

CCC-343
(06-24-03)

U.S. DEPARTMENT OF AGRICULTURE
Farm Service Agency
Commodity Credit Corporation

1. RETURN TO: (Name and Address of County FSA Office)

Payer's Request for Identifying Number
(Social Security Number or Employer Identification Number)

Telephone No. (Area Code):

DO NOT mail or send this form to the Internal Revenue Service.

Section 6109 of the Internal Revenue Code requires recipients of dividends, interest, or other payments to give identifying numbers to payers who must report the payments to the Internal Revenue Service. IRS uses the numbers for identification purposes when processing tax returns. Payers must be given the numbers whether or not recipients are required to file tax returns or are covered by social security. Section 6676 of the Code provides a penalty for failure to give an identifying number to a payer who is required to report the number to IRS.

2. Full name and exact address of the record owner or owners of this account:	3. Enter the code number provided on Page 2 to identify the type of record owner or owner of the account.	4. If account is a partnership, provide the name of the person or legal entity who number is furnished if the account is in more than one name.
5. Enter the identifying number in the appropriate box (include all hyphens):		
A. Social Security Number (000-00-0000)	OR	B. Employer Identification Number (00-0000000)

Instructions

Purpose of This Form: Use this form to report the taxpayer identifying number of the record owner of the account to the payer whose name and address appears above.

You may not have to use this form if a check was enclosed with it. If the check provides a space to enter the number, write it in the space on the check, including all hyphens. The payer will record that number, and you do not have to use this form. If the check shows the name of more than one person, please underline the name of the person whose number is furnished.

If a check is not enclosed or a check is enclosed without a space to enter your number, write the number in the appropriate box beside Item 5A or 5B and mail this form to the payer. Please be sure your name and address are shown correctly in Item 2.

What Number to Give the Payer: Give the payer the social security number or employer identification number of the record owner of the account. If the account belongs to you as an individual, give your social security number. If the account is in more than one name or is not in the name of the actual owner, see Page 2 of this form for guidelines on which number to report. For a trust, estate, corporation, partnership, or tax-exempt organization (such as a church, club, etc.), give the employer identification number, even if there are no employees. For a sole proprietorship, give the owner's social security number, even if the account is in the trade name of the business.

Be sure to put the hyphens in the proper places. For a social security number: 000-00-0000. For an employer identification number: 00-0000000.

If You Don't Have a Number: If you don't have an identifying number or you don't know your number, you may obtain Form SS-5, Application for a Social Security Number Card, or Form SS-4, Application for Employer Identification Number, at the local office of the Social Security Administration or Internal Revenue Service. If you have applied for a number but have not yet received one, wait for a notice of your number. Do not make another application. After you receive your number, complete this form and mail it to the payer at the address shown above.

NOTE: The following statement is made in accordance with the Privacy Act of 1974 (5 USC 552a) and the Paperwork Reduction Act of 1995, as amended. The authority for requesting the following information is Agriculture, Internal Revenue Service, and other related Agencies Appropriated Act of 2002. The information will be used to issue program payments to the appropriate producer. Furnishing the requested information is voluntary. Failure to furnish the requested information will result in a delay in processing program payments. This information may be provided to other agencies, IRS, Department of Justice, or other State and Federal Law enforcement agencies, and in response to a court magistrate or administrative tribunal. The provisions of criminal and civil fraud statutes, including 18 USC 286, 287, 371, 641, 651, 1001; 15 USC 714m; and 31 USC 3729, may be applicable to the information provided.

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0560-0121. The time required to complete this information collection is estimated to average 5 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. **RETURN THIS COMPLETED FORM TO YOUR COUNTY FSA OFFICE.**

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Guidelines for Determining the Proper Identifying Number to Give the Payer

The identifying number to give the payer depends primarily on how the account is set up on the records of the payer. You should give the number of the owner of record. If the account is recorded in more than one name, give only one number *and underline the name of the person or other entity whose number you report*. When entering the number, be sure to insert hyphens in the proper places if you do not use the underlined spaced provided. Social security numbers have nine digits separated by two hyphens: i.e., 000-00-0000. Employer identification numbers have nine digits separated by only one hyphen: i.e., 00-0000000. The table below will help you determine the number to give the payer.

Code No.	For this type of account:	Give the SOCIAL SECURITY number of --	Code No.	For this type of account:	Give the EMPLOYER IDENTIFICATION number of --
1	= An individual's account	The individual	9	= A valid trust, estate, or pension trust	Legal entity (Do not furnish the identifying number of the personal representative or trustee unless the legal entity itself is not designated in the account title.) ³
2	= Two or more individuals (joint account)	The actual owner of the account or, if combined funds, any one of the individuals ¹	10	= Corporate account	The corporation
3	= Husband and wife (joint account)	The actual owner of the account or, if joint funds, either husband or wife ¹	11	= Religious, charitable, or educational organization account	The organization
4	= Adult and minor (joint account)	The adult or, if the minor is the only contributor, the minor ¹	12	= Partnership account held in the name of the business	The partnership
5	= Custodian account of a minor (Uniform Gifts to Minors Act)	The minor ¹	13	= Association, club, or other tax-exempt organization	The organization
6	= Account in the name of guardian or committee for a designated ward, minor, or incompetent person	The ward, minor, or incompetent person ¹	14	= A broker or registered nominee	The broker or nominee
7	= a. The usual revocable savings trust account (grantor is also trustee)	The grantor-trustee ¹	15	= Account with the Department of Agriculture in the name of a public entity (such as a State or local government, school district, or prison) that receives agricultural program payments	The public entity
	= b. So-called trust account that is not a legal or valid trust under State law	The actual owner ¹	<i>For the following code numbers, no social security number or employee identification number is required:</i>		
8	= Sole proprietorship account	The owner ²	16	= Account in the name of a foreign government.	
			17	= Account in the name of a nonresident alien not engaged in a trade or business in the United States.	
			18	= Account in the name of a public entity (such as a State or local government, school district, or prison) except for code number 15.	

¹ Underline the name of the person whose number you furnish.

² Show the name of the owner.

³ Underline the name of the legal trust, estate, or pension trust.