

For: State and County Offices

FAXing CCC-941's to IRS

Approved by: Acting Deputy Administrator, Farm Programs



1 Overview

A Background

5-PL and 6-PL provide instructions for mailing CCC-941's to IRS for verification of compliance with the statutory average AGI limitation. COVID-19 and increased remote work activity created a need for an alternative method to submit producer average AGI consent forms to the IRS.

IRS and FSA determined that using USDA's Fax2Mail service is effective for submitting CCC-941's to the IRS, and for IRS returning confirmation receipts and rejection notices to the FSA Service Center. USDA's Fax2Mail service effectively protects producer/taxpayer PII.

Using USDA's Fax2Mail service to send documents to the IRS reduces mail time, improves processing times, and is cost effective.

B Purpose

The purpose of this notice is to provide the following:

- IRS Fax2Mail process
- Fax2Mail user information
- guidance for preparing Fax2Mail submissions to the IRS
- IRS FAX number: **844-253-9759**
- IRS FAX cover page
- revised IRS-3210 (Exhibit 5) and CCC-941 (Exhibit 6)
- guidance for IRS confirmation receipts and rejections
- State schedule for using Fax2Mail.

Disposal Date September 1, 2021 3-4-21	Distribution State Offices; State Offices relay to County Offices
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Notice PL-295

2 Using Fax2Mail

A IRS Fax2Mail Process

The following table summarizes the IRS Fax2Mail process.

Step	Action
1	County Office scans a completed IRS Fax Cover Sheet, IRS-3210, and CCC-941 and saves the documents into a PDF file to the County Office shared drive.
2	County Office submits the saved PDF file to IRS using USDA's Fax2Mail service.
3	IRS returns a USDA Acknowledgement Log to the County Office using Fax2Mail within 5 workdays.
4	Within 15 workdays, IRS will either: <ul style="list-style-type: none">• return IRS Notice 1398 (Exhibit 1) and CCC-941 by Fax2Mail to the County Office when the CCC-941 is deemed unacceptable; or• transmit the IRS determination of eligibility to the Kansas City office for use in updating the customer's Subsidiary record.

B Adding a Fax2Mail Shared Mailbox to Outlook

County Offices will follow guidance in Exhibit 2 for adding a Fax2Mail Shared Mailbox to Outlook. A Fax2Mail account is required to be set up for the Service Center if not already established.

C Fax2Mail Reference Guide

A Fax2Mail Reference Guide is available in Exhibit 3.

It is recommended that County Office employees using the Fax2Mail services establish an IRS contact in Outlook using the IRS mailing address and FAX number.

D Creating IRS Folder on Shared Drive

County Office users will create an IRS folder on the County Office's shared drive to save the following:

- IRS-3210's and CCC-941's sent to IRS
- USDA Acknowledgment Log from IRS confirming transmission receipt.

See subparagraph 5 A and Exhibit 7 for a description of the USDA Acknowledgement Log.

2 Using Fax2Mail (Continued)

E Saving IRS Files to Shared Drive

County Offices will scan and save the IRS FAX cover page, IRS-3210's, and related CCC-941's organized by program year, as a PDF file to a folder on the County Office's shared drive.

Name the saved PDF file as "State CountyCode date BatchID" (for example, 46 037 01132021 1.pdf). The batch ID will be consecutively numbered for the number of submissions for each day and will be used by IRS as reference in researching problems with a submission. Include the batch ID on the IRS FAX cover page.

3 IRS Fax2Mail Requirements

A IRS Fax2Mail County Office Requirements

County Offices must:

- review the PDF file to ensure that pages are legible and oriented with the top of the page facing up
- attach the saved PDF file to the e-mail and send to the IRS using Fax2Mail
- 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 is required to 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.

B IRS FAX Number

County Offices **must** ensure that submissions are sent to the IRS FAX number at **844-253-9759**.

C IRS FAX Cover Page

County Offices must use the IRS FAX cover page (Exhibit 4) for submissions to the IRS.

D Verifying IRS Fax2Mail Submissions

County Offices must ensure the Fax2Mail was successfully transmitted to the IRS at the FAX number provided in subparagraph B. Failed transmissions require resubmission.

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4 IRS-3210 and CCC-941

A IRS-3210 and CCC-941 Revisions

IRS-3210 and CCC-941 have been revised to include the USDA/FSA Service Center FAX number. See Exhibits 5 and 6 for the revised forms and instructions.

It is imperative that FSA include the Service Center FAX number on IRS-3210 and CCC-941 for the IRS to return confirmation receipt and rejections. See paragraph 5 for details.

Note: Before sending CCC-941 to IRS, County Offices must enter the County Office FAX number in item 1 of CCC-941's that were signed and submitted by the producer before issuance of this notice.

5 IRS Confirmation Receipts and Rejections

A IRS Confirmation Receipt

IRS will use Fax2Mail to confirm receipt of IRS-3210 and CCC-941 on a USDA Acknowledgement Log.

Notes: County Offices will save the USDA Acknowledgment Log to the folder described in subparagraph 2 E. See Exhibit 7 for an example of the USDA Acknowledgement Log.

County Offices can expect IRS acknowledgement of receipt on the USDA Acknowledgement Log within 5 workdays from the date IRS-3210 was sent to IRS.

B IRS Rejection

IRS will use Fax2Mail to send IRS Notice 1398 when CCC-941 is rejected.

Notes: County Offices will print IRS Notice 1398 and CCC-941 and file in the producer's eligibility folder.

County Offices can expect IRS Notice 1398 within 15 workdays from the date the CCC-941 was sent to IRS. County Offices will continue to resolve the reason for the IRS rejection and resubmit CCC-941 to IRS for determination.

6 Steps for Receiving a Timely IRS Determination

A Resubmitting CCC-941 to IRS

If an IRS determination is not received within 30 calendar days from the date CCC-941 was sent to IRS, County Offices will resubmit CCC-941 with a new IRS-3210 according to paragraph 3.

County Offices must verify that the customer is not listed on the IRS Mismatch Report described in 3-PL (Rev. 2), subparagraph 26 J and paragraph 306, before resubmitting CCC-941.

7 Alternative IRS Submission Method

A Mailing IRS-3210 and CCC-941 to IRS

Fax2Mail is the primary method for sending AGI forms to IRS. Mailing IRS-3210 and CCC-941 through the U.S. Postal Service as described in 5-PL and 6-PL will be used as an alternative when a Service Center does not have FAX capabilities or when the FAX system is inoperable.

8 Fax2Mail Schedule

A State and County Office Fax2Mail Schedule

Exhibit 8 provides a tentative schedule for using Fax2Mail. Scheduled implementation is necessary for IRS to load test its systems and processes for handling the USDA submissions.

Note: National Office Program Manager will contact State Office Specialists when IRS announces additional dates.

County Offices must suspend mailing CCC-941's to IRS 3 weeks before the scheduled Fax2Mail start date. If an IRS determination is needed immediately (for example, if a producer is applying for FSA or NRCS multi-year conservation program contract or easement), send CCC-941 to IRS according to this notice.

All States will use Fax2Mail by July 2021 to send IRS-3210 and CCC-941 to IRS.

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9 State and County Office Action

A County Office Action

County Offices will:

- use Fax2Mail to send IRS-3210 and CCC-941 to the IRS according to the schedule described in paragraph 8 and Exhibit 8
- contact Fax2Mail Customer Service with questions about USDA's Fax2Mail service by telephone at 866-323-9707 or by e-mail to f2msupport@opentext.com
- 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 service as necessary
- contact Paul Hanson, Program Manager, by telephone at (202) 720-4189 or by e-mail to paul.hanson@usda.gov with questions about this notice.

IRS Notice 1398

The following is an example of IRS Notice 1398.



Department of the Treasury
Internal Revenue Service

Notice 1398

(Rev. October 2016)

**U.S. Department of Agriculture Form
CCC-941 Consent To Disclosure of Tax
Information - Individual and Legal Entity**

- Your USDA Form CCC-941 is being returned to you due to incomplete or illegible entries. The following information is required on USDA Form CCC-941:
- Person's name and address for Form CCC-941 or the Legal entity's name and address for Form CCC-941 (must be entered as it appears on the returns filed for the taxable year indicated checked in Box 4).
- Enter the complete social security number of the individual identified in Box 2 of Form CCC-941 or enter the complete employer identification number of the legal entity identified in Box 2 of Form CCC-941.
- The social security number or employer identification number in Box 3 is:
- Missing
- Incomplete
- Does not match our records
- Indicate the appropriate year in Box 4 to indicate the 3 year period(s) used for determination of the average adjusted gross income for payment eligibility.

(over)

www.irs.gov

Notice **1398** (Rev. 10-2016)
Cat. No. 55010A

- Signature of the individual identified in Box 2 of Form CCC-941 or the signature of the individual authorized under State law to represent the legal entity identified in Box 2 of Form CCC-941 is missing.
- The title or relationship to the legal entity identified in Box 2 of Form CCC-941 was not entered in Box 7.
- Form CCC-941 must have a signature date in Box 8, in the format of month, day, and year.
- The signature on Form CCC-941 must be within 120 days of the received date.
- For the Signature of an approved Power of Attorney (POA), Administrator, or Executor proper court documentation must be provided. Our records do not show and/or proper court documentation was not attached to approve the signed consent form.
- No record was found on our Master file. No return filed for years checked using SSN/EIN provided in Box 3. Therefore, we are unable to process.
- EIN/SSN belongs to a minor with no return for year indicated in Box 4 of Form CCC-941.
- Only one individual or legal entity may be entered in Box 2 of Form CCC-941. Multiple requests on one form will be returned.

Please submit a new completed request to:
Internal Revenue Service
P.O. Box 24033
Fresno, CA 93779

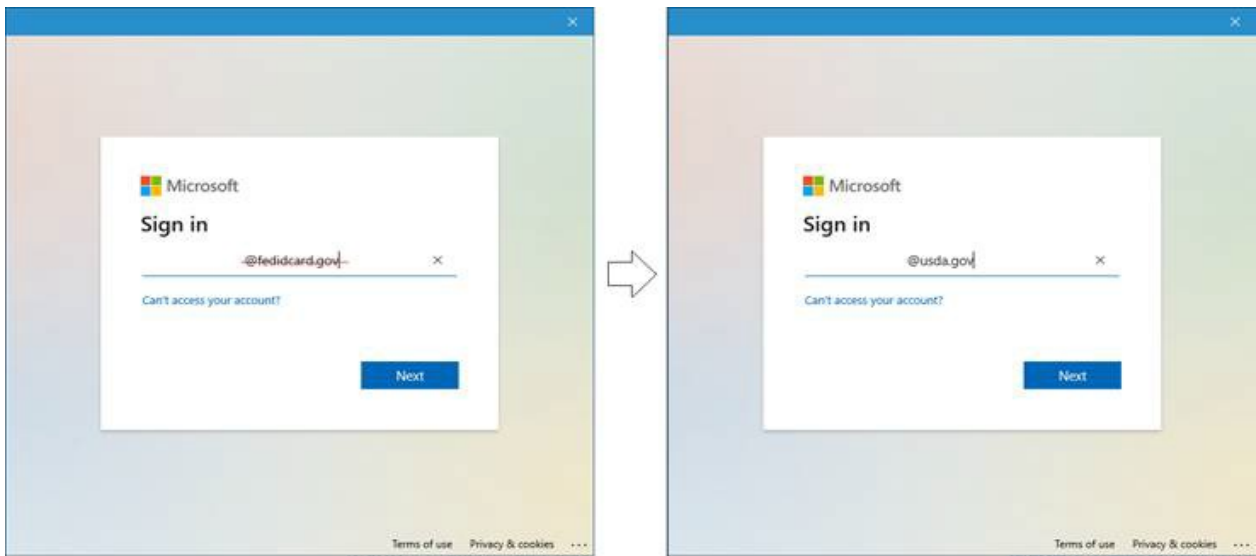
If you have any questions, contact your local
USDA Service Center.

Notice **1398** (Rev. 10-2016)

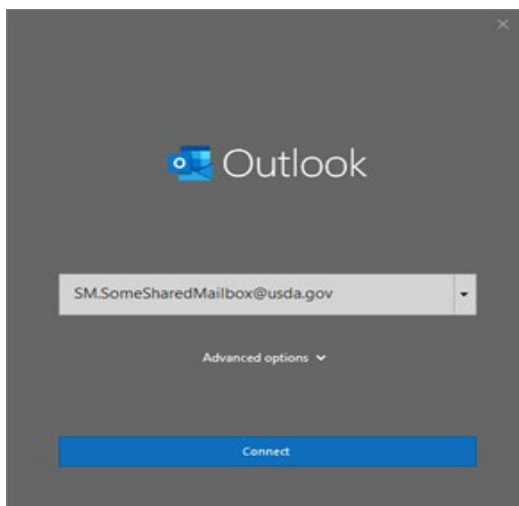
Adding a Fax2Mail Shared Mailbox to Outlook

The following steps describe how to add a Fax2Mail shared mailbox to Outlook.

1. In Outlook, CLICK on “**File**” in the upper-left corner.
2. CLICK “**Add Account**”. It can take several seconds for next screen to appear.
3. Erase the “fedidcard.gov” e-mail address that is populated on the Sign In screen.
4. Enter your USDA e-mail address (firstname.lastname@usda.gov) address and CLICK “**Next**”.



5. After being prompted for a mailbox to connect, enter the full @usda.gov e-mail address of the Fax2Mail mailbox and CLICK “**Connect**”.



6. The mailbox will be added, and you will be asked to restart Outlook.
7. After restarting Outlook and you should see the Fax2Mail mailbox in your folder list on the left.

Sending an e-mail from a Shared Mailbox for Fax2Mail

The following steps describe how to send an e-mail from a Shared Mailbox for Fax2Mail.

1. Create a new e-mail in Outlook and **CLICK** the drop-down button next to “**From**”.
2. Select the Fax2Mail from the drop-down list and complete your Fax2Mail e-mail.
3. If the Fax2Mail account is **not** listed on the drop-down list:
 - select “**Other Email Address**” from the drop-down list
 - **CLICK** on “**From**” in the “Send From Other Email Address” pop-up box
 - enter the Shared Mailbox name in the search bar at the top left and **CLICK** “**OK**”
 - **CLICK** “**OK**” again
 - complete your Fax2Mail e-mail.
4. The Fax2Mail account will now be displayed on the “**From**” line and your e-mail will be sent from the Fax2Mail account.

Notes: If your Fax2Mail account is associated with a Shared Mailbox, you must send your FAX e-mails from that Shared Mailbox account. If you attempt to send a FAX with your regular USDA email account, it will fail.

Step 3 only has to be done once because Outlook will save the Fax2Mail account for future use.

Fax2Mail Reference Guide

The following is a reference guide for Fax2Mail.

Fax2Mail Reference Guide

WELCOME TO FAX2MAIL

This brief Reference Guide will assist you in utilizing the Fax2Mail Solution for receiving and sending faxes from your Outlook desktop.

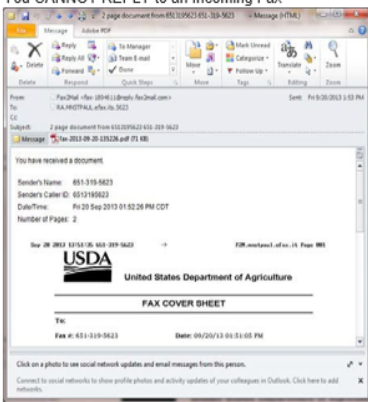
RECEIVING A FAX

To receive a fax, simply provide the sender with your assigned fax number and request he or she send the document in the traditional manner. Fax2Mail receives the fax and converts the document into PDF format before forwarding it to your Shared Mail box.

To view a fax, simply select and open the email attachment. Your PC will launch the viewer necessary to read the document.

Once you have received and viewed your fax, you can perform all standard document operations, including saving, filing, printing, and forwarding it to other users.

You CANNOT REPLY to an Incoming Fax!



SENDING A FAX

The Fax2Mail solution uses your existing Outlook to send documents to a recipient's fax machine. This eliminates the need for you to load any additional software on your PC or to learn how to use it.

TO SEND A FAX

STEP 1 - Create a new email document

STEP 2 - Attach the documents you wish to send as faxes. Make sure that paper size is set to A4, B4, letter or legal or the fax will go to the error log. Multiple documents can be attached to a single email and they will all be delivered to the recipient as a single transmission.

STEP 3 - Click the "FROM" button, select other email address. Enter the email address of your Fax2Mail Resource Account and click OK.

STEP 4 - In the "TO:" field on your email compose screen enter the recipient's fax number followed by @fax2mail.com. This is the minimum required to address the email to send a fax. Other variations are shown in next section.

The complete address should appear as in this sample:
404-333-1234@fax2mail.com

(Note: If sending to an International destination you MUST include the 011 prefix)

- (1) You may use up to 2 additional pieces of information such as name and company as insert fields. They are not required, but whatever you type in will be displayed in the "TO" section of your cover sheet.
- (2) Do not use spaces in the email address – replace them with the underscore character. The Fax2Mail system will replace the underscore with a space character on the cover page.
- (3) Do not use parenthesis "(" or angle characters "<" ">" in the email address; they have special meaning in email addresses.
- (4) You can use dashes "-" in the numeric fax number portion of the address.

- (5) However, the period character "." is used to separate the insert fields in the address line. Do not use as a separator for a fax number.

Some variations for addressing are as follows:


8776048912@fax2mail.com

Robert_Jones.877-604-8912@fax2mail.com

John_Doe.Madison_State_Bank.651-319-5623@fax2mail.com

STEP 5 - Send the email

The highlighted address from above generated this cover sheet



NEED HELP?

Help is always available...
Call Customer Service: 866-323-9707
e-mail: f2msupport@opentext.com

IRS FAX Cover Page

The following is an example of the IRS FAX cover page.

United States Department of Agriculture Farm Service Agency	
Service Center Name:	Date:
County Executive Director:	Service Center Phone Number:
Contact Email:	Service Center Fax Number:
Number of Forms CCC-941:	Batch ID:
<p>Please ensure the Service Center Fax Number field above is accurate before sending a batch of work to the Internal Revenue Service (IRS). The IRS will use this fax number to send receipt confirmation and notices of rejection for this batch to the USDA.</p> <p>Fax forms CCC-941 in batches of 25 forms or less to (844) 253-9759. Please include a completed Form 3210 listing the enclosed forms. This fax number is only to be used for the USDA Average Adjusted Gross Income Verification program with the IRS.</p>	

IRS-3210

The following is an example of IRS-3210.

DOCUMENT TRANSMITTAL		TO: IRS-RAIVS Attn: Stop 6151 S-2 USDA 333 W Pershing Rd Kansas City, MO 64108		PAGE ____ OF ____
DOCUMENT IDENTIFICATION CCC-941, Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information			REMARKS: Date:	
QUANTITY	TYPE	NAME	REC'D	
FROM:		Releasing Official		
		Received and Verified		
		Originator Telephone Number		
		Date Acknowledged		

FORM IRS-3210

IRS-3210 (Continued)

The following are instructions for IRS-3210.

A. County Offices will:

- complete IRS-3210 according to the instructions and example provided
- submit **2 copies of completed IRS-3210** with the original AGI consent forms to IRS when mailing
- submit 1 copy of the completed IRS-3210 with the AGI consent forms to IRS when FAXing

Note: Only the first page of CCC-941 must be FAXed to the IRS.

- number the pages at the top right-hand corner (for example, “Page 1 of 10”)
- bundle IRS-3210’s and CCC-941’s by program year.

B. County Offices will complete IRS-3210 as follows:

- enter “CCC-941, Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information” in the “**DOCUMENTATION IDENTIFICATION**” block
- leave the “**QUANTITY**” column blank
- enter “I” for an individual or “E” for a legal entity in the “**TYPE**” column
- enter the name from each CCC-941 as it appears on the form in the “**NAME**” column
- enter the name, address, and FAX number of the FSA Service Center in “**FROM:**” box
- bundle CCC-941’s separately by year
- CED must sign IRS-3210 to certify that:
 - IRS-3210 was completed according to instructions
 - each CCC-941 in the bundle has been listed individually
 - all necessary actions were completed for CCC-941’s according to 5-PL subparagraph 301 F and 6-PL subparagraph 477 F.

IRS-3210 (Continued)

Submit additional documentation **only when it is required to support the consent form**, such as a durable power of attorney or letter of testamentary. The documentation must be attached to the consent form.

Note: County Offices **must retain a copy of the submitted CCC-941's and IRS-3210's** when sending CCC-941's by mail.

Receipt of USDA Acknowledgment Log (or IRS-3210 if mailed) by the County Office will serve as validation that a consent form was received by IRS as submitted for that producer.

CCC-941

The following is an example of CCC-941.

OMB Control Number: 0560-0297 Expiration Date: 03/31/2021								
CCC-941 (03-03-21)	U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation	1. Return completed form to: FAX Number: <i>(Name, address and fax number of FSA county office or USDA Service Center)</i>						
AVERAGE ADJUSTED GROSS INCOME (AGI) CERTIFICATION AND CONSENT TO DISCLOSURE OF TAX INFORMATION								
<small>NOTE: 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 7 CFR 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), and the Agriculture Improvement Act of 2018 (Pub. L. 115-334). 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 AFSA-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.</small>								
<small>Paperwork Reduction Act (PRA) Statement: This information collection is exempted from the Paperwork Reduction Act as specified in 7 U.S.C. 9091(o)(2)(B).</small>								
<small>Public Burden Statement: For OAP 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 of information unless it displays a valid OMB control number. The provisions of criminal and civil fraud, privacy, and other statutes may be applicable to the information provided. PLEASE RETURN COMPLETED FORM TO FSA AT THE ABOVE ADDRESS.</small>								
2. Name and Address of Individual or Legal Entity (Including Zip Code)	3. Taxpayer Identification Number (TIN) (Social Security Number for Individual; or Employer Identification Number for Legal Entity)							
<small>(Use the same name and address as used for the tax return specified in Part B.)</small>								
PART A – CERTIFICATION OF AVERAGE ADJUSTED GROSS INCOME								
4. The program year for payment eligibility								
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__								
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:								
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%; border: none;"> <tr> <td style="border: none;">Form 1040 and 1040NR filers: farm income or loss; adjusted gross income</td> <td style="border: none;">Form 1120, 1120A, 1120C filers: charitable contributions, taxable income</td> </tr> <tr> <td style="border: none;">Form 1041 filers: farm income or loss, charitable contributions, income distribution deductions, exemptions, adjusted total income; total income</td> <td style="border: none;">Form 1120S filers: ordinary business income</td> </tr> <tr> <td style="border: none;">Form 1065 filers: guaranteed payments to partners, ordinary business income</td> <td style="border: none;">Form 990T: unrelated business taxable income</td> </tr> </table>			Form 1040 and 1040NR filers: farm income or loss; adjusted gross income	Form 1120, 1120A, 1120C filers: charitable contributions, taxable income	Form 1041 filers: farm income or loss, charitable contributions, income distribution deductions, exemptions, adjusted total income; total income	Form 1120S filers: ordinary business income	Form 1065 filers: guaranteed payments to partners, ordinary business income	Form 990T: unrelated business taxable income
Form 1040 and 1040NR filers: farm income or loss; adjusted gross income	Form 1120, 1120A, 1120C filers: charitable contributions, taxable income							
Form 1041 filers: farm income or loss, charitable contributions, income distribution deductions, exemptions, adjusted total income; total income	Form 1120S filers: ordinary business income							
Form 1065 filers: guaranteed payments to partners, 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 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.								
Specially, 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.								
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.								
<u>An approved Power of Attorney (Form FSA-211) on file with USDA cannot be used as evidence of signature authority when completing this form.</u>								
By signing this form:								
<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). 								
6. Signature (By)	7. Title/Relationship of the Individual if Signing in a Representative Capacity for a legal entity	8. Date (MM-DD-YYYY)						
<small>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.</small>								
<small>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.</small>								
<small>To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at http://www.nrc.usda.gov/complaint_filing_cust.html 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) 632-9892. 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.</small>								
Date Stamp								

CCC-941 (Continued)

CCC-941 (03-03-21)

Page 2 of 2

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.**

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. <i>Enter the name and address as it appeared on the IRS tax returns filed for the taxable years specified in Item 4.</i>
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. <i>This will be either a Social Security Number or Taxpayer Identification Number.</i>
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 average adjusted gross income for the applicable 3-year period for the program year entered in Item 4. <i>Select only one response.</i>
6. Signature	Read the acknowledgments, responsibilities and authorizations, <i>before affixing your signature.</i> <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. <i>This form must be returned to FSA within 90 days of the signature date for the consent to be valid.</i>

USDA Acknowledgement Log

The following is an example of the USDA Acknowledgement Log.

USDA Acknowledgement Log								
Rec'd Date: 11/16/20 Batch# 001				Kansas City Service Center USDA - FSA Program				
				County: Any Fax #: (XXX) XXX-XXXX				
USDA Batch #								
Date	Rec	Grp	Batch	County	State	Name Control	Volume	Comments
11/18	1116	-1	001	Any County	Any State	1 st four characters of Name	2	

Please reference USDA Batch# when contacting RAIVS. If there is an indication of missing items, you must fax the missing items to the main USDA fax number with a new fax cover sheet and Form 3210. Please do not refax the entire batch.

Key:

- **Rec'd date** is the date the 3210 and 941's were faxed to; and received by the IRS.
- **Batch #** = is the faxed submission (package) that includes the 3210 and 941's.
- **County / Fax #** is the county and fax number that IRS is faxing the USDA Acknowledgement log to.
- **Date** is the date of the IRS confirmed receipt of the USDA submission.
- **USDA Batch # (Rec – GRP – Batch)** is IRS' tracking method.
- **County / State** – County and State that submitted the 3210 and 941's.
- **Name Control** – first 4 characters of the name on the first line of the 3210.
- **Volume** – is the number of 941's submitted in the batch.
- **Comments** – is any comments that IRS may have regarding the batch.

IRS FAXing Schedule

The following is the IRS FAXing Schedule. State Office Specialists will be contacted as additional dates are announced.

State	Date to Suspend Mailing CCC-941's to IRS ^{1/}	Date to Begin FAXing to IRS
Alabama	TBD	TBD
Alaska	March 29, 2021	April 19, 2021
American Samoa	February 22, 2021	March 15, 2021
Arizona	TBD	TBD
Arkansas	TBD	TBD
California	March 22, 2021	April 12, 2021
Colorado	February 22, 2021	March 15, 2021
Connecticut	March 22, 2021	April 12, 2021
Delaware	TBD	TBD
Florida	TBD	TBD
Georgia	March 29, 2021	April 19, 2021
Guam	February 16, 2021	March 8, 2021
Hawaii	TBD	TBD
Idaho	TBD	TBD
Illinois	TBD	TBD
Indiana	TBD	TBD
Iowa	TBD	TBD
Kansas	^{2/}	^{2/}
Kentucky	TBD	TBD
Louisiana	TBD	TBD
Maine	March 8, 2021	March 29, 2021
Maryland	TBD	TBD
Massachusetts	TBD	TBD
Michigan	March 22, 2021	April 12, 2021
Minnesota	TBD	TBD
Mississippi	March 8, 2021	March 29, 2021
Missouri	February 16, 2021	March 8, 2021
Montana	TBD	TBD
Nebraska	^{2/}	^{2/}
Nevada	TBD	TBD
New Hampshire	March 15, 2021	April 5, 2021
New Jersey	TBD	TBD
New Mexico	TBD	TBD
New York	TBD	TBD
North Carolina	TBD	TBD
North Dakota	March 1, 2021	March 22, 2021
Northern Mariana Islands	February 16, 2021	March 8, 2021

IRS FAXing Schedule (Continued)

State	Date to Suspend Mailing CCC-941's to IRS ^{1/}	Date to Begin FAXing to IRS
Ohio	TBD	TBD
Oklahoma	TBD	TBD
Oregon	TBD	TBD
Pennsylvania	TBD	TBD
Puerto Rico	TBD	TBD
Rhode Island	March 1, 2021	March 22, 2021
South Carolina	TBD	TBD
South Dakota	TBD	TBD
Tennessee	TBD	TBD
Texas	March 15, 2021	April 5, 2021
Utah	TBD	TBD
Vermont	TBD	TBD
Virginia	TBD	TBD
Virgin Islands	February 16, 2021	March 8, 2021
Washington	TBD	TBD
West Virginia	TBD	TBD
Wisconsin	TBD	TBD
Wyoming	February 16, 2021	March 8, 2021

- 1/ If there is immediate need to send CCC-941 to IRS (for example, the producer applied for FSA or NRCS multi-year conservation program contract), send CCC-941 to IRS according to this notice.
- 2/ Beginning in December 2020, Nebraska and Kansas participated in a Fax2Mail pilot and will continue sending CCC-941's to IRS according to this notice.