This form is available electronically.

CCC-928
(10-26-09)

U.S. DEPARTMENT OF AGRICULTURE
Commodity Credit Corporation

2009 and/or 2010 CONSENT TO DISCLOSURE OF TAX INFORMATION – LEGAL ENTITY

Mail completed form to:

Internal Revenue Service - USDA
P. O. Box 24033
Fresno, CA 93779

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 7 CFR Part 1400, Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), and the Food, Conservation, and Energy Act of 2008 (Pub. L. 110-246). 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 nongovernmental 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). Providing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility for program benefits.

This information collection is exempted from the Paperwork Reduction Act as it is required for the administration of the Food, Conservation, and Energy Act of 2008 (see Pub. L. 110-246, Title I, Subtitle F-Administration).

The provisions of criminal and civil fraud, privacy and other statutes may be applicable to the information provided. ***PLEASE MAIL COMPLETED FORM TO THE IRS AT THE ADDRESS PROVIDED ABOVE.***

1. Name and Address of legal entity *(Include Zip Code)*	2. Taxpayer Identification Number (TIN) *(Enter Employer Identification Number)*
(Use the same name and address as used for the return specified below)	— — – — — — — — —

CONSENT TO DISCLOSURE OF TAX INFORMATION

Pursuant to 26 U.S.C. § 6103, I hereby authorize the Internal Revenue Service (IRS) to review the following items of "return information" (as defined in 26 U.S.C § 6103(b)(2)) from the returns (as specified below) of the legal entity identified in Box 1 for the taxable years indicated below in Box 3:

Form 1041 filers: farm income or loss, charitable contributions, income distribution deductions, exemptions, adjusted total income; total income
Form 1065 filers: guaranteed payments to partners, ordinary business income
Form 1120, 1120A, 1120C filers: charitable contributions, taxable income
Form 1120S filers: ordinary business income
Form 990T: unrelated business taxable income

I understand the IRS will review these items of return information in order to perform calculations, the results of which I authorize to be disclosed to officers and employees of the United States Department of Agriculture (USDA) for use in determining the legal entity's eligibility for specified payments for various commodity and conservation programs. The calculations performed by the IRS use a methodology prescribed by the USDA. In addition, I am aware that the USDA may use the information received for compliance purposes related to this eligibility determination, including referrals to the Department of Justice.

Specifically, the IRS will disclose to the USDA the legal entity's name and TIN, and inform the USDA if, pursuant to its calculations, the average Adjusted Gross Income (AGI) is above or below eligibility requirements as prescribed by the Food, Conservation and Energy Act of 2008. The IRS will also disclose to the USDA the type of return from which the information used for the calculations was obtained.

If the IRS is unable to locate a return that matches the taxpayer identity information provided above, or if IRS records indicate that the specified return has not been filed, for any of the taxable years listed below, the IRS may disclose that it was unable to locate a return, or that a return was not filed, for those years, whichever is applicable.

3. **Check the appropriate box(es)** ***(You may check one or both boxes)***

- ☐ **For 2009 program payment eligibility:** The applicable 3-year period for calculation of the average AGI will be the taxable years of 2007, 2006 and 2005.
- ☐ **For 2010 program payment eligibility:** The applicable 3-year period for calculation of the average AGI will be the taxable years of 2008, 2007 and 2006.

- ***Do not sign and date unless all boxes have been completed.***
- ***If not signed and dated, this consent to disclosure of tax information will be returned, which may delay the receipt of program benefits.***
- ***I am aware that without this consent to disclosure, the returns and return information of the legal entity identified in Box 1 are confidential and are protected by law under the Internal Revenue Code.***
- ***By my signature below, I certify that I am authorized under applicable state law to execute this consent on behalf of the legal entity identified in Box 1.***
- ***It is my responsibility to timely mail this completed form to the IRS at the address provided.***

4. Signature (By)	5. Title/Relationship of the Individual if Signing in a Representative Capacity	6. Date *(MM-DD-YYYY)*

The U S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance program. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at (202) 720-2600 (voice and TDD) To file a complaint of Discrimination, write to USDA, Director, Office of Adjudication and Compliance, 1400 Independence Avenue, SW., Washington, DC 20250-9410, or call toll-free at (866) 632-9992 (English) or (800) 845-6136 (Spanish) or (800) 877-8339 (TDD) or (866) 377-8642 (Federal-relay). USDA is an equal opportunity provider and employer.

Instructions for CCC-928 2009 and 2010 Consent to Disclosure of Tax Information – Legal Entity

This consent form allows IRS's access to, and use of, certain items of return information to perform calculations, using a methodology prescribed by the USDA, that will assist USDA in its verification of a program participant's compliance with the adjusted gross income (AGI) limitations necessary for participation in, and receipt of, commodity, conservation, price support or disaster program benefits. This form also permits the USDA to receive certain items of return information for its eligibility determination. See page 2 of the form CCC-926, Average Adjusted Gross Income Statement, for definitions, eligibility requirements and examples.

This consent form authorizes the disclosure of these items of return information for only the time period specified. Each item of information requested on this form is needed for the IRS to (1) locate, and verify, your tax information; (2) perform the requisite Average AGI calculations; and (3) provide the USDA with the legal entity's name and Taxpayer Identification Number (TIN), the type of return from which the specified items were located for use in the calculation, and whether or not the average AGI is above or below eligibility requirements. The IRS will not provide the USDA with any of the items specified on this consent form that it uses to perform the calculations or the average AGI figure.

Be sure to: (1) type or print legibly; (2) complete all applicable boxes; and (3) SIGN AND DATE the form. The IRS must receive this form within 60 days of your signature. If this form is not signed and dated, or is otherwise incomplete, this consent will not be accepted by the IRS and will be returned to you. This may result in a delay in your receiving any program payments and benefits that you have requested.

This form can only be signed by the person authorized under state law to sign this consent for the legal entity identified in box 1. An approved Power of Attorney (Form FSA-211) on file with USDA to sign for other customers for program transactions cannot be used for this form

Submit the original of the completed form in hard copy directly to the IRS at this address listed on the form.

Do not submit this form to the local USDA Service Center.

If you have any questions, contact your local USDA Service Center. Do not contact the IRS.

Complete Boxes 1, 2, and 3 ; Read all acknowledgements; Sign, complete, and date Boxes 4 through 6.

Field Name / Box No.	Instruction
1 **Legal entity's Name and Address**	Enter the legal entity's name and address for commodity, conservation and price support program benefits. *Please enter the same name and address as it appears on the returns filed for the taxable years checked in Box 3.*
2 **Taxpayer Identification Number**	In the format provided, enter the complete tax identification number of the legal entity identified in Box 1. *This will be an Employer Identification Number.*
3 **Tax Years**	Check the appropriate box(es) to indicate the 3-year period(s) used for the determination of the average adjusted gross income for payment eligibility. This also indicates the years for which this consent allows access to tax information.
4 **Signature**	Read the acknowledgments, responsibilities and authorizations, ***before*** affixing signature. ***This form must be signed only by the individual authorized under State law to represent the legal entity identified in Box 1.***
5 **Title**	Enter title or relationship to the legal entity identified in Box 1.
6 **Date**	Enter the signature date in month, day and year. *In order for the IRS to provide USDA with the information described in the consent form, the IRS must receive this form within **60 days** of your signature.*