

Instructions CCC-942

CERTIFICATION OF INCOME FROM FARMING, RANCHING, AND FORESTRY OPERATIONS

This certification is used to determine if individuals or legal entities whom exceed the \$900,000 AGI Limitation are eligible for program benefits. ♦ When the program authorizes that the individuals and legal entities qualify based on if at least 75 percent of the AGI for the taxable years preceding the most immediately complete taxable year was derived from farming, ranching or forestry operations.

Submit the original of the completed form in hard copy or facsimile to the appropriate USDA servicing office.

Customers who have established electronic access credentials with USDA may electronically transmit this form to the USDA servicing office, provided that (1) the customer submitting the form is the only person required to sign the transaction, or (2) the customer has an approved Power of Attorney (Form FSA-211) on file with USDA to sign for other customers for the program and type of transaction represented by this form.

Features for transmitting the form electronically are available to those customers with access credentials only. ♦ If you would like to establish online access credentials with USDA, follow the instructions provided at the USDA eForms web site.

Producers must complete Items 1 through 8. Certified Public Accountant/Attorney complete items 9 through 12.

♦♦♦♦ Items 1-8

Fld Name / Item No.	Instruction
1 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.
2 Return Completed Form To	Enter the name and address of the FSA county office or USDA service center where the completed CCC- 942 will be submitted. ♦
3 Individual or Legal Entity ♦s Name and Address	Enter the individual ♦s or legal entity ♦s name and address. ♦
4 Taxpayer Identification	♦ Enter the <u>Last 4 Digits of the</u> taxpayer identification number for the individual or legal entity identified in Item 3.

Number	
5 Signature	Read the acknowledgments, responsibilities and authorizations, before signing. ♦ (INDIVIDUAL OR ENTITY)
6 Title/ Relationship	Enter title or relationship to the legal entity identified in Item3.
7 Date	Enter the signature date in month, day and year. ♦
8 Signature	Read the acknowledgments, responsibilities and authorizations, before signing. ♦ (CPA or Attorney Only).
9 Title	Identify Certified Public Accountant (CPA) or Attorney as applicable.

