

Foreign Agricultural Service, USDA

§ 1580.503

§ 1580.501 Administration.

(a) The application process shall be carried out in the field by FSA county committees.

(b) FSA county committees and representatives do not have the authority to modify or waive any of the provisions of this part.

(c) The Administrator, may, by timely and appropriate public notification, modify non-statutory opening dates and deadlines for submitting petitions.

(d) The Administrator may authorize the FSA county committees to waive or modify non-statutory application deadlines or other program requirements in cases where lateness or failure to meet such other requirements by applicants does not adversely affect the operation of the program.

[69 FR 63318, Nov. 1, 2004]

§ 1580.502 Maintenance of records, audits and compliance.

(a) Persons making application for benefits under this program must maintain accurate records and accounts that will document that they meet all eligibility requirements specified herein, as may be requested by FSA. Such records and accounts must be retained for 2 years after the date of the final payment to the producer under this program.

(1) Acceptable production documentation may include copies of receipts, ledgers, income statements, deposit slips, register tapes, invoices for custom harvesting, records to verify production costs, contemporaneous measurements, truck scale tickets, fish tickets, landing reports, and contemporaneous diaries that are determined acceptable by the county committee.

(2) Acceptable income documentation shall include, as appropriate, copies of Internal Revenue Service Form 990-C, Farmers' Cooperative Association Income Tax Return; Form 1040, U.S. Individual Income Tax Return; Schedule C (Form 1040), Profit or Loss From Business; Schedule F (Form 1040), Profit or Loss From Farming; Form 1065, U.S. Return of Partnership Income; Form 1120, U.S. Corporation Income Tax Return; or Form 4835, Farm Rental Income and Expenses.

(b) At all times during regular business hours, authorized representatives of FSA, the United States Department of Agriculture, or the Comptroller General of the United States shall have access to the premises of the producer in order to inspect, examine, and make copies of the books, records, and accounts, and other written data as specified in paragraph (a) of this section.

(c) Audits of certifications of average adjusted gross income may be conducted as necessary to determine compliance with the requirements of this subpart. As a part of this audit, income tax forms may be requested and if requested, must be supplied. If a producer has submitted information to FSA, including a certification from a certified public accountant or attorney, that relied upon information from a form previously filed with the Internal Revenue Service, such producer shall provide FSA a copy of any amended form filed with the Internal Revenue Service with 30 days of the filing.

(d) If requested in writing by the United States Department of Agriculture or the Comptroller General of the United States, the producer shall provide all information and documentation the reviewing authority determines necessary to verify any information or certification provided under this subpart, including all documents referred to in §1580.301(c), within 30 days. Documentation may be submitted by facsimile, in person, or by mail. Failure to provide necessary and accurate information to verify compliance, or failure to comply with the subpart's requirements, will result in ineligibility for all program benefits subject to this subpart for the year or years subject to the request.

[68 FR 50049, Aug. 20, 2003, as amended at 69 FR 63318, Nov. 1, 2004]

§ 1580.503 Debarment and suspension.

The Government-wide Debarment and Suspension (Nonprocurement) regulations and Government Requirements for Drug-Free Workplace (Grants), 7 CFR part 3017—subparts A through E, apply to this part.