

Instructions for FSA-1123

CERTIFICATION OF 2020 ADJUSTED GROSS INCOME (AGI)

Customers use this form to certify compliance with the \$900,000 Adjusted Gross Income (AGI) limitation, based upon such customer's income reported to IRS for 2020. Data collected includes contact information, producer's certification of 2020 AGI and affirmation from a licensed Certified Public Accountant or attorney. In lieu of a signature from a CPA or attorney, the CPA or attorney may also submit a written statement acceptable to FSA. Submit the original of the completed form by mail, email, Box¹, OneSpan², or facsimile to the appropriate FSA servicing office identified in Item 2.

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 document,
- (2) the person signing the document on behalf of another customer has a valid Power of Attorney (Form FSA-211) on file with USDA to sign for the customer.
- (3) the person signing the document on behalf of a legal entity is an authorized representative of the legal entity.
- (4) if the person identified in Item 3 is deceased, the document must be signed by a legally authorized representative of the deceased person.

Features for submitting 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.

Customers must complete Items 2 through 8. Licensed CPA or Attorney must complete 9 through 12.

Item No. / Fld Name	Instruction
1 Program Year	The Program Year is prepopulated with 2020.
2 Return completed form to.....	Enter the name and address of the FSA County Office or USDA Service Center.
3 Name and Address of the Individual or Legal Entity	Enter the name and address of the individual person or legal entity, including Zip Code.
4 Taxpayer Identification Number	Enter the last 4 digits of the taxpayer identification number for the person or legal entity recorded in Item 3.

Item No. / Fld Name	Instruction
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PART A – Certification of 2020 Adjusted Gross Income

Certification of 2020 Adjusted Gross Income	Read the conditions of making a certification for 2020 AGI.
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PART B – Certification by Person or Authorized Representative for the Legal Entity

5 Signature	If the name in Item 3 is an individual person, the individual person must sign. A person who is legally authorized to sign on behalf of the individual may sign on behalf of the individual person. If the name in Item 3 is a legal entity, an authorized representative of the legal entity must sign on behalf of the legal entity. Sign after reading the acknowledgements, responsibilities, authorizations, and affirming the accuracy of the CPA or attorney certification.
6 Title/Relationship of the Individual if Signing in a Representative Capacity	If this form is signed by a person or legal entity representing the customer identified in Item 3, enter the signatory’s title or representative capacity to the customer.
7 Date	Enter the date the person or authorized representative of a legal entity signed the form (format: MM/DD/YYYY)

PART C – Certification by Licensed Certified Public Accountant or Attorney

8 Signature	A licensed CPA or attorney may sign this form affirming the person or legal entity identified in item 3 meets the requirements identified on this form. In lieu of signing this form, the CPA or attorney may provide a written statement acceptable to FSA.
9 Title	Identify the title of the person signing in Item 9 as either a CPA or attorney.
10 State/License Number	Enter the State or License number of the CPA or attorney signing in Item 9.
11 Date	Enter the date the CPA or Attorney signed the form (format: MM/DD/YYYY)

¹Box is a secure, cloud-based site where FSA documents can be managed and shared. Applicants who choose to use Box can create a username and password to access their secure Box account, where documents can be downloaded, printed, manually signed, scanned, uploaded, and shared digitally with FSA county office staff. This service is available to any FSA customer with access to a mobile device or computer with printer connectivity. Box does not require software downloads or an eAuthentication account.

² OneSpan is a secure eSignature solution for FSA customers. No software downloads or eAuthentication is required for OneSpan. Applicants interested in eSignature through OneSpan can confirm their identity through two-factor authentication (2FA). For the second factor of authentication, applicants can use a text message with verification code sent to their mobile device or a personalized question and answer. Once identity is confirmed, documents can be reviewed and e-signed through OneSpan via the applicant’s personal email address and, once signed, immediately become available to the appropriate FSA county office staff.