

CCC-941 (03-03-21)	U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation
AVERAGE ADJUSTED GROSS INCOME (AGI) CERTIFICATION AND CONSENT TO DISCLOSURE OF TAX INFORMATION	
1. Return completed form to: KAUAI COUNTY FSA OFFICE 4334 RICE STREET, SUITE 103 LIHUE, HAWAII 96766 FAX Number: 18553569495 <i>(Name, address and fax number of FSA county office or USDA Service Center)</i>	

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 7 CFR Part 1400, the Commodity Credit Corporation Charter Act (15 U.S.C. 714 et seq.), the Food Security Act of 1985 (Pub. L. 99-198), the Agricultural Act of 2014 (Pub. L. 113-79) and the Agriculture Improvement Act of 2018 (Pub. L. 115-334). 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 USD A/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.

Paperwork Reduction Act (PRA) Statement: This information collection is exempted from the Paperwork Reduction Act as specified in 7 U.S.C. 9091(c)(2)(B).

Public Burden Statement: For CFAP 2.0 and QLA only, public reporting burden for this collection is estimated to average 30 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 USDA may not conduct or sponsor a collection of information unless it displays a valid OMB control number. The provisions of criminal and civil fraud, privacy, and other statutes may be applicable to the information provided. **PLEASE RETURN COMPLETED FORM TO FSA AT THE ABOVE ADDRESS.**

2. Name and Address of Individual or Legal Entity (Including Zip Code) <i>(Use the same name and address as used for the tax return specified in Part B.)</i>	3. Taxpayer Identification Number (TIN) (Social Security Number for Individual; or Employer Identification Number for Legal Entity)
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PART A CERTIFICATION OF AVERAGE ADJUSTED GROSS INCOME

4. The program year for payment eligibility

A. 20 Enter the year for which program benefits are requested. The period for calculation of the average AGI will be of the three taxable years preceding the most immediately preceding complete taxable year for which benefits are requested. For example, the 3-year period for the calculation of the average AGI for 2019 would be the taxable years of 2017, 2016 and 2015.

5. I certify that the average adjusted gross income of the individual or legal entity in Item 2 (for the year included in Item 4) was:

A. Less than (or equal to) \$900,000

B. More than \$900,000

PART B 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 individual or legal entity identified in Item 2 for the taxable years indicated in Item 4:

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| Form 1040 and 1040NR filers: farm income or loss; adjusted gross income | Form 1120, 1120A, 1120C filers: charitable contributions, taxable income |
| Form 1041 filers: farm income or loss, charitable contributions, income distribution deductions, exemptions, adjusted total income; total income | Form 1120S filers: ordinary business income |
| Form 1065 filers: guaranteed payments to partners, 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 individual's or 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.

Specially, the IRS will disclose to the USDA the individual's or 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 Agricultural Act of 2014 or Agriculture Improvement Act of 2018. 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 indicated, 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.

An approved Power of Attorney (Form FSA-211) on file with USDA cannot be used as evidence of signature authority when completing this form.

By signing this form:

- I acknowledge that I have read and reviewed all definitions and requirements on Page 2 of this form;
- I certify that all information contained within this certification is true and correct; and is consistent with the tax returns filed with the IRS;
- I agree to authorize CCC to obtain tax data from the IRS for AGI compliance verification purposes by filing this form;
- I am aware that without this consent to disclosure, the returns and return information of the individual or legal entity identified in Item 2 are confidential and are protected by law under the Internal Revenue Code;
- I certify that I am authorized under applicable state law to execute this consent on behalf of the legal entity identified in Item 2 (for legal entity only).

6. Signature (By)	7. Title/Relationship of the Individual if Signing in a Representative Capacity for a legal entity	8. Date (MM-DD-YYYY)
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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 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 (140) Independence Avenue, SW Washington, D.C. 20250-9410, (2) fax: (202) 696-7442, or (3) email: program.intake@usda.gov. USDA is an equal opportunity provider, employer, and lender.

Date Stamp