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

Notice PL-217

For: State and County Offices

Returned Average AGI Notification Letters and Address Corrections

Approved by: Deputy Administrator, Farm Programs

1 Overview

A Background

All program participants who failed to submit CCC-927 or CCC-928 to IRS for 2009 and/or 2010 average AGI verification purposes were notified in writing by the National Office. The notification letters were dated October 6, 2010, and advised the program participants of the requirement to timely file CCC-927 or CCC-928**.**

The nationwide mailing resulted in a significant number of returned letters because of:

- invalid addresses
- the receipt of notices of address corrections.

These returned letters and notices of address corrections have been sorted and will be provided to each State Office for distribution to the appropriate County Offices. Timely follow up actions are required by each County Office for the returned notification letters and address corrections.

Note: The returned letters and notices of address corrections will be forwarded to the State identified on the envelope or address correct card. If this is not the State of the recording county, please forward to the correct State.

B Purpose

This notice provides instructions for:

- average AGI notification letters returned for deceased individuals, invalid addresses, and other reasons
- written notices of address corrections from the postal service
- the re-issuance of average AGI notification letters.

Disposal Date	Distribution
January 1, 2012	State Offices; State Offices relay to County Offices; and to NRCS Offices

2 Returned Average AGI Notification Letters and Address Corrections

A Returned Average AGI Notification Letters

The following table provides instructions for returned AGI notification letters.

IF the returned letter is for…	AND payments were…	THEN…
a deceased individual	received directly or indirectly by the individual (now deceased) for the applicable program year(s)	notify the representative for the deceased individual that a CCC-927 must be submitted to the IRS for the applicable year(s) for which program benefits were received.
	not received directly or indirectly by the individual (now decease) for the applicable program year(s)	determine why an AGI value is present in the subsidiary file for the applicable year(s) and, if necessary, take corrective actions according to Notice PL-216.
• an active individual • an individual who is no longer farming • an individual who sold all farming interests during the applicable program year	received directly or indirectly by the individual for the applicable program year(s)	notify the individual that a CCC-927 must be submitted to the IRS for the applicable year(s) for which program benefits were received.
	not received directly or indirectly by the individual for the applicable program year(s)	determine why an AGI value is present in the subsidiary file for the applicable year(s) and, if necessary, take corrective actions according to Notice PL-216.
• a legal entity or joint operation that has been dissolved • an active legal entity or joint operation	received directly or indirectly by the legal entity, joint operation or its members for the applicable program year(s)	notify the legal entity or joint operation and its members that a CCC-927 must be submitted to the IRS for the applicable year(s) for which program benefits were received.
• a member of an active legal entity or joint operation • a member of a legal entity or joint operation that has been dissolved	**not** received directly or indirectly by the legal entity, joint operation or its members for the applicable program year(s)	determine why an AGI value is present in the subsidiary file for the applicable year(s) and, if necessary, take corrective actions according to Notice PL-216.

2 Returned Average AGI Notification Letters and Address Corrections (Continued)

B Address Corrections

The following table provides instructions for address corrections.

IF the returned notification is…	THEN…
a written notice of a change of address (USPS notice of correct address)	update SCIMS according to 1-CM (Rev. 3), Part 8. **Note:** No further action is required after FSA records are corrected.
for an address that is no longer valid (envelope with yellow label with message that address is no longer valid)	• attempt to contact the producer • obtain the current address • update SCIMS according to 1-CM (Rev. 3), Part 8.

C Subsequent Notifications

For all program participants identified according to this notice that received payments directly or indirectly in 1 or more of the applicable years, send the average AGI notification letter as illustrated in 4-PL, subparagraph 204 B and:

- insert a response date that is 30 calendar days from the date of the letter
- include the following:
  - a blank CCC-927 or CCC-928 consent form with instructions
  - the supplemental information as shown in 4-PL, subparagraphs 204 B or 204 E as applicable.

D Required Actions

State and County Offices shall:

- follow the contents of this notice
- coordinate all actions taken with NRCS and other FSA offices when necessary
- make sufficient copies of CCC-927 and CCC-928 available to all program participants
- emphasize to **all** FSA and NRCS program participants the requirement to timely submit a completed CCC-927 or CCC-928 to the IRS to maintain payment eligibility.