

**UNITED STATES DEPARTMENT OF AGRICULTURE**

Farm Service Agency  
Washington, DC 20250

**Notice PL-307**

**For:** State and County Offices

**Submitting 2024 CCC-941's to IRS for Validation**

**Approved by:** Acting Deputy Administrator, Farm Programs



**1 Overview**

**A Background**

Instructions for submitting CCC-941's to IRS for verification of compliance with the statutory average AGI limitation are provided in 6-PL. FSA and IRS have developed a data-sharing process for average AGI compliance and verification and IRS reports the results of this process to FSA.

IRS and FSA determined that an eFax system will continue to be used to submit CCC-941's to the IRS, and for IRS returning confirmation receipts and rejection notices to the FSA Service Center.

**B Purpose**

This notice provides:

- guidance for submitting 2024 CCC-941's to IRS
- eFax process reminders and guidance
- guidance for reporting missing acknowledgement statements or other errors.

**Disposal Date**

September 1, 2024  
10-16-23

**Distribution**

State Offices; State Offices relay to County Offices

## Notice PL-307

### 2 Submitting 2024 CCC-941's to IRS

#### A Authorization to Submit 2024 CCC-941's

IRS has notified FSA they are ready to receive and begin processing 2024 CCC-941's.

County Offices will follow guidance in 6-PL, paragraph 476 to submit and verify average AGI certifications obtained on CCC-941.

CCC-941 may be used to collect 2024 average AGI certifications for FSA and NRCS programs requiring a certification of compliance with the \$900,000 average AGI limitation.

**Note:** Producers **may** be required to provide an updated or revised AGI certification for future programs or updated AGI requirements

### 3 eFax Process

#### A Obtaining a Timely IRS Validation

County Offices must:

- follow the steps in 6-PL, subparagraph 476 D and paragraph 476.5
- limit the PDF file size to no more than **25 pages**, including the IRS FAX cover page and IRS-3210

**Note:** Only the first page of CCC-941 should be scanned and sent to IRS.

- send producer CCC-941's to IRS at least **weekly** to ensure timely IRS receipt and compliance with IRS 120-day signature requirement
- ensure the correct IRS FAX number is used to submit batches

**Note:** The current IRS FAX number is provided in 6-PL, subparagraph 476.5 C.

- ensure the correct Service Center FAX number is included on both the IRS-3210 and CCC-941.

**Note:** Before sending CCC-941 to IRS, County Offices must enter the County Office FAX number in item 1 of CCC-941's if it is not already present.

### 3 eFax Process (Continued)

#### B IRS FAX Cover Page

County Offices **must** use the IRS FAX cover page for submissions to IRS according to 6-PL, subparagraph 476.5 D. The IRS FAX cover page must be updated to reflect the program year of the attached CCC-941's and only one program year may be submitted in a batch.

#### C IRS Confirmation Receipt

IRS will confirm receipt of IRS-3210 and CCC-941 on a USDA Acknowledgement Log. The agreement with IRS provides that County Offices should receive IRS acknowledgement of receipt on the USDA Acknowledgement Log within 5 workdays from the date IRS-3210 was sent to IRS.

**Note:** County Offices will save the USDA Acknowledgment Log to the folder described in 6-PL, subparagraph 476.5 B.

If an **acknowledgement** has not been received **within 10 working days**, the producers included in the batch have not received an IRS determination flag in Subsidiary and are not listed on error reports according to 3-PL, Part 8, County Offices must re-submit the batch.

**Important:** This guidance only applies to missing acknowledgement statements and does not apply to IRS determinations. Follow 6-PL, paragraph 476 for missing determinations.

Batches re-submitted according to this guidance must be annotated on the IRS Fax cover page as follows:

- "X attempt to submit batch. Previous attempts have not been acknowledged"
- replace "X" with either "second" or "third," as appropriate
- write the date of re-submission below the annotation.

**Note:** No other changes to the IRS Fax cover page should be made, including, but not limited to:

- the batch ID
- the original submission date
- the number of CCC-941's attached.

## 4 Reporting Issues

### A Missing Acknowledgement Statements

If an acknowledgement is not received from IRS after 3 attempts are made according to subparagraph 3 C, State Office program specialist must:

- ensure the IRS FAX cover page and IRS-3210 was properly completed
- ensure the correct County Office FAX number is included on both the IRS FAX cover page and each CCC-941 included in the batch
- combine the IRS FAX cover page, IRS-3210, and all CCC-941's included in the batch in a separate PDF for each batch ID missing an acknowledgement statement
- name the PDF "StateName\_CountyName\_ProgramYear\_Date" where the program year is equal to the program year of the included CCC-941's, and the date is equal to the current date
- email the PDF to **rebecca.csutoras@usda.gov** and **jena.e.prescott@usda.gov** with the subject "Missing IRS Acknowledgement."

### B Reporting Other Errors and Concerns

Errors with the AGI validation process not included in this notice or in 6-PL should be summarized and emailed to **rebecca.csutoras@usda.gov** and **jena.e.prescott@usda.gov**.

Before submitting errors, State Office program specialists must review the submissions for the following, as applicable to the error:

- ensure the IRS FAX cover page and IRS-3210 was properly completed
- ensure the correct County Office FAX number is included on both the IRS FAX cover page and each CCC-941 included in the batch
- include the IRS FAX cover page, IRS-3210, and applicable CCC-941's as an attachment to the email.

**5 State and County Office Action**

**A County Office Action**

County Offices will:

- review the requirements provided in this notice
- contact the State Office with any question about this notice.

**B State Office Action**

State Offices will:

- immediately notify County Offices of the contents in this notice
- provide Service Center training to employees for USDA's Fax2Mail or eFAX service as necessary
- report errors with IRS AGI validations according to this notice and 6-PL
- contact Becca Csutoras, Program Manager, at [rebecca.csutoras@usda.gov](mailto:rebecca.csutoras@usda.gov) with questions about this notice.