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

Notice PL-215

For: State and County Offices

Additional "Attribution" Combination Reasons Available

Approved by: Acting Deputy Administrator, Farm Programs

1 Overview

A Background

The web-based combined producer application was revised to allow the user to record common attribution determinations according to 4-PL. These combinations are referred to as "Attribution" combinations.

Procedure for the web-based combined producer application is found in 3-PL (Rev. 1), Part 4. Users are required to select a reason for each combination. The combination reasons displayed are dependent on the type of combination and the business types of members in the combination.

See 4-PL, subparagraph 179 D for common attribution relationships. Recent 4-PL amendments have clarified the specific relationships of a living parent and minor child; a minor child's parent that is the grantor of a revocable trust; and a minor child's parent that is the sole interest holder of a limited liability company.

It has been determined that reasons for common attribution were not consistently applied for 2009 and 2010. In response, additional "Attribution" type combination reasons are being added to the web-based combined producer software to accommodate the common attribution relationships.

B Purpose

This notice:

- provides an explanation of the 2 additional "Attribution" combination reasons
- provides action to take according to subparagraph 2 B
- obsoletes Notice PL-214.

Disposal Date	Distribution
March 1, 2011	State Offices; State Offices relay to County Offices

2 "Attribution" Type Combination Reasons

A Additional Reasons

The web-based combined producer software has been revised to add the following combination reasons for "Attribution" combinations:

- revocable trust using SSN and minor child

  Note: This reason will allow a revocable trust using SSN to be combined with an individual.

- LLC using SSN and minor child.

  Note: This reason will allow a LLC using SSN to be combined with an individual.

These reasons are applicable when both of the following conditions are met:

- common attribution is applicable to the parent and minor child according to 4-PL, paragraph 117

- parent's SSN is being used for a revocable trust or LLC.

B Use of Additional Reasons

Software containing the additional "Attribution" combination reasons is now available. The combinations shall **only** be recorded, so payments are limited properly, for those determinations previously made by COC to combine the minor with the parent according to subparagraph A.

Important: These combinations shall be recorded no later than COB October 8, 2010, to ensure payments are issued correctly.

If determinations for 2009 or 2010 were not made according to 4-PL, subparagraph 179 D and the contents of this notice, these determinations will be considered default determinations according to 4-PL. No further action is required for 2009 or 2010 determinations. However, these determinations will not be subject to an end-of-year review unless an actively engaged in farming determination is not correct. Payments earned for 2009 and/or 2010 are not affected.

3 Action

A County Office Action

County Offices shall follow instructions provided in this notice.

B State Office Action

State Offices shall ensure County Offices follow the instructions in this notice.