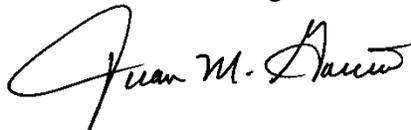


For: State and County Offices

CCC-927 and CCC-928 Reconciliation Reports for 2009 and 2010

Approved by: Acting Deputy Administrator, Farm Programs



1 Overview

A Background

All persons and legal entities requesting certain program payments, either directly or indirectly, are subject to average AGI provisions. USDA and IRS have developed an electronic average AGI verification process. IRS requires written consent from the individual or legal entity to provide USDA verification of the average AGI. Producers subject to average AGI limitations must complete CCC-927 or CCC-928.

A reconciliation process identified producers who did **not** file CCC-927 or CCC-928 with IRS for 2009 or 2010. Producers identified through this process received written notice from FSA in October 2010 of the requirement to submit CCC-927 or CCC-928 to IRS to avoid interruption of program payments. Updated reconciliation reports indicate that some producers still have **not** submitted CCC-927 or CCC-928 for 2009 or 2010.

B Purpose

This notice provides:

- information about the availability of updated 2009 and 2010 reconciliation reports
- guidance to State and County Offices about ensuring producer compliance with the requirement to submit CCC-927 or CCC-928 for 2009 and 2010.

C Reconciliation Reports

AGI reconciliation reports for 2009 and 2010 are available for each State on the DAFP web site at http://fsaintranet.sc.egov.usda.gov/dafp/agi_reports.htm. The updated April 2011 reports indicate which producers do **not** have CCC-927 or CCC-928 on file with IRS as of April 18, 2011. The “Mailing Date” column of the report indicates the date on which IRS reported that the producer did **not** have CCC-927 or CCC-928 on file.

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

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2 Action

A County Office Action

County Offices shall:

- review the list of producers indicated on the updated April 2011 reconciliation reports who have **not** filed CCC-927 or CCC-928
- assist those producers in completing CCC-927 and CCC-928 if those producers visit or contact the County Office
- emphasize to all FSA and NRCS program participants the requirement to timely submit a completed CCC-927 or CCC-928 to IRS to maintain 2009 and 2010 payment eligibility.

B State Office Action

State Offices shall ensure that County Offices are aware of the reconciliation reports.