

## 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***

<b>Field Name / Item No.</b>	<b>Instruction</b>
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. <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 ID No.	In the format provided, enter the <u>complete</u> 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	Select the box next to the response that describes the average

Field Name / Item No.	Instruction
Average adjusted gross income	adjusted gross income for the applicable 3-year period that corresponds to the year entered in Item 4. <b><i>(Select only one response).</i></b>

**Part B – Consent To Disclosure of Tax Information**

6 Signature	<p><b>Read the acknowledgments, responsibilities and authorizations, <i>before</i> affixing signature.</b></p> <p><i>For all types of legal entities, this form must be signed by a duly authorized representative under applicable state law.</i></p>
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 <b><i>(MM-DD-YYYY).</i></b>