USDA FmHA
Form FmHA 1951-43
(Rev. 11-90)

ADJUSTMENT OF ACCOUNTS REFERRED FOR IRS OFFSET

COUNTY MAIL CODE (1)

NAME *(LAST)* (2) FIRST (3) MI (4)

AGENCY CASE NO. (5) 0 0

SOCIAL SECURITY NO. (6) 0 – –

TYPE OF UPDATE	TYPE OF LOAN	AMOUNT OF ADJUSTMENT	REASON CODE	TAX YEAR
(7)	(8)	$ (9) .	(01-14) *SEE FMI* (10)	(11) 1 9

REMARKS:

FmHA 1951-43 (Rev. 11-90)

Used by field offices to delete a borrower's account from IRS offset reporting or to report a change in borrower account status for borrowers who have been reported to IRS for offset. More than one borrower loan account may be reported using this form.

(see reverse)

PROCEDURE FOR PREPARATION : FmHA Instruction 1951-C.

PREPARED BY : County Supervisor.

NUMBER OF COPIES : Original and one.

SIGNATURES REQUIRED : None.

DISTRIBUTION OF COPIES : Original sent to Finance Office, mail code FC351. Copy to borrower's case file.

INSTRUCTION FOR PREPARATION

(1) COUNTY MAIL CODE
Enter your County Office's mail code.

(2) LAST NAME
Enter the last name of the borrower whose IRS reporting status is to be changed.

(3) FIRST NAME
Enter the first name of this borrower.

(4) MI
Enter the first letter of the middle initial of this borrower.

(5) CASE NO.
Enter the case number (state, county and borrower ID) of this borrower.

(6) SOCIAL SECURITY NO.
Enter the social security number of this borrower. The leading zero is required by IRS.

(7) TYPE OF UPDATE
Enter the following code:

0 – Decrease or deletion of amount originally reported to IRS.

(8) TYPE OF LOAN
Enter one of the following codes to note the borrower's loan type:

RH Single Family Housing (SFH) loan

FP Farmer Program (FP) loan

FH Both SFH and FP loans

(9) AMOUNT OF ADJUSTMENT
Enter the adjustment to be made to the amount referred for offset. A decrease in the amount to be offset will be processed by the Finance Office beginning the first week of January. The adjustment amount is the amount for this period only and should not include adjustment amounts previously submitted. If you are deleting a borrower from IRS offset, this amount must not be more than the original amount sent to IRS for offset. Do not enter a minus sign.

(10) REASON CODE
Enter the code of the reason for decrease or deletion:

General Codes

01 Account has been referred to OGC for foreclosure and, based on the legal opinion required by §1951.103(c), a collection by offset would jeopardize the litigation under State law. Existence of a foreclosure action pending flag is not a determining factor.

02 Account has been discharged in bankruptcy or is under the jurisdiction of a bankruptcy court and the debt has not been reaffirmed. Existence of a bankruptcy action pending flag is not a determining factor.

03 Account has a suspend code.

04 Account has been assigned to a collection agency.

05 Account is past due by less than $25, or if the borrower has multiple loans, the net amount past due is less than $25.

06 Borrower is a Federal employee and collection is feasible under salary offset.

07 Borrower was indebted to FmHA prior to entering full time active duty military service and the account is being serviced in accordance with FmHA Instruction 1950-C.

08 Account is current under a subject to approved adjustment (SAA).

Single Family Housing Borrowers:

Fund Codes: 36, 37, 46 and 47

09 Borrower has one loan and it is less than 3 monthly payments delinquent (or, if annual borrower, the equivalent of less than 3 monthly payments for annual payments past due) or more than 9 years delinquent.

10 Borrower has multiple loans, and the net amount past due is less than 3 monthly payments on the delinquent loans (or the equivalent of 3 monthly payments for annual payment borrowers).

11 Account is under a moratorium.

12 Account has an additional payment agreement (APA) in effect and payments under the APA are less than 3 months past due.

Farmer Program Borrowers:

Fund Codes: All funds codes less than 50 *except* 36, 37, 46, and 47

13 Borrower is a partnership or corporation and/or is identified in the accounting system by an Employer Identification Number (EIN) rather than a Social Security Number (SSN).

14 Account is less than 90 days past due.

15 Borrower has received any combination of Attachments 3 through 10 of Exhibits A of 1951-S and the borrower requested an appeal and the appeal has not been concluded, *OR* the borrower's account has not been accelerated.

(11) TAX YEAR
Enter zeros here.