

For: State and County Offices

Reporting CCC-1099-A's to Producers and IRS

Approved by: Associate Administrator for Operations and Management

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1 Overview

A Background

IRS Code, Section 6050J, requires that CCC, as a lender of money secured by property in connection with a trade or business, file an information return reporting any full or partial acquisition of the property. This requirement applies to CCC when either of the following occurs:

- CCC acquires an interest in any property in full or partial satisfaction of any debt
- CCC has reason to know that the property in which it has security interest has been abandoned.

B Purpose

This notice provides:

- procedure for State and County Offices to:
 - print CCC-1099-A's for producers for calendar year 2015 loan collateral acquisitions
 - distribute CCC-1099-A's to producers in January 2016
 - transmit CCC-1099-A loan collateral acquisition data to KC-ITSD
 - purge prior year price support loan forfeiture, settlement, or abandonment data from IRS history files
- actions for KC-ITSD to follow
- actions for AS400 closed County Offices.

Disposal Date	Distribution
March 1, 2016	KC-ITSD and State Offices; State Offices relay to County Offices

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1 Overview (Continued)

C System-Generated CCC-1099-A's

System-generated CCC-1099-A's will be used for reporting both original and corrected transactions to the producer.

Note: If County Offices are unable to create a system-generated CCC-1099-A, the form is available on the FSA Intranet under "FFAS Employee Forms/Publications Site" at <http://fsaintranet.sc.egov.usda.gov/fsa/>. See CCC-1099-A-2 for instructions on completing CCC-1099-A.

D Contact Information

If there are questions about this notice, State Offices shall contact the appropriate office as follows.

Issue	Contact
Software-related problems.	Contact the National Help Desk at 800-255-2434. Note: Select option 3 for hardware and FSA application software.
Policies in this notice.	Contact Jackie Pickens by either of the following: <ul style="list-style-type: none">• e-mail at jackie.pickens@wdc.usda.gov• telephone at 202-772-6027.
Data transmission questions.	Contact Deborah May by either of the following: <ul style="list-style-type: none">• e-mail at Deborah.may@kcc.usda.gov• telephone at 816-926-2659.

Note: County Offices shall retain copies of all CCC-1099-A's issued to provide a copy if requested by the recipient.

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2 Action

A County Office Action

County Offices shall take the following action between **January 4 and 15, 2016**, on Accounting Main Menu AAA000.

Step	Action
1	<p>On Menu AAA000:</p> <ul style="list-style-type: none"> • ENTER “7”, “IRS Reporting Function” • PRESS “Enter” and IRS Reporting Menu AFA105 will be displayed.
2	<p>On Menu AFA105:</p> <ul style="list-style-type: none"> • ENTER “1”, “IRS Settlements, Forfeitures and Abandonments Reporting” • PRESS “Enter” and Loan Transaction Menu AFA110 will be displayed.
3	<p>On Menu AFA110:</p> <ul style="list-style-type: none"> • ENTER “3”, “Print Original CCC-1099-A’s” • PRESS “Enter”. <p>Note: This option:</p> <ul style="list-style-type: none"> • will print all CCC-1099-A’s for producers recorded in the IRS history file • can only be selected between January 4 and 15, 2016. <p>Note: Review printed CCC-1099-A’s for legibility and accuracy before releasing to producers.</p>
4	<p>Mail CCC-1099-A’s to producers no later than January 15, 2016.</p> <p>Mail 1 copy of CCC-1099-A to:</p> <p>FSC, PMO, PRFG STOP 8588 P.O. BOX 419205 KANSAS CITY MO 64141-6205.</p> <p>Note: Keep 1 copy of CCC-1099-A in the County Office.</p>

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2 Action (Continued)

A County Office Action (Continued)

Step	Action
5	Transmit IRS transmission files as of COB January 15, 2016 . Note: The IRS history file will automatically be included in the first transmission created using the “Queue All” option after selecting the CCC-1099-A print option.
6	Purge prior year price support loan forfeiture, settlement, or abandonment data recorded in the IRS history file according to 62-FI, paragraph 35.

Note: No action from County Offices is needed for closed AS400 offices. CCC-1099-A’s will be printed and mailed from Kansas City to producers in Closed AS400 offices.

B KC-ITSD Action

KC-ITSD shall take the following actions.

Step	Action
1	Monitor transmissions received from County Offices to ensure that IRS history files have been received by COB January 29, 2016 .
2	On February 1, 2016 , contact the State Office computer specialists for each County Office that has not transmitted files to KC-ITSD. Note: Continue contacting State Offices until all IRS history files have been successfully transmitted to KC-ITSD.