**Instructions for CCC-941**

***AVERAGE ADJUSTED GROSS INCOME (AGI) CERTIFICATION AND CONSENT TO DISCLOSURE OF TAX INFORMATION***

***As required by Agricultural Act of 2014***

***This certification and consent to disclosure statement is to be used for the certification of compliance with the $900,000 AGI limitation applicable to 2011 through 2014 crop, program, and fiscal year benefits.***

The completion of this form also allows access to and the use of the participant’s tax information on file at the IRS as required by USDA to verify a program participant’s compliance with the adjusted gross income (AGI) limitation for the receipt of commodity, conservation and price support program benefits**. See page 2 of the form for definitions and eligibility requirements.**

**Submit this completed form to the FSA county office or USDA Service Center at the address specified in Item 1.**

***Complete Items 1 through 3; Review Part A and complete Items 4 and 5; then Review Part B and complete Items 6 through 8.***

***Items 1 - 3 Basic Information***

| **Field Name / Item No.** | **Instruction** |
| --- | --- |
| 1  County FSA Office or USDA Service Center Address | Enter the name and address of the county Farm Service Agency or USDA Service Center office where the completed form 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 and price support program benefits. *Enter the name and address as it appeared on the IRS tax returns filed for the taxable years specified in Item 4.* |
| 3  Taxpayer ID No. | In the format provided, enter the complete social security or tax identification number of the person or legal entity identified in Item 2. |
| **Part A – Certification of Average Adjusted Gross Income** | |
| 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) amount for payment eligibility purposes 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 that corresponds to the year entered in Item 4. ***(Select only one response).*** |
| **Part B – Consent To Disclosure of Tax Information** | |
| 6  Signature | **Read the acknowledgments, responsibilities and authorizations, *before* affixing signature.**  *For all types of legal entities, this form must be signed by a duly authorized representative under applicable state law.* |
| 7  Title or Representative | If signing in a representative capacity for the individual or legal entity in Item 2, please include the title or relationship. |
| 8  Date | Enter the signature date in month, day and year  *(MM-DD-YYYY)*. |