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

[*insert date*]

USDA, Farm Service Agency
Arkansas State FSA Office
Room 3416, Federal Building
700 West Capitol Avenue
Little Rock, AR 72201-3215

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 *[insert the applicable limitations]* average adjusted gross income (AGI) limitations for the *2011 Program Year*, pursuant to Section 1604 of the Food, Conservation, and Energy Act of 2008, 7 U.S.C. 1308-3a.

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.

The following are correct statements:

- Based on a representation provided by *Mr and Mrs. Farmer [insert name of producer]*, or the confirmations of *[their]* e-filed federal income tax returns *[insert the applicable tax return form number]*, the *2007, 2008, and 2009* federal income tax returns which are used to compute Adjusted Gross Income eligibility for *Program Year 2011* were timely filed.

- I am not aware of subsequently filed federal income tax returns, whether superseding or amended, other than those identified above related to the tax years identified above.

- I am not aware of any adjustments made by the Internal Revenue Service or any state taxing authority to the federal income tax returns identified above.

- I understand that, consistent with the definitions in 7 CFR Part 1400, "farm income" means income or benefits derived from or related to sources and activities listed at 7 CFR § 1400.501, and "nonfarm income" is the total adjusted gross income minus the total farm income." **Note:** Farm income does not include wages earned from farming, dividends, oil & gas lease, oil & gas royalties or land damages.

  - According to the most recent **joint** returns filed for the years identified above, *Mr and Mrs. Farmer's [insert names of producers]:*

    - o reported average AGI was $_____based on the following amounts from line 37:
      (List the amount entered on line 37 for each tax year.)

      Total Adjusted Gross Income reported on Line 37 in 2007 _____
      Total Adjusted Gross Income reported on Line 37 in 2008 _____
      Total Adjusted Gross Income reported on Line 37 in 2009 _____

    - o reported farm average AGI was $ _____based on the following amounts:
      [List each tax year and farm AGI amounts for each year.]

Note: Farm income does not include wages earned from farming, dividends, oil & gas lease, oil & gas royalties or land damages. Report the **net farm income** and not the gross farm income. **Example:** Report the net amount shown on line 36 and not the gross amount shown on line 11 of the Schedule F.

Farm Income reported in 2007 _____
Farm Income reported in 2008 _____
Farm Income reported in 2009 _____

o reported farm average AGI includes amounts identified on the following line(s) and Schedule(s):
[List lines and Schedules where farm income was reported for each tax year.]

Lines and Schedules used to report Farm income in 2007 _____
Lines and Schedules used to report Farm income in 2008 _____
Lines and Schedules used to report Farm income in 2009 _____

o reported nonfarm average AGI was $ _____based on the following amounts:
[List each tax year and nonfarm AGI amounts for each year.]

Reported Nonfarm income for 2007_____
Reported Nonfarm income for 2008_____
Reported Nonfarm income for 2009_____

- Although the calculated *[insert "average nonfarm AGI" or "average farm AGI", as applicable]* indicated in this letter exceeds the applicable AGI limitation, I believe that Jane Farmer *[insert name of producer]* complies with the average AGI limitation requirements for the reasons that are set forth in detail in the space below **and** the attached document. Jane Farmer *[insert name of producer]* has represented to me that the attached information is, to the best of *[his/her]* knowledge, true, correct, and complete. I am not aware of any discrepancies and do not have any reason to believe otherwise.

[*Include the following, if applicable*]

According to the most recent returns filed for the years identified above, *Jane Farmer's*:

- o Reported average AGI would have been $_____based on the following amounts had he/she and spouse filed separate tax returns for each of the applicable years:

(List the dollar amount of individual's share of total AGI from line 37 of tax return.)

NOTE: Salaries are **not** considered separate income in community property states.

Individual's Share of AGI reported on Line 37 in 2007 _____
Individual's Share of AGI reported on Line 37 in 2008 _____
Individual's Share of AGI reported on Line 37 in 2009 _____

- o reported farm average AGI would have been $ _____based on the following amounts had *he/she and spouse* filed separate tax returns for each of the applicable years:
  [List each tax year and farm AGI amounts for each year.]
  Note: Farm income does not include wages earned from farming, dividends, oil & gas lease, oil & gas royalties or land damages.

  Farm Income reported in 2007_____
  Farm Income reported in 2008_____
  Farm Income reported in 2009_____

- o reported farm average AGI includes amounts represented on the following line(s) and Schedule(s):
  [List lines and Schedules where farm income was reported for each tax year.)

  Lines and Schedules used to report Farm income in 2007_____
  Lines and Schedules used to report Farm income in 2008_____
  Lines and Schedules used to report Farm income in 2009_____

- o reported nonfarm average AGI was $ _____ based on the following amounts had he/she and spouse filed separate tax returns for each of the applicable years:
  [List each tax year and nonfarm AGI amounts for each year.]

  Reported Nonfarm income for 2007_____
  Reported Nonfarm income for 2008_____
  Reported Nonfarm income for 2009_____

I declare that the statements made herein, to the best of my knowledge and belief, are true, correct, and complete.

(Insert additional comments if needed.)

Signed

[insert name of CPA or attorney, as applicable], [insert title, "CPA" or "Attorney", as applicable]

Dated: *[insert date]*

Enclosure (**Attach documents or a spread sheet showing the method of how and why the income was divided between the individuals filing the joint return**)