

PROCEDURE REFERENCE : RD Instruction 1992-E.

PURPOSE : Used to notify borrowers that a payment made to an Agency in excess of \$10,000 has been reported to the IRS.

UNITED STATES DEPARTMENT OF AGRICULTURE
RURAL DEVELOPMENT
FARM SERVICE AGENCY
(location)

Date _____

(Inside Address)

Dear (Name of Borrower):

The attached form reporting a cash payment was sent to the Internal Revenue Service (IRS). During this calendar year, you have made (cumulative amount) in cash payments in excess of \$10,000 to the office at the above address.

This letter will serve as the report of total cash payments in excess of \$10,000 received as required by IRS regulations.

Please call this office at (telephone number) with any questions.

Sincerely,

(Name and Title of Responsible Official)