

<b>FSA-1123</b> (proposal 8)	<b>U.S. DEPARTMENT OF AGRICULTURE</b> Farm Service Agency	1. PROGRAM YEAR: <p style="text-align: center;"><b>2020</b></p> 2. Return completed form to (Name and address of FSA county office or USDA Service Center):
<b>CERTIFICATION OF 2020 ADJUSTED GROSS INCOME (AGI)</b>		

**NOTE:** *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 Notice of Funds Availability FR Doc. 2021-xxx#, and the Coronavirus Aid, Relief, Economic Security (CARES) Act (Pub. L. 116-136). 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 nongovernment 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).*

**Public Burden Statement (Paperwork Reduction Act):** *Public reporting burden for this collection is estimated to average 5 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 or FSA may not conduct or sponsor a collection of information unless it displays a valid OMB control number.*

*The provisions of appropriate criminal and civil fraud, privacy, and other statutes may be applicable to the information provided. RETURN THIS COMPLETED FORM TO YOUR COUNTY FSA OFFICE.*

3. Name and Address of Individual or Legal Entity (Including Zip Code) (If general partnership or joint venture, complete only for each member)	4. Last (4) Digits - Taxpayer Identification Number (TIN) (Social Security Number for Individual; or Employer Identification Number for Legal Entity)
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**PART A – CERTIFICATION OF 2020 ADJUSTED GROSS INCOME**

Persons and Legal Entities (including members holding an ownership interest in the legal entity) that exceed the average AGI limitation of \$900,000 for the 2016, 2017, and 2018 tax years may otherwise qualify for certain Pandemic Assistance, as specified by program requirements, when:

- the person's or legal entity's Adjusted Gross Income (AGI) for the 2020 tax year is \$900,000 or less, and
- a certification from a licensed CPA or an attorney is submitted to the FSA/USDA Service Center identified in Item 2, attesting that the person or legal entity identified in Item No. 3 did not have AGI that exceeded \$900,000 for the 2020 tax year. The CPA or Attorney may meet this requirement by completing Part C below or providing a statement that is acceptable to FSA.

**PART B – CERTIFICATION BY PERSON OR AUTHORIZED REPRESENTATIVE FOR THE LEGAL ENTITY**

*By signing this form:*

- *I acknowledge the average AGI for program year 2020 exceeds the \$900,000 statutory average AGI limitation for the person or legal entity identified in Item 3.*
- *I certify the AGI for the 2020 tax year is \$900,000 or less for the person or legal entity identified in Item 3.*
- *I acknowledge that I have read and reviewed all definitions and requirements on Page 2 of this form.*
- *I certify that all information contained in the certification from a licensed CPA or attorney is true and correct, and is consistent with the tax returns filed with the IRS for myself or the legal entity that is seeking to qualify for program benefits subject to a certification of 2020 AGI.*
- *I acknowledge that failure to provide the CPA or attorney certification referenced in Part A to FSA will result in being ineligible for the applicable program benefit.*
- *I certify that I am authorized under applicable state law to sign this certification on behalf of the legal entity identified in Item 3 (for legal entity only).*

5. Signature (By)	6. Title/Relationship of the Individual if Signing in a Representative Capacity	7. Date (MM-DD-YYYY)
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**PART C – CERTIFICATION BY LICENSED CERTIFIED PUBLIC ACCOUNTANT / ATTORNEY**

*By signing this form:*

- *I acknowledge that I have read and reviewed all definitions and requirements on Page 2 of this form;*
- *I certify the producer identified in Items 3 and 4 has met the minimum requirements specified in Part A.*

8. Signature	9. Title (CPA/Attorney)	10. State/License Number	11. Date (MM-DD-YYYY)
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Date Stamp

## HOW TO DETERMINE 2020 ADJUSTED GROSS INCOME

**Adjusted Gross Income (AGI)** means for a:

- person, the amount reported to IRS on the appropriate tax filing documents as AGI.
- legal entity, the comparable measure described in Table 1.

TABLE 1

If certification is by...	Then AGI is the....
a person filing a separate tax return	amount reported as AGI on the final IRS tax return for the person for the applicable tax year.
a person filing a joint tax return	Full amount reported as AGI on the final IRS tax return for the applicable year.  <b>EXCEPTION:</b> a certification is provided by a CPA or attorney that specifies what the amounts would have been if separate tax returns would have been filed for the applicable tax year.
an LLC, LLP, LP or similar type of organization	income from trade or business activities, PLUS the amount of guaranteed payments to the members as reported on the final IRS tax returns for the applicable tax year.
an estate or trust	adjusted total income PLUS charitable deductions as reported on the final IRS tax return for the applicable tax year.
a corporation, including subchapter S corporation	total taxable income PLUS the amount of charitable contributions as reported on the final IRS tax return for the applicable tax year.
a tax-exempt or non-profit organization	unrelated business taxable income as reported to LESS any income from noncommercial sources as reported on the final IRS tax return for the applicable tax year.

### WHO MUST COMPLETE THIS FORM:

Applicants that are an individual person, or legal entities and the members holding an ownership interest at the 4<sup>th</sup> level of ownership and above in the business structure in the legal entity applying. General partnerships and joint ventures are not required to file this form. However, members holding an ownership interest at the 4<sup>th</sup> level of ownership and above in an applicant that is a general partnership or joint venture are required to file.

This form can only be signed by the individual authorized under state law to sign as a representative of the legal entity identified in Item 3.

### INSTRUCTIONS FOR COMPLETION OF FSA-1123

Item No./Field name	Instruction(s)
<b>1. Program Year</b>	The program year and tax year is 2020.
<b>2. Return Completed Form To</b>	Enter the name and address of the FSA county office or USDA service center where the completed FSA- 1123 will be submitted.
<b>3. Individual or Legal Entity's Name and Address</b>	Enter the individual's or legal entity's name and address.
<b>4. Taxpayer Identification Number</b>	Enter the <u>Last 4 Digits of the</u> taxpayer identification number for the individual or legal entity identified in Item 3.
<b>5. Signature</b>	Sign after reading the acknowledgments, responsibilities, authorizations, and affirming the accuracy of the CPA or attorney certification. <i>(INDIVIDUAL OR ENTITY)</i>
<b>6. Title/Relationship</b>	Enter title or relationship to the legal entity identified in Item 3.
<b>7. Date</b>	Enter the signature date in month, day, and year.
<b>8. Signature</b>	Read the acknowledgments, responsibilities, and authorizations, before signing. <i>(CPA or Attorney Only)</i> .
<b>9. Title</b>	Identify licensed Certified Public Accountant (CPA) or Attorney as applicable.
<b>10. State/License Number</b>	Enter applicable State the CPA or attorney is licensed to practice in, followed by the associated individual license number.
<b>11. Date</b>	Enter the signature date in month, day, and year.

*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.*

*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.*

*To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at [http://www.ascr.usda.gov/complaint\\_filing\\_cust.html](http://www.ascr.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) 632-9992. 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](mailto:program.intake@usda.gov). USDA is an equal opportunity provider, employer, and lender.*