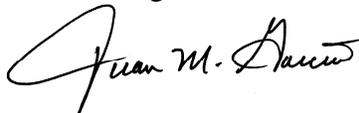


For: State and County Offices

2012 Program Year Certification of Average AGI and Consent to Disclosure of Tax Information

Approved by: Deputy Administrator, Farm Programs



1 Overview

A Background

CCC-931, Average Adjusted Gross Income Certification and Consent to Disclosure of Tax Information:

- was issued October 7, 2011, for immediate usage
- provides for the certification of average AGI compliance and the written consent to the disclosure of tax information in a single, 1-page document
- replaced the following 3 forms:
 - CCC-926, Average Adjusted Gross Income (AGI) Statement
 - CCC-927, Consent to Disclosure of Tax Information-Individual
 - CCC-928, Consent to Disclosure of Tax Information-Legal Entity.

Before issuing CCC-931, some participants of FSA- and NRCS-administered programs had submitted CCC-926 for the 2012 program year. As the result of using CCC-931 for average AGI compliance and verification purposes, many questions have been received from the field about the validity of CCC-926's accepted for the 2012 program year and the manner in which these producers will be expected to provide written consent for disclosure necessary for average AGI verification.

B Purpose

This notice provides information and guidance to all State and County Offices on the following:

- availability and usage of CCC-931
- completing CCC-931

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

Notice PL-228

1 Overview (Continued)

B Purpose (Continued)

- filing of CCC-931 by a revocable trust indentified by the grantor's SSN
- using CCC-931 when a participant chooses to provide an acceptable statement of average AGI certification from an attorney or CPA
- signature authority for CCC-931
- accepting CCC-926's for the 2012 program year
- contacting and providing CCC-931 to producers who have filed CCC-926 for the 2012 program year.

2 Average AGI Certifications and Consent to Disclosure of Tax Information

A Using CCC-931's

CCC-931 obsoletes CCC-926, CCC-927, and CCC-928. County Offices shall **immediately**:

- discontinue using CCC-926, CCC-927, and CCC-928
- make **only** CCC-931 available for producers that need to certify their average AGI or provide consent to disclosure of their tax information for 2009 through 2012 program years.

Note: County Offices shall **not** update dates in the Producer Eligibility file as a result of receiving CCC-931, if CCC-926 is on file and AGI compliance values have previously been updated for that program year.

FAXed and scanned signatures on CCC-931's shall be accepted as provided by 1-CM, paragraph 80, if the signature requirements of subparagraph 2 C are met.

County Offices shall follow 4-PL, subparagraph 200 E, for the correct processing instructions for all CCC-931's accepted.

Note: The address on IRS-3210, Document Transmittal, has been updated. See Exhibit 1.

Notice PL-228

2 Average AGI Certifications and Consent to Disclosure of Tax Information (Continued)

B Complete CCC-931's

County Offices shall accept **only** complete CCC-931's. A complete CCC-931 consists of either of the following:

- CCC-931 with all items completed
- CCC-931 with items 1 through 4, and Part B signed by the producer, and a statement from an attorney or CPA that meets the requirements in 4-PL, subparagraph 189 B.

If a producer chooses to provide an attorney or CPA statement, both the statement and CCC-931 **must** be submitted to the County Office **before** CCC-931 is considered complete and AGI compliance values may be updated in the Producer Eligibility file. The County Office shall:

- send the original CCC-931 to IRS as provided in 4-PL, subparagraph 200 E
- attach the statement to the copy of CCC-931 retained by FSA.

C CCC-931's for Revocable Trusts Using SSN's

CCC-931 **must** be submitted under the same name and TIN as used for tax filing purposes. A revocable trust identified by the grantor's SSN **must** submit a single CCC-931 with the name of the grantor in item A 2. The name of the revocable trust shall **not** be included on CCC-931. The County Office shall update the AGI compliance values in the revocable trust's Producer Eligibility file according to the grantor's certifications on CCC-931.

D Signature Authority for CCC-931's

The authority for an individual to complete and sign CCC-931 on behalf of another individual or legal entity:

- **must** be compatible and acceptable to **both** FSA and IRS
- may be more restrictive than 1-CM provisions for FSA program purposes.

Notice PL-228

2 Average AGI Certifications and Consent to Disclosure of Tax Information (Continued)

D Signature Authority for CCC-931's (Continued)

The following table illustrates the authorizations that are compatible and acceptable to **both** FSA and IRS.

Authority/Authorization	Acceptable for CCC-931	Explanation, Comments and Restrictions
Individual for a legal entity.	Yes	Relationship to the legal entity must be included in the signature block. See 1-CM, paragraph 711.
Parent or legal guardian for a minor child.	Yes	Relationship to minor child must be included in the signature block. See 1-CM, paragraph 677.
Durable power of attorney (POA).	Yes	FSA accepts a durable POA for FSA program related-purposes on review and approval of OGC. See 1-CM, paragraphs 728, 729.4, and 729.6. IRS accepts durable POA's for tax filing and related purposes, if the attorney-in-fact has full authority to represent the grantor in all Federal tax matters. Copies of durable POA's must be attached to CCC-931's when submitted to IRS.
FSA-211	No	Not acceptable to IRS.
Living spouses for each other.	No	Not acceptable to IRS.
Surviving spouse for decedent.	No	Not acceptable to FSA.
IRS-2848	No	Not acceptable to FSA.

E CCC-926's

Some producers have already filed or have obtained and will file CCC-926 for the 2012 program year. County Offices should accept CCC-926's for the 2012 program year and update AGI compliance values in the Producer Eligibility file to reflect the producer's certifications.

Because CCC-927 and CCC-928 will **not** be available for the 2012 program year, producers who file CCC-926 for 2012 must also file CCC-931 to consent to disclosure of their tax information. These producers must complete CCC-931, including Part A. County Offices shall contact any FSA or NRCS participant who has filed CCC-926 for 2012 and notify them that CCC-931 is also **required**.

Note: County Offices shall **not** update dates in the Producer Eligibility file as a result of receiving CCC-931, if CCC-926 has already been accepted.

Notice PL-228

3 Required Actions

A State Office Action

State Offices shall ensure that County Offices follow the contents of this notice.

B County Office Action

County Offices shall:

- make available **only** CCC-931 to producers that must certify their average AGI and/or consent to disclosure of their tax information for 2009 through 2012 program years
- accept CCC-926's filed for the 2012 program year
- contact FSA and NRCS participants who have filed CCC-926 for 2012 and notify them of the requirement to also file CCC-931.

