

This form is available electronically.

**CCC-927**  
(09-27-10)

U.S. DEPARTMENT OF AGRICULTURE  
Commodity Credit Corporation

Mail completed form to:

**Internal Revenue Service - USDA**  
**P.O. Box 24033**  
**Fresno, CA 93779**

**CONSENT TO DISCLOSURE OF  
TAX INFORMATION - INDIVIDUAL**

The following statement is made in accordance with the Privacy Act of 1974 (5 USC 552a - as amended). The authority for requesting the information identified on this form is 7 CFR Part 1400, Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), and the Food, Conservation, and Energy Act of 2008 (Pub. L. 110-246). 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 USDA/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.

This information collection is exempted from the Paperwork Reduction Act as it is required for the administration of the Food, Conservation, and Energy Act of 2008 (see Pub. L. 110-246, Title I, Subtitle F-Administration).

The provisions of criminal and civil fraud, privacy and other statutes may be applicable to the information provided. **PLEASE MAIL COMPLETED FORM TO THE IRS AT THE ADDRESS PROVIDED ABOVE.**

**1. Name and Address (Include Zip Code)**

**2. Taxpayer Identification Number (TIN)**

(Enter Social Security number or Individual Taxpayer Identification number)

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(Use the same name and address as used for the return specified below)

**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 my income tax returns for the taxable years indicated below in box 3:

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

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 their use in determining my 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.

Specifically, the IRS will disclose to the USDA my 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 Food, Conservation and Energy Act of 2008. The IRS will also disclose to the USDA the type of return from which the information used for the calculations was obtained.

If the IRS is unable to locate the specified return that matches the taxpayer identity information provided above, or if IRS records indicate that no return has been filed, for any of the taxable years listed below, 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.

**3. Check the appropriate year(s) for payment eligibility (You may check one, two, or all three)**

- For 2009 program payment eligibility:** The applicable 3-year period for calculation of the average AGI will be the taxable years of 2007, 2006 and 2005.
- For 2010 program payment eligibility:** The applicable 3-year period for calculation of the average AGI will be the taxable years of 2008, 2007 and 2006.
- For 2011 program payment eligibility:** The applicable 3-year period for calculation of the average AGI will be the taxable years of 2009, 2008 and 2007.

- **Do not sign this form unless Box 1, 2 and 3 have been completed.**
- **If not signed and dated, this consent to disclosure of tax information will be returned, which may delay the receipt of any program benefits.**
- **I am aware that without this signed and dated consent to disclosure, my returns and return information are confidential and are protected by law under the Internal Revenue Code.**
- **It is my responsibility to timely mail this completed form to the IRS at the address provided.**

**4. Signature**

**5. Date (MM-DD-YYYY)**

**Instructions for CCC-927 Consent to Disclosure of Tax Information - Individual**

This consent form allows the 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 the 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 form also permits the USDA to receive certain items of return information for its eligibility determination. See page 2 of the form CCC-926, Average Adjusted Gross Income Statement, for definitions, eligibility requirements, and examples.

This disclosure consent authorizes the disclosure of tax 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 your name and 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 of return information specified on this consent form that it uses to perform the calculations or the average AGI figure.

Be sure to: (1) type or print legibly; (2) complete all applicable boxes; and (3) SIGN AND DATE the form. The IRS must receive this form within 120 days of your signature. If this form is not signed and dated, or is otherwise incomplete, this consent will not be accepted by the IRS and will be returned to you. This may result in a delay in your receiving any program payments and benefits that you have requested.

The customer submitting this form is the only person authorized to sign this consent. An approved Power of Attorney (Form FSA-211) on file with USDA to sign for other customers for program transactions cannot be used for this form.

Submit the original of the completed form in hard copy directly to IRS at the address listed on the front of the form.

Do not submit this form to the local USDA Service Center.

If you have any questions, contact your local USDA Service Center. Do not contact the IRS.

**Complete Boxes 1, 2 and 3; Read all acknowledgements; Sign and date in Boxes 4 and 5.**

Field Name / Box No.	Instruction
<b>1</b> Person’s Name and Address	Enter the person’s name and address for commodity, conservation, price support, or disaster program benefits. <i>Please enter the name and address as it appears on the specified returns filed for the taxable years listed in Box 3.</i>
<b>2</b> Taxpayer Identification Number	In the format provided, enter the complete taxpayer identification number of the person identified in Box 1. <i>This will be either a Social Security Number or an Individual Taxpayer Identification Number.</i>
<b>3</b> Tax Years	Check the appropriate box(es) to indicate the 3-year period(s) used for the determination of the average adjusted gross income for payment eligibility. This also indicates the years for which this consent allows access to tax information.
<b>4</b> Signature	<b>Read the acknowledgments, responsibilities and authorizations, before affixing your signature.</b>  <i>This form must be signed only by the individual identified in Box 1.</i>
<b>5</b> Date	Enter the signature date in month, day and year.  <i>In order for the IRS to provide USDA with the information described in this consent form, the IRS must receive this form within <b>120 days</b> of your signature.</i>

***Incomplete forms will be returned.***

This form is available electronically.

CCC-928

(09-27-10)

U.S. DEPARTMENT OF AGRICULTURE

Commodity Credit Corporation

Mail completed form to:

Internal Revenue Service - USDA

P. O. Box 24033

Fresno, CA 93779

### CONSENT TO DISCLOSURE OF TAX INFORMATION – LEGAL ENTITY

The following statement is made in accordance with the Privacy Act of 1974 (5 USC 552a - as amended). The authority for requesting the information identified on this form is 7 CFR Part 1400, Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), and the Food, Conservation, and Energy Act of 2008 (Pub. L. 110-246). 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 USDA/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.

This information collection is exempted from the Paperwork Reduction Act as it is required for the administration of the Food, Conservation, and Energy Act of 2008 (see Pub. L. 110-246, Title I, Subtitle F-Administration).

The provisions of criminal and civil fraud, privacy and other statutes may be applicable to the information provided. **PLEASE MAIL COMPLETED FORM TO THE IRS AT THE ADDRESS PROVIDED ABOVE.**

#### 1. Name and Address of legal entity (Include Zip Code)

#### 2. Taxpayer Identification Number (TIN)

(Enter Employer Identification Number)

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(Use the same name and address as used for the return specified below)

### 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 legal entity identified in Box 1 for the taxable years indicated below in Box 3:

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

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 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.

Specifically, the IRS will disclose to the USDA the 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 Food, Conservation and Energy Act of 2008. The IRS will also disclose to the USDA the type of return from which the information used for the calculations was obtained.

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 listed below, 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.

#### 3. Check the appropriate year(s) for payment eligibility (You may check one, two, or all three)

- For 2009 program payment eligibility:** The applicable 3-year period for calculation of the average AGI will be the taxable years of 2007, 2006 and 2005.
- For 2010 program payment eligibility:** The applicable 3-year period for calculation of the average AGI will be the taxable years of 2008, 2007 and 2006.
- For 2011 program payment eligibility:** The applicable 3-year period for calculation of the average AGI will be the taxable years of 2009, 2008 and 2007.

- Do not sign and date unless Box 1, 2 and 3 have been completed.

- If not signed and dated, this consent to disclosure of tax information will be returned, which may delay the receipt of program benefits.

- I am aware that without this consent to disclosure, the returns and return information of the legal entity identified in Box 1 are confidential and are protected by law under the Internal Revenue Code.

- By my signature below, I certify that I am authorized under applicable state law to execute this consent on behalf of the legal entity identified in Box 1.

- It is my responsibility to timely mail this completed form to the IRS at the address provided.

#### 4. Signature (By)

#### 5. Title/Relationship of the Individual if Signing in a Representative Capacity

#### 6. Date (MM-DD-YYYY)

**Instructions for CCC-928 Consent to Disclosure of Tax Information – Legal Entity**

This consent form 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 form also permits the USDA to receive certain items of return information for its eligibility determination. See page 2 of the form CCC-926, Average Adjusted Gross Income Statement, for definitions, eligibility requirements and examples.

This consent form 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.

Be sure to: (1) type or print legibly; (2) complete all applicable boxes; and (3) SIGN AND DATE the form. The IRS must receive this form within 120 days of your signature. If this form is not signed and dated, or is otherwise incomplete, this consent will not be accepted by the IRS and will be returned to you. This may result in a delay in your receiving any program payments and benefits that you have requested.

This form can only be signed by the person authorized under state law to sign this consent for the legal entity identified in box 1. An approved Power of Attorney (Form FSA-211) on file with USDA to sign for other customers for program transactions cannot be used for this form

Submit the original of the completed form in hard copy directly to the IRS at this address listed on the form.

*Do not submit this form to the local USDA Service Center.*

*If you have any questions, contact your local USDA Service Center. Do not contact the IRS.*

**Complete Boxes 1, 2, and 3; Read all acknowledgements; Sign, complete, and date Boxes 4 through 6.**

Field Name / Box No.	Instruction
1 Legal entity’s Name and Address	Enter the legal entity’s name and address for commodity, conservation and price support program benefits. <i>Please enter the same name and address as it appears on the returns filed for the taxable years checked in Box 3.</i>
2 Taxpayer Identification Number	In the format provided, enter the complete tax identification number of the legal entity identified in Box 1. <i>This will be an Employer Identification Number.</i>
3 Tax Years	Check the appropriate box(es) to indicate the 3-year period(s) used for the determination of the average adjusted gross income for payment eligibility. This also indicates the years for which this consent allows access to tax information.
4 Signature	Read the acknowledgments, responsibilities and authorizations, <i>before</i> affixing signature.  <i>This form must be signed only by the individual authorized under State law to represent the legal entity identified in Box 1.</i>
5 Title	Enter title or relationship to the legal entity identified in Box 1.
6 Date	Enter the signature date in month, day and year.  <i>In order for the IRS to provide USDA with the information described in the consent form, the IRS must receive this form within 120 days of your signature.</i>

***Incomplete forms will be returned.***

## Example of Supplemental Information to CCC-926, CCC-927, and CCC-928

### Average Adjusted Gross Income (AGI) Verification Process

- **Why is it necessary to verify average AGI?**

The Food, Conservation, and Energy Act of 2008 (the 2008 Farm Bill) provides that individuals and legal entities with average AGI in excess of a specified average AGI limitation are ineligible for payments subject to that limitation. In general, the limitations are: \$500,000 average nonfarm AGI for commodity programs; \$750,000 average farm AGI for direct payments under the Direct and Counter-cyclical Program or ACRE program; and \$1 million average nonfarm AGI for conservation programs.

All direct and indirect recipients of commodity or conservation program payments are required to complete the CCC-926, Average Adjusted Gross Income (AGI) Statement. The U.S. Government Accountability Office (GAO) concluded in a recent report that, without an adequate verification process, USDA could not ensure payments were only being made to eligible recipients.

- **What process has been developed to verify average AGI?**

USDA has worked with the Internal Revenue Service to develop an electronic information exchange process strictly for the purposes of average AGI verification. This process electronically looks at certain line items on tax returns filed for the applicable three-year period; performs a series of calculations to arrive at the average amounts; and then compares these values to the average AGI limitations. USDA receives the results of these comparisons with indicators of whether the participant appears to exceed or not exceed the average AGI limitation amounts. No actual tax data will be included. USDA county office personnel will not view tax return information at any time during this process.

- **Will there be an opportunity to provide additional information or possible explanation and appeal if the results show that it appears one or more of the average AGI limitations have been exceeded?**

As part of the review and evaluation process, participants will be afforded the opportunity to provide tax returns and other information in explanation of the AGI certification. All written notifications of AGI compliance determinations will include explanations and the appropriate appeal rights. If necessary, the cases that appear to exceed the average AGI limitations will be reviewed and evaluated by FSA state office and/or headquarters personnel. The cases will not be reviewed by personnel from the local FSA office.

- **What is required for USDA to verify average AGI?**

IRS requires written consent from the individual or legal entity to provide USDA verification of the average AGI for that individual or legal entity. This written consent is provided by using the forms CCC-927, Consent to Disclosure of Tax Information – Individual; or if a legal entity, the CCC-928, Consent to Disclosure of Tax Information – Legal Entity. The CCC-927 and CCC-928 forms allow the selection of 2009, 2010, or both years. Selection of "2009" on the form authorizes IRS to perform the average AGI calculations for the 2005, 2006 and 2007 tax years. Selection of "2010" on the form authorizes IRS to perform the average AGI calculations for the 2006, 2007 and 2008 tax years. The CCC-927 or CCC-928, as applicable, must be completed by an individual or legal entity was required to complete the CCC-926, Average Adjusted Gross Income (AGI).

- **When must the applicable consent form be completed and where does it go?**

Timeliness is essential in order to avoid any delays in the issuance of 2010 program payments and the possibility of refunding 2009 program payments. The consent forms should be mailed directly to IRS at the address given on the form no later than June 15, 2010. Do not return the completed and signed forms to the FSA office.

- **What if the consent form is not completed and mailed to IRS?**

Failure to provide the written consent may require refund of applicable payments received from FSA and NRCS for the years 2009 and 2010.

- **Why can't the completed consent forms be provided to the local FSA office like any other program related documents?**

The consent forms are for IRS, not FSA, and contain Personally Identifiable Information (PII). To afford maximum protection of PII, the completed forms must be sent directly to the IRS.

- **Will any other USDA agency other than FSA be provided knowledge of this information returned from the IRS?**

NRCS will be the only other USDA agency that will have knowledge of this information since conservation programs administered by NRCS are subject to the \$1 million average nonfarm AGI for conservation programs.

- **Will IRS be able to utilize the information for any other purposes and can it be disclosed to any persons or organizations outside of the government?**

IRS will only use this information and data for this specified purpose. The data and information utilized for AGI compliance and verification purposes is not subject to disclosure under the Freedom of Information Act (FOIA).

October 2009