

UNITED STATES DEPARTMENT OF AGRICULTURE

Farm Service Agency
Washington, DC 20250

Notice PL-208

For: State and County Offices

Common Errors on CCC-927 and CCC-928 Consent Forms

Approved by: Deputy Administrator, Farm Programs



1 Errors on CCC-927 and CCC-928

A Background

The average AGI verification process begins with program participants providing written consent to the IRS for the use and disclosure of tax information to FSA. The information provided by the IRS to FSA will be used for AGI compliance purposes only. Program participants provide written consent for this information disclosure by submitting a completed CCC-927 or CCC-928 directly to the IRS.

Over 225,000 CCC-927's and CCC-928's have been received thus far at the IRS processing center, and the rejection or nonacceptance rate of these forms has been averaging at least 6 percent. A program participant's average AGI compliance certification cannot be verified through this process if the form submitted to the IRS is rejected.

B Purpose

This notice provides:

- a list of the common errors found on CCC-927 and CCC-928 that result in rejection
- information intended as an attachment to CCC-927 and CCC-928 (Exhibit 1).

C Actions

State and County Offices shall:

- follow the contents of this notice
- make available to all program participants a copy of Exhibit 1.

Disposal Date	Distribution
March 1, 2011 3-17-10	State Offices; State Offices relay to County Offices

Common Errors to Avoid When Completing CCC-927 and CCC-928



March 2010

*Farm Service Agency**Average AGI Verification Process***Common errors to avoid when completing CCC-927 and CCC-928 consent forms.**

1. No name or no name and address
Please include complete name and current mailing address.
2. No SSN or EIN; or partial SSN, or partial EIN.
Please include the complete Social Security Number (SSN) for an individual; or the complete Employer Identification Number (EIN) for a legal entity.
3. No selections of processing year 2009 and/or 2010.
Please make a selection of 2009, 2010, or select both years if applicable.
4. Improper name and taxpayer identification number control.
(For example, use L & J Farms or L and J Farms, rather than L+J Farms.
5. Signature date or birth date used instead of date signed.
Please enter the actual date the consent form is signed. For example, March 25, 2010.
6. Blank forms stapled together and mailed.
Please complete all items on the CCC-927 or CCC-928 before mailing. Multiple, completed forms may be mailed in one envelope.
7. Two taxpayer names and SSN's on same line.
Each individual must complete a separate CCC-927; Each legal entity must complete a separate CCC-928; each member of a legal entity must complete a separate CCC-927 (if an individual) or a separate CCC-928 (if a legal entity).
8. Illegible penmanship
Please write as clearly as possible, or request assistance from a spouse, family member or relative if unable to write legibly.
9. Taxpayer name and taxpayer identification number mismatch.
Please complete the CCC-927 or the CCC-928 using the exact name and taxpayer identification number as used for the most recent tax filings.
10. Taxpayer identification number and form mismatch.
The CCC-927 must be used only for an individual with a Social Security Number. The CCC-928 must be used only for a legal entity with an Employer Identification Number.
11. The required information is being placed on the back of the form (on the instruction page) instead of filling the form out correctly.
Please complete all items on the front side of the CCC-927 or the CCC-928.
12. No return address on envelope and the consent form has no address.
Please include the return address on the envelope and only mail a completed CCC-927 or CCC-928 to the address provided on the top of the form.