

UNITED STATES DEPARTMENT OF AGRICULTURE

Farm Service Agency
Washington, DC 20250

Notice PL-311

For: State and County Offices

FY 2025 AGI Certification, Processing, and Eligibility Forms Updates

Approved by: Acting Deputy Administrator, Farm Programs



1 Overview

A Background

Producers seeking benefits for many USDA programs are required to certify compliance with the statutory average AGI limitation on CCC-941 (Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information). CCC-941 must contain language that is consistent with other consent forms used by IRS and align with requirements in the Taxpayer First Act.

B Purpose

This notice:

- provides updated payment limitation and payment eligibility forms for FY 2025
- announces that IRS began accepting FY 2025 certifications for processing on October 21, 2024
- notifies that IRS has transitioned to a new system for receiving, tracking, and acknowledging submitted batches
- provides an updated version of CCC-941 (10-23-24) that includes additional authority for collection of information.

Disposal Date	Distribution
April 1, 2025	State Offices; State Offices relay to County Offices

2 Updated Payment Limitation and Payment Eligibility Forms

A CCC-941 Updated to Include Additional Authority for Information Collection

The Privacy Act of 1974 (5 U.S.C. 552a, as amended) governs the collection, maintenance, use, and dissemination of information about individuals that is maintained within a system of records by federal agencies. Agencies are required to inform each individual of the authority that authorizes the request for information and whether disclosure of such information is mandatory or voluntary.

CCC-941 (10-23-24) has been updated to include additional authority applicable to collection of average AGI certifications. The updated CCC-941 (10-23-24) is included in Exhibit 1, and this change can be found as part of the privacy act statement on CCC-941 (10-23-24), page 3.

Effective with the date of this notice, program applicants will begin using CCC-941 (10-23-24) to certify compliance with the \$900,000 average AGI limitation and provide consent to disclosure of tax information.

County Offices may continue to accept CCC-941 (10-01-21) when the participant's signature date is before the date of this notice.

Note: CCC-941 (10-23-24) includes an OMB control number and expiration date of September 30, 2024. This date will be updated with a future version but does not impact the applicability of CCC-941 for FY 2025 certifications.

B Additional Updated Eligibility Forms

Several forms have been updated to correct Privacy Act and Paperwork Reduction Act language or to provide other minor updates. The following updated forms are available on the forms site:

- CCC-901
- CCC-902 Continuation
- CCC-902E
- CCC-902I
- CCC-902I Short Form
- CCC-904.

County Offices must begin using the updated forms and may continue to accept the prior versions of these forms when the participant's signature date is before the date of this notice.

3 IRS Processing of FY 2025 CCC-941

A County Office Submission of FY 2025 CCC-941 to IRS for Processing

FSA has entered into an agreement with IRS for processing FY 2025 CCC-941 following the guidelines for proper collection, processing, and submission of CCC-941 to IRS for verification in 6-PL, Part 8.

As of the date of this notice, County Offices are authorized to begin submitting batches of no more than 25 pages, including the IRS FAX cover page, and IRS-3210 to IRS for processing. USDA Acknowledgement log should be received within 5 workdays and determinations within 30 workdays from the date of submission.

For crop year 2025, the average AGI will be based on tax years 2021, 2022, and 2023.

B IRS EFS PEGA Platform

IRS has transitioned to a new, automated platform for receiving and acknowledging CCC-941 batches from FSA. This platform will create an automatic acknowledgment log that is returned to the County Office. The acknowledgement log should be received by the County Office within 24 hours of sending the batch. If an acknowledgement log is not received within 5 workdays, the batch may be re-sent without any changes to the FAX cover page or IRS-3210.

4 Action

A County Office Action

County Offices will:

- follow the requirements for safeguarding taxpayer information as provided in 6-PL
- begin using CCC-941 (10-23-24) as of the date of this notice
- continue to accept CCC-941 (10-01-21) signed by participants through the date of this notice
- review 6-PL, Part 8 and follow guidelines for proper collection, processing, and submission of CCC-941 (10-23-24) to IRS for verification, when required
- contact the State Office with any questions about this notice.

Notice PL-311

4 Action (Continued)

B State Office Action

State Offices will:

- follow the requirements for safeguarding taxpayer information
- remind County Office employees of the requirements for safeguarding taxpayer information
- immediately notify County Offices of the contents of this notice
- immediately notify State NRCS Offices of the contents of this notice
- contact Program Manager, Rebecca Csutoras, with any questions about this notice.

Example of CCC-941

The following is an example of the updated CCC-941 available on the form's website at <https://intranet.fsa.usda.gov/dam/ffasforms/forms.html>.

OMB Approval No.: 0560-0297 OMB Expiration Date: 10/30/2027					
CCC-941 (10-23-24) U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation AVERAGE ADJUSTED GROSS INCOME (AGI) CERTIFICATION AND CONSENT TO DISCLOSURE OF TAX INFORMATION	1. Return completed form to: FAX Number: <i>(Name, address and fax number of FSA county office or USDA Service Center)</i>				
INSTRUCTIONS: Please return completed form to FSA at the above address.					
2. Name and Address of Individual or Legal Entity (Including Zip Code) <i>(Use the same name and address as used for the tax return specified in Part B.)</i>	3. Taxpayer Identification Number (TIN) (Social Security Number for Individual; or Employer Identification Number for Legal Entity) 				
PART A – CERTIFICATION OF AVERAGE ADJUSTED GROSS INCOME					
4. The program year for payment eligibility <table style="width: 100%;"> <tr> <td style="width: 10%; text-align: right;">A. 20__</td> <td>Enter the year for which program benefits are requested. The period for calculation of the average AGI will be of the three taxable years preceding the most immediately preceding complete taxable year for which benefits are requested. For example, the 3-year period for the calculation of the average AGI for 2019 would be the taxable years of 2017, 2016 and 2015.</td> </tr> </table>		A. 20__	Enter the year for which program benefits are requested. The period for calculation of the average AGI will be of the three taxable years preceding the most immediately preceding complete taxable year for which benefits are requested. For example, the 3-year period for the calculation of the average AGI for 2019 would be the taxable years of 2017, 2016 and 2015.		
A. 20__	Enter the year for which program benefits are requested. The period for calculation of the average AGI will be of the three taxable years preceding the most immediately preceding complete taxable year for which benefits are requested. For example, the 3-year period for the calculation of the average AGI for 2019 would be the taxable years of 2017, 2016 and 2015.				
5. I certify that the average adjusted gross income of the individual or legal entity in Item 2 (for the year included in Item 4) was: <table style="width: 100%;"> <tr> <td style="width: 10%;">A. <input type="checkbox"/> Less than (or equal to) \$900,000</td> <td></td> </tr> <tr> <td>B. <input type="checkbox"/> More than \$900,000</td> <td></td> </tr> </table>		A. <input type="checkbox"/> Less than (or equal to) \$900,000		B. <input type="checkbox"/> More than \$900,000	
A. <input type="checkbox"/> Less than (or equal to) \$900,000					
B. <input type="checkbox"/> More than \$900,000					
PART B – CONSENT TO DISCLOSURE OF TAX INFORMATION					
Pursuant to 26 U.S.C. §6103, I hereby authorize the Internal Revenue Service (IRS) to review the following items of "return information" (as defined in 26 U.S.C. §6103(b)(2)) from the returns (as specified below) of the individual or legal entity identified in Item 2 for the taxable years indicated in Item 4: <table style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> Form 1040 and 1040NR filers: farm income or loss; adjusted gross income Form 1041 filers: farm income or loss, charitable contributions, income distribution deductions, exemptions, adjusted total income; total income Form 1065 filers: guaranteed payments to partners, ordinary business income </td> <td style="width: 50%; vertical-align: top;"> Form 1120, 1120A, 1120C filers: charitable contributions, taxable income Form 1120S filers: ordinary business income Form 990T: unrelated business taxable income </td> </tr> </table> <p>I understand the IRS will review these items of return information in order to perform calculations, the results of which I authorize to be disclosed to officers and employees of the United States Department of Agriculture (USDA) for use in determining the individual's or legal entity's eligibility for specified payments for various commodity and conservation programs. The calculations performed by the IRS use a methodology prescribed by the USDA. In addition, I am aware that the USDA may use the information received for compliance purposes related to this eligibility determination, including referrals to the Department of Justice.</p> <p>Specifically, the IRS will disclose to the USDA the individual's or legal entity's name and TIN, and inform the USDA if, pursuant to its calculations, the average Adjusted Gross Income (AGI) is above or below eligibility requirements as prescribed by the Agricultural Act of 2014 or Agriculture Improvement Act of 2018. The IRS will also disclose to the USDA the type of return from which the information used for the calculations was obtained.</p> <p>If the IRS is unable to locate a return that matches the taxpayer identity information provided above, or if IRS records indicate that the specified return has not been filed, for any of the taxable years indicated, the IRS may disclose that it was unable to locate a return, or that a return was not filed, for those years, whichever is applicable.</p> <p>I understand the Internal Revenue Code §6103(c), limits disclosure and use of return information provided pursuant to a taxpayer's consent and holds the recipient subject to penalties, brought by private right of action, for any unauthorized access, other use, or redisclosure without the taxpayer's express permission or request.</p> <p>An approved Power of Attorney (Form FSA-211) on file with USDA cannot be used as evidence of signature authority when completing this form.</p> <p>By signing this form:</p> <ul style="list-style-type: none"> - I acknowledge that I have read and reviewed all definitions and requirements on Page 2 of this form; - I certify that all information contained within this certification is true and correct; and is consistent with the tax returns filed with the IRS; - I agree to authorize CCC to obtain tax data from the IRS for AGI compliance verification purposes by filing this form; - I am aware that without this consent to disclosure, the returns and return information of the individual or legal entity identified in Item 2 are confidential and are protected by law under the Internal Revenue Code; - I certify that I am authorized under applicable state law to execute this consent on behalf of the legal entity identified in Item 2 (for legal entity only). 		Form 1040 and 1040NR filers: farm income or loss; adjusted gross income Form 1041 filers: farm income or loss, charitable contributions, income distribution deductions, exemptions, adjusted total income; total income Form 1065 filers: guaranteed payments to partners, ordinary business income	Form 1120, 1120A, 1120C filers: charitable contributions, taxable income Form 1120S filers: ordinary business income Form 990T: unrelated business taxable income		
Form 1040 and 1040NR filers: farm income or loss; adjusted gross income Form 1041 filers: farm income or loss, charitable contributions, income distribution deductions, exemptions, adjusted total income; total income Form 1065 filers: guaranteed payments to partners, ordinary business income	Form 1120, 1120A, 1120C filers: charitable contributions, taxable income Form 1120S filers: ordinary business income Form 990T: unrelated business taxable income				
6. Signature (By) 	7. Title/Relationship of the Individual if Signing in a Representative Capacity for a legal entity 	8. Date (MM/DD/YYYY) 			
<table border="1" style="width: 200px; margin-left: auto;"> <tr> <td style="text-align: center; background-color: #f2f2f2;">DATE STAMP</td> </tr> <tr> <td style="height: 80px;"></td> </tr> </table>			DATE STAMP		
DATE STAMP					

Example of CCC-941 (Continued)

CCC-941 (10-23-24)

Page 2 of 3

GENERAL INFORMATION ON AVERAGE ADJUSTED GROSS INCOME – PART A

Individuals or legal entities that receive benefits under most programs administered by CCC cannot have incomes that exceed a certain limit set by law. For entities, both the entity itself, and its members cannot exceed the income limitation. If a member, whether an individual or an entity, of an entity exceeds the limitation, payments to that entity will be commensurately reduced according to that member's direct or indirect ownership share in the entity. (All members of the entity must also submit this form to verify income the limitation is met.)

Adjusted Gross Income is the individual's or legal entity's IRS-reported adjusted gross income consisting of both farm and nonfarm income. A three-year average of that income will be computed for the three years of the relevant base period identified on the first page of this form to determine eligibility for the applicable program year. Individuals or legal entities with average **adjusted gross income** greater than \$900,000 shall be ineligible for all payments and benefits under the commodity, price support, disaster assistance, and conservation programs.

HOW TO DETERMINE ADJUSTED GROSS INCOME (AGI)

Individual – Internal Revenue Service (IRS) Form 1040 filers, specific lines on that form represent the adjusted gross income and the income from farming, ranching, or forestry operations.

Trust or Estate – the adjusted gross income is the total income and charitable contributions reported to IRS.

Corporation – the adjusted gross income is the total of the final taxable income and any charitable contributions reported to IRS.

Limited Partnership (LP), Limited Liability Company (LLC), Limited Liability Partnership (LLP) or Similar Entity – the adjusted gross income is the total income from trade or business activities plus guaranteed payments to the members as reported to the IRS.

Tax-exempt Organization – the adjusted gross income is the unrelated business taxable income excluding any income from non-commercial activities as reported to the IRS.

HOW TO DETERMINE AVERAGE ADJUSTED GROSS INCOME

The period for calculation of the average AGI will be of the three taxable years preceding the most immediately preceding complete taxable year for which benefits are requested. This table shows examples for applicable years to be used in determining average AGI.

IF the crop year is...	THEN... Average AGI will be based on the following years....
2019	2017, 2016, and 2015
2020	2018, 2017, and 2016
2021	2019, 2018, and 2017
2022	2020, 2019, and 2018
2023	2021, 2020, and 2019

GENERAL INFORMATION ON CONSENT TO DISCLOSURE OF TAX INFORMATION – PART B

This consent allows IRS's access to, and use of, certain items of return information to perform calculations, using a methodology prescribed by the USDA, that will assist USDA in its verification of a program participant's compliance with the adjusted gross income (AGI) limitations necessary for participation in, and receipt of, commodity, conservation, price support or disaster program benefits. This consent also permits the USDA to receive certain items of return information for its eligibility determination.

This consent authorizes the disclosure of these items of return information for only the time period specified. Each item of information requested on this form is needed for the IRS to (1) locate, and verify, your tax information; (2) perform the requisite Average AGI calculations; and (3) provide the USDA with the legal entity's name and Taxpayer Identification Number (TIN), the type of return from which the specified items were located for use in the calculation, and whether or not the average AGI is above or below eligibility requirements. The IRS will not provide the USDA with any of the items specified on this consent form that it uses to perform the calculations or the average AGI figure.

This form can only be signed by the person authorized under state law to sign this consent for the legal entity identified in Item 2. **An approved Power of Attorney (Form FSA-211) on file with USDA cannot be used as evidence of signature authority when completing this form.**

Internal Revenue Code, §6103(c), limits disclosure and use of return information received pursuant to the taxpayer's consent and holds the recipient subject to penalties for any unauthorized access, other use, or redisclosure without the taxpayer's express permission or request.

INSTRUCTIONS FOR COMPLETION OF CCC-941

Item No./Field name	Instruction
1. Return Completed Form To	Enter the name, address and fax number of the FSA county office or USDA service center where the completed CCC-941 will be submitted.
2. Person or Legal Entity's Name and Address	Enter the person's or legal entity's name and address for commodity, conservation, price support, or disaster program benefits. <u>Enter the name and address as it appeared on the IRS tax returns filed for the taxable years specified in Item 4.</u>
3. Taxpayer Identification Number	In the format provided, enter the <u>complete</u> taxpayer identification number of the person or legal entity identified in Item 2. <u>This will be either a Social Security Number or Taxpayer Identification Number.</u>
4. Program Year	Enter the year for which program benefits are being requested. The program year entered determines the 3-year period used for the calculation of the average adjusted gross income (AGI) for payment eligibility and the years for which this consent allows access to tax information.
5. Average Adjusted Gross Income	Select the box next to the response that describes the <u>average adjusted gross income</u> for the applicable 3-year period for the program year entered in Item 4. <u>Select only one response.</u>
6. Signature	Read the acknowledgments, responsibilities and authorizations, <u>before affixing your signature.</u> <u>Power of Attorney (Form FSA-211) on file with USDA cannot be used as evidence of signature authority.</u>
7. Title/Relationship	Enter title or relationship to the legal entity identified in Item 2.
8. Date	Enter the signature date in month, day and year. <u>This form must be returned to FSA within 90 days of the signature date for the consent to be valid.</u>

Example of CCC-941 (Continued)

CCC-941 (10-23-24)

Page 3 of 3

Privacy Act Statement: The following statement is made in accordance with the Privacy Act of 1974 (5 U.S.C. 552a - as amended). The authority for requesting the information identified on this form is Payment Limitation and Payment Eligibility (7 C.F.R. Part 1400), the Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), the Food Security Act of 1985 (Pub. L. 99-198), the Agricultural Act of 2014 (Pub. L. 113-79), as amended by the Agriculture Improvement Act of 2018 (Pub. L. 115-334), the Inflation Reduction Act (Pub. L. 117-169), and the Further Continuing Appropriations and Other Extensions Act, 2024 (Pub. L. 118-22). The information will be used to determine eligibility for program benefits. The information collected on this form may be disclosed to other Federal, State, Local government agencies, Tribal agencies, and nongovernmental entities that have been authorized access to the information by statute or regulation and/or as described in applicable Routine Uses identified in the System of Records Notice for USD A/FSA-2, Farm Records File (Automated). Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility for program benefits.

Paperwork Reduction Act (PRA) Statement: This information collection is exempted from the Paperwork Reduction Act as specified in 7 U.S.C. 9091(c)(2)(B).

Public Burden Statement: For CFAP 2.0 and QLA only, public reporting burden for this collection is estimated to average 30 minutes per response, including reviewing instructions, gathering and maintaining the data needed, completing (providing the information), and reviewing the collection of information. You are not required to respond to the collection, or USDA may not conduct or sponsor a collection of information unless it displays a valid OMB control number.

Non-Discrimination Statement: In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at [How to File a Program Discrimination Complaint](#) and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov.

USDA is an equal opportunity provider, employer, and lender.