Traditional Village of Togiak
Tuluksak Native Community
Twin Hills Village
Ugashik Village

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*--Federally Recognized Indian Tribes (Continued)

List of Tribes (Continued)

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Umkumiut Native Village (previously listed as Umkumiute Native Village)
Village of Alakanuk
Village of Anaktuvuk Pass
Village of Aniak
Village of Atmautluak
Village of Bill Moore's Slough
Village of Chefornak
Village of Clarks Point
Village of Crooked Creek
Village of Dot Lake
Village of Iliamna
Village of Kalskag
Village of Kaltag
Village of Kotlik
Village of Lower Kalskag
Village of Ohogamiut
Village of Red Devil
Village of Salamatoff
Village of Sleetmute
Village of Solomon
Village of Stony River
Village of Venetie (See Native Village of Venetie Tribal Government)
Village of Wainwright
Wrangell Cooperative Association
Yakutat Tlingit Tribe
Yupiit of Andreafski

[FR Doc. 2016–10408 Filed 5–3–16; 8:45 am]

BILLING CODE 4337–15–P

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

[LLIDI00000.L10200000.PH0000 LXSS024D0000 241A 4500088890]

Notice of Public Meeting, Idaho Falls District Resource Advisory Council Meeting

AGENCY: Bureau of Land Management, Interior.

ACTION: Notice of public meetings.

SUMMARY: In accordance with the Federal Land Policy and Management Act (FLPMA) and the Federal Advisory Committee Act of 1972 (FACA), the U.S. Department of the Interior, Bureau of Land Management (BLM) Idaho Falls District Resource Advisory Council (RAC), will meet as indicated below.

DATES: The Idaho Falls District RAC will meet in Idaho Falls, Idaho, June 6–7, 2016 for a two-day meeting. The first day will begin at 9:00 a.m. at the BLM Idaho Falls Office, 1405 Hollipark Drive, Idaho Falls, Idaho, with new member orientation. The entire RAC will convene at 1:00 p.m. A comment period will be held June 6, following introductions from 1:00–1:30. The second day will begin at same location starting at 8:30 a.m. adjourning at 1:00 p.m. Members of the public are invited to attend.

SUPPLEMENTARY INFORMATION: The first day will be new member orientation in the morning to explain the development of the BLM and purpose of the RAC. At 1:00 p.m. the rest of the RAC will convene to elect a secretary and continue with the full agenda. Topics include the sage-grouse implementation and discussion on bighorn/domestic sheep. On June 7, the RAC will meet at the Upper Snake Field Office at 8:30 a.m. to continue discussion on sage-grouse. The group will depart for the field at 9:30 a.m. to travel to the Medicine Lodge area to view allotments where potential conflicts exists between bighorn sheep and domestic sheep and discuss Lands with Wilderness Characteristics (LWC). The meeting will adjourn around 1:30 p.m.

The 15-member Council advises the Secretary of the Interior, through the Bureau of Land Management, on a variety of planning and management issues associated with public land management in the BLM Idaho Falls District (IFD), which covers eastern Idaho.

All meetings are open to the public. The public may present written comments to the Council. Each formal Council meeting will also have time allocated for hearing public comments. Depending on the number of persons wishing to comment and time available, the time for individual oral comments may be limited. Individuals who plan to attend and need special assistance, such as sign language interpretation, tour transportation or other reasonable accommodations, should contact the BLM as provided below.

FOR FURTHER INFORMATION CONTACT: Sarah Wheeler, RAC Coordinator, Idaho Falls District, 1405 Hollipark Dr., Idaho Falls, ID 83401. Telephone: (208) 524–7550. Email: *sawheeler@blm.gov.*

Dated: April 25, 2016.

Sarah Wheeler,

Resource Advisory Council Coordinator, BLM Idaho Falls District.

[FR Doc. 2016–10400 Filed 5–3–16; 8:45 am]

BILLING CODE 4310–GG–P

INTERNATIONAL TRADE COMMISSION

[USITC SE–16–015]

Government in the Sunshine Act Meeting Notice

TIME AND DATE: May 11, 2016 at 11 a.m.

PLACE: Room 101, 500 E Street SW., Washington, DC 20436, *Telephone:* (202) 205–2000.

STATUS: Open to the public.

MATTERS TO BE CONSIDERED:

1. Agendas for future meetings: None.
2. Minutes.
3. Ratification List.
4. Vote in Inv. No. 731–TA–1315 (Preliminary)(Ferrovanadium from Korea). The Commission is currently scheduled to complete and file its determination on May 12, 2016; views of the Commission are currently scheduled to be completed and filed on May 19, 2016.
5. Outstanding action jackets: none.

In accordance with Commission policy, subject matter listed above, not disposed of at the scheduled meeting, may be carried over to the agenda of the following meeting.

By order of the Commission.

Dated: May 2, 2016.

William R. Bishop,

Supervisory Hearings and Information Officer.

[FR Doc. 2016–10540 Filed 5–2–16; 4:15 pm]

BILLING CODE 7020–02–P

INTERNATIONAL TRADE COMMISSION

[Investigation Nos. 701–TA–531–532 and 731–TA–1270–1273 (Final)]

Polyethylene Terephthalate Resin From Canada, China, India, and Oman

Determinations

On the basis of the record [1] developed in the subject investigations, the United States International Trade Commission ("Commission") determines, pursuant to the Tariff Act of 1930 ("the Act"), that an industry in the United States is materially injured by reason of imports of polyethylene terephthalate ("PET") resin, provided for in subheading 3907.60.00 of the Harmonized Tariff Schedule of the United States, that have been found by the Department of Commerce ("Commerce") to be sold in the United States at less than fair value ("LTFV") with respect to Canada, China, India, and Oman and have been found by Commerce to be subsidized by the governments of China and India.[2]

Background

The Commission, pursuant to sections 705(b) and 735(b) of the Tariff Act of 1930 (19 U.S.C. 1671d(b) and 19 U.S.C. 1673d(b)), instituted these investigations effective March 10, 2015,

[1] The record is defined in sec. 207.2(f) of the Commission's Rules of Practice and Procedure (19 CFR 207.2(f)).

[2] All six Commissioners voted in the affirmative. The Commission also finds that imports subject to Commerce's affirmative critical circumstances determinations are not likely to undermine seriously the remedial effect of the countervailing and antidumping duty orders on PET resin from India.

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