



U.S. DEPARTMENT OF AGRICULTURE



Identity Protection and Scam Avoidance:

FARM PRODUCTION AND CONSERVATION
FSA | NRCS | RMA | Business Center

Agenda

- Welcome/opening – Sarah Campbell
- Identifying official USDA/FSA communication – Sarah Campbell
- Power of Attorney form vs Information Release letter – Jody Kenworthy
- Free vs Fee based technical assistance – Janet Wright
- IRS – Tax related Identity Theft and Fraud – TAS Team
- Q&A
- Closeout

Official Communication Channels:

- GovDelivery
 - Must sign up at local office or farmers.gov website
 - Emailed directly from USDA email account
 - Can manage subscription at any time
- Social Media
 - Instagram, twitter etc.
 - Federal Government does not use TikTok
 - Official accounts are verified with the blue check
- Government Websites
- Postal Mail
- Text messages and newsletters



Identifying Official Communication

- Get program information through official channels
 - GovDelivery
 - .gov websites
 - Verified .gov social media accounts
- Paper based materials
 - Postcards and letters
 - Fact sheets, fliers etc.
- Phone calls
 - Come from your local office and staff you know
- Text messages and emails come only if you have subscribed



U.S. DEPARTMENT OF AGRICULTURE

Prince George's - Anne Arundel County Service Center - July 28, 2017

[Farm Service Agency](#) | [Natural Resources Conservation Service](#) | [Risk Management Agency](#)

- [USDA Offers Disaster Assistance for Producers Facing Inclement Weather](#)
- [USDA Supports Climate-Smart Ag, Equity and Domestic Food Production through Crop Insurance](#)
- [NRCS Refines Nutrient Management Strategies to Improve Conservation Outcomes](#)
- [Is the Noninsured Crop Disaster Assistance Program Right for You?](#)
- [USDA Offers Options for Signing and Sharing Documents Online](#)


USDA Offers Disaster Assistance for Producers Facing Inclement Weather

Severe weather events create significant challenges and often result in catastrophic losses for agricultural producers. Despite every attempt to mitigate risk, your operation may suffer losses. USDA offers several programs to help with recovery.

Identifying government websites:

- Federal websites end in .gov or .mil
- Links to nondiscrimination statement, accessibility, FOIA, press released etc. will be at the bottom
- Generally won't ask you to input sensitive information
- May have a login component using login.gov or E-auth

https://www.farmers.gov/working-with-us/taxes

 An official website of the United States government [Here's how you know](#) ^

[Translations](#) | [Service Centers](#) | [Contact](#)

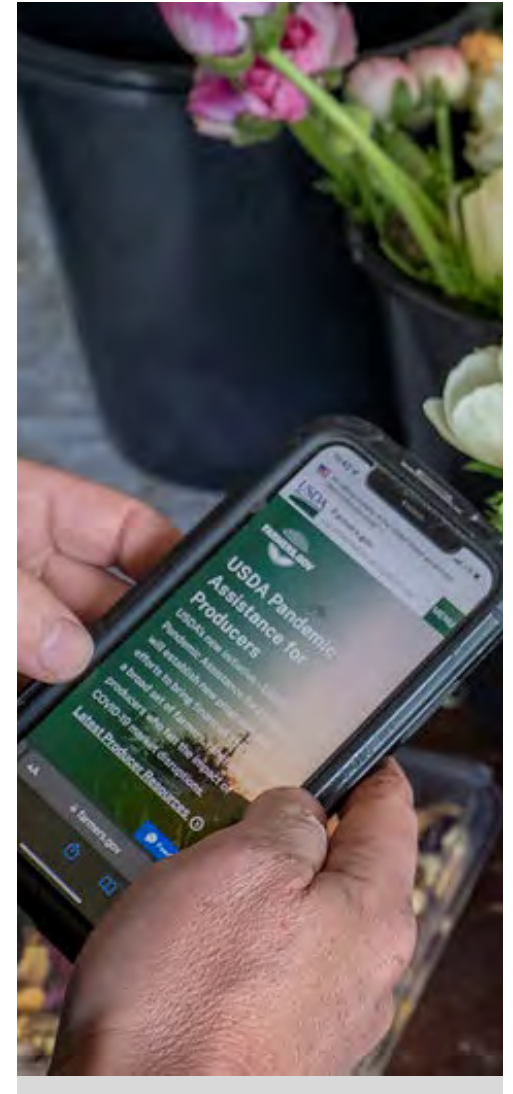


The .gov means it's official.

Federal government websites always use a .gov or .mil domain. Before sharing sensitive information online, make sure you're on a .gov or .mil site by inspecting your browser's address (or "location") bar.



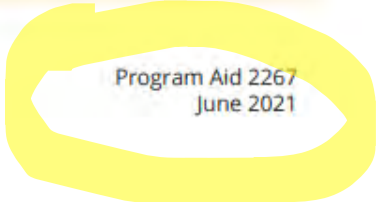
This site is also protected by an SSL (Secure Sockets Layer) certificate that's been signed by the U.S. government. The [https://](#) means all transmitted data is encrypted — in other words, any information or browsing history that you provide is transmitted securely.



Paper based materials:

- USDA mailings, postcards, Factsheets etc. share common features such as:
 - Official USDA logo (usually in upper left corner)
 - Nondiscrimination statement
 - Common/standardized templates that include dates
- Letters to producers will have local service center contact info and have a USDA employee's name in the signature line (often the County Executive Director)
- Mail comes addressed to a producer or farm

1. **Keep in touch with your local office.** Let us know if your business changes or you experience a disaster or hardship.
2. **Keep in touch with your local office.** Let us know if your business changes or you experience a disaster or hardship.
3. **Learn about self-service options.** Create a farmers.gov account to manage some of your USDA business online.



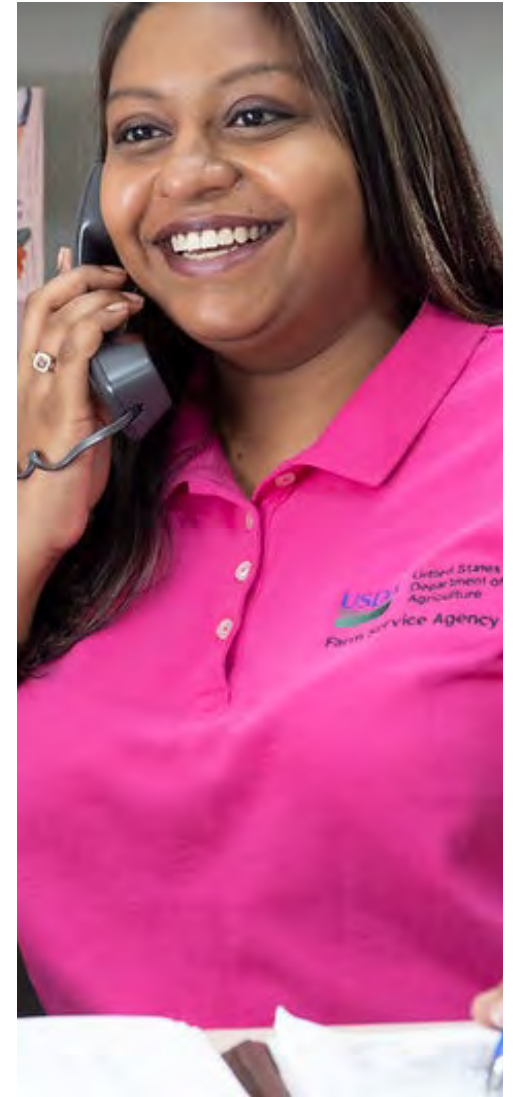
MORE INFORMATION

Learn more at farmers.gov/newfarmers.

USDA is an equal opportunity provider, employer and lender.

Contacted by USDA?

- Phone calls and communications regarding your applications, farm, etc. will come from your local office staff
- USDA headquarters employees will not cold call you
- USDA employees don't ask for sensitive information over the phone
- USDA employees have .gov email addresses
- Official applications and paperwork can be mailed, handed over to the local office, or submitted online using secure methods
- Box/One Span for signatures
- Encrypt documents you send to USDA employees
- You can always verify with the local office if someone has contacted you and you aren't sure about the interaction!
- If you are contacted for official USDA business such as a confidential survey or the Ag Census the enumerator will be able to give you identifying information and will have an official ID



Power of Attorney Form vs Information Release Letter

- Producers wanting to appoint an attorney-in-fact to act on their behalf for FSA and CCC programs must complete FSA-211
- A separate FSA-211 shall be completed for each grantor and each attorney-in-fact.
- FSA-211 may be used to appoint an attorney-in-fact to act on behalf of the grantor for
 - FCIC-insured crops
 - all current and all future FSA, CCC, and NRCS programs, except farm loan programs.
- FSA-211 gives the attorney-in-fact (grantee) access to the grantor's information that pertains only to the programs checked in the FSA-211



Power of Attorney Form vs Information Release Letter

FSA-211
(06-30-23)

U. S. DEPARTMENT OF AGRICULTURE
Farm Service Agency – Natural Resources Conservation Service -
Commodity Credit Corporation - Federal Crop Insurance Corporation – Risk Management Agency

POWER OF ATTORNEY

THE UNDERSIGNED does hereby appoint the following grantee:
(1) _____ of the following address: (2) _____
_____ in the county of: (3) _____ in the State of: _____
(4) _____ the attorney-in-fact for (5) _____
(insert grantor's name) in connection with the Farm Service Agency, Natural Resources Conservation Service Agency, or Commodity Credit Corporation programs checked below. **NOTE: This power of attorney form is not valid for FSA Farm Loan Program purposes.**

| | |
|---|---|
| <p>A. FSA, NRCS and CCC PROGRAMS <i>(Check applicable programs)</i></p> <p><input type="checkbox"/> 1. All current programs.</p> <p><input type="checkbox"/> 2. All current and all future programs.</p> <p><input type="checkbox"/> 3. Agricultural Risk Coverage/Price Loss Coverage (ARC/PLC).</p> <p><input type="checkbox"/> 4. Biomass Crop Assistance Program (BCAP).</p> <p><input type="checkbox"/> 5. Tree Assistance Program(TAP).</p> <p><input type="checkbox"/> 6. Livestock Indemnity Program (LIP).</p> <p><input type="checkbox"/> 7. Livestock Forage Disaster Program (LFP).</p> <p><input type="checkbox"/> 8. Emergency Assistance for Livestock Honey Bees, and Farm-Raised Fish (ELAP).</p> <p><input type="checkbox"/> 9. Noninsured Crop Disaster Assistance Program (NAP).</p> | <p>B. TRANSACTIONS for FSA, NRCS, and CCC PROGRAMS <i>(Check applicable actions)</i></p> <p><input type="checkbox"/> 10. Marketing Assistance Loans and Loan Deficiency Payments.</p> <p><input type="checkbox"/> 11. Margin Protection Program for Dairy Producers (MPP/Dairy).</p> <p><input type="checkbox"/> 12. Farm Storage Facility Loan Program.</p> <p><input type="checkbox"/> 13. Conservation ReserveProgram (CRP).</p> <p><input type="checkbox"/> 14. NRCS Conservation Programs.</p> <p><input type="checkbox"/> 15. Emergency Conservation Program (ECP).</p> <p><input type="checkbox"/> 16. Emergency Forest Restoration Program (EFRP).</p> <p><input type="checkbox"/> 17. Other <i>(Specify)</i>: _____</p> |
|---|---|

This form may also be used to grant authority to an attorney-in-fact to act on the grantor's behalf with respect to FCIC crop insurance policies. Checking any of the FCIC transactions does not have any impact as to the FSA, NRCS or CCC transactions checked above:

| | |
|--|--|
| <p>C. INSURED CROPS/STATE/COUNTY <i>(Enter "All" or specify each crop, state, county and year(s))</i></p> <p>1. _____</p> <p>2. _____</p> <p>3. _____</p> <p>4. _____</p> | <p>D. CROP INSURANCE TRANSACTIONS <i>(Check applicable actions)</i></p> <p><input type="checkbox"/> 1. All actions.</p> <p><input type="checkbox"/> 2. Making applications for insurance.</p> <p><input type="checkbox"/> 3. Reporting crop acreage and production reports.</p> <p><input type="checkbox"/> 4. Reporting a notice of damage or loss and making claim for indemnity.</p> <p><input type="checkbox"/> 5. Making transfers and cancellations.</p> <p><input type="checkbox"/> 6. Making contract changes.</p> <p><input type="checkbox"/> 7. Other <i>(Specify)</i>: _____</p> |
|--|--|

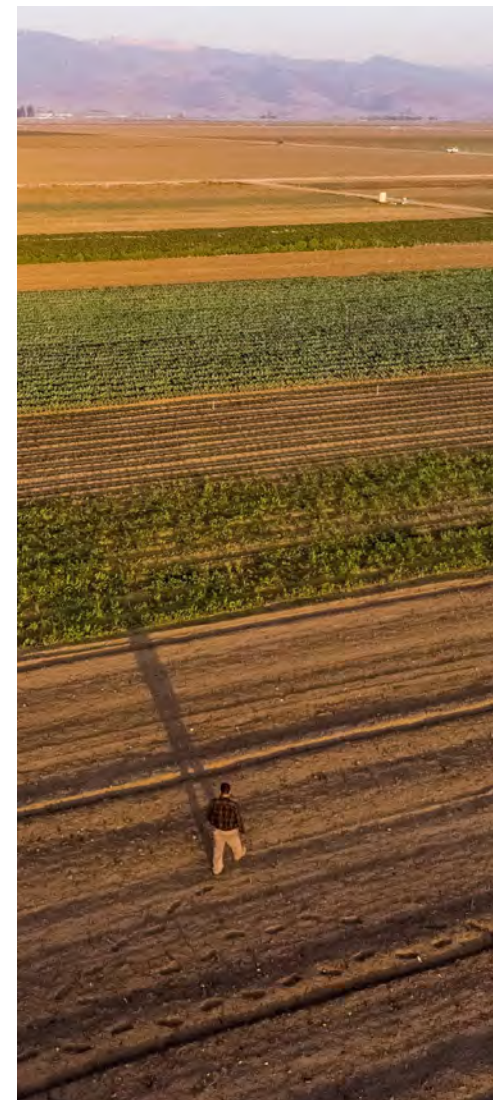
This Power of Attorney is valid in all counties in the United States unless otherwise noted. This power of attorney shall remain in full force and effect until (1) written notice of its revocation has been duly served upon FSA, NRCS or CCC as appropriate; (2) death of the undersigned grantor; or (3) incompetence or incapacitation of the undersigned grantor. The undersigned grantor shall provide separate written notice of revocation to the applicable crop insurance agent. This power of attorney shall not be effective until properly executed and served to a USDA Service Center.



Power of Attorney Form vs Information Release Letter

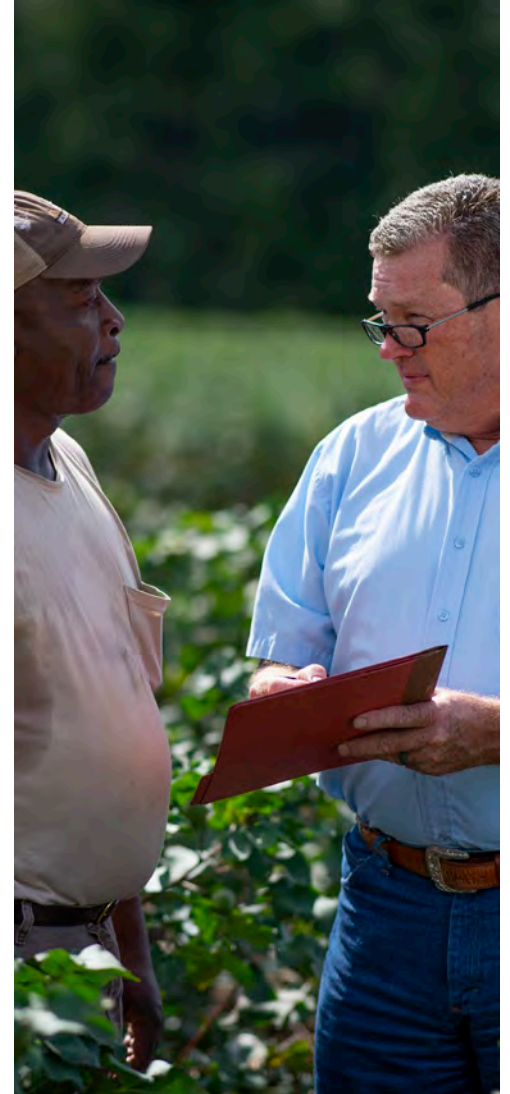
- The operator may request the **Cooperator*** be included in communications between the producer and the local County Office.
- This requires the producer to provide a signed request to the local County Office for their files. This request must include:
 - Date
 - Producer's Name
 - Cooperator's Name and Contact Information
 - Information to be released – can be specific to a program or time period or a general statement of release
 - Producer's Signature
- This letter is **not** a Power of Attorney (POA). Cooperators will never complete and sign applications, make decisions, or collect program payments on behalf of the operator.

**must have an active cooperative agreement with FSA*



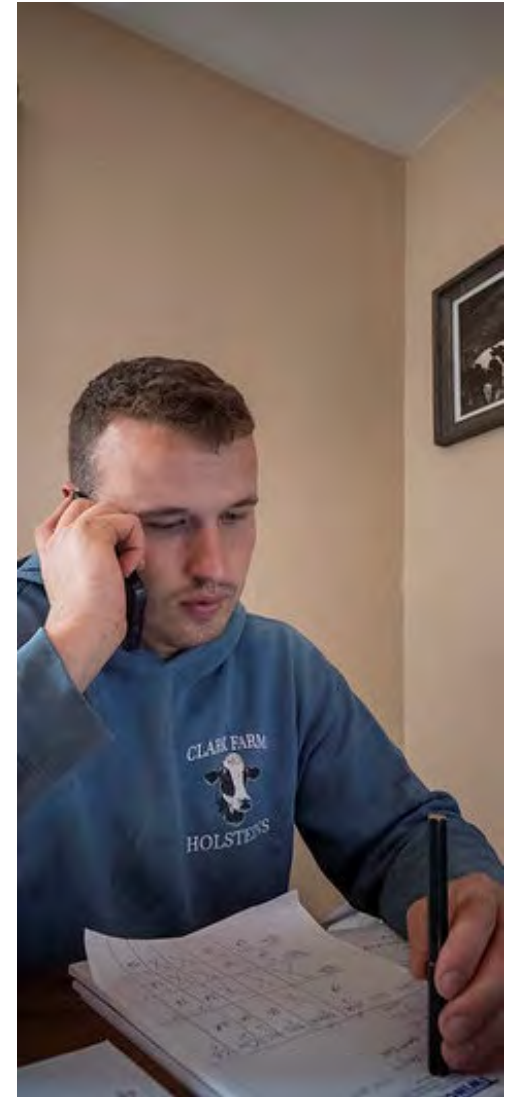
Technical Assistance

Technical Assistance – activities and services generally provided on a one-on-one basis, with assistance tailored to address the specific needs of the individual

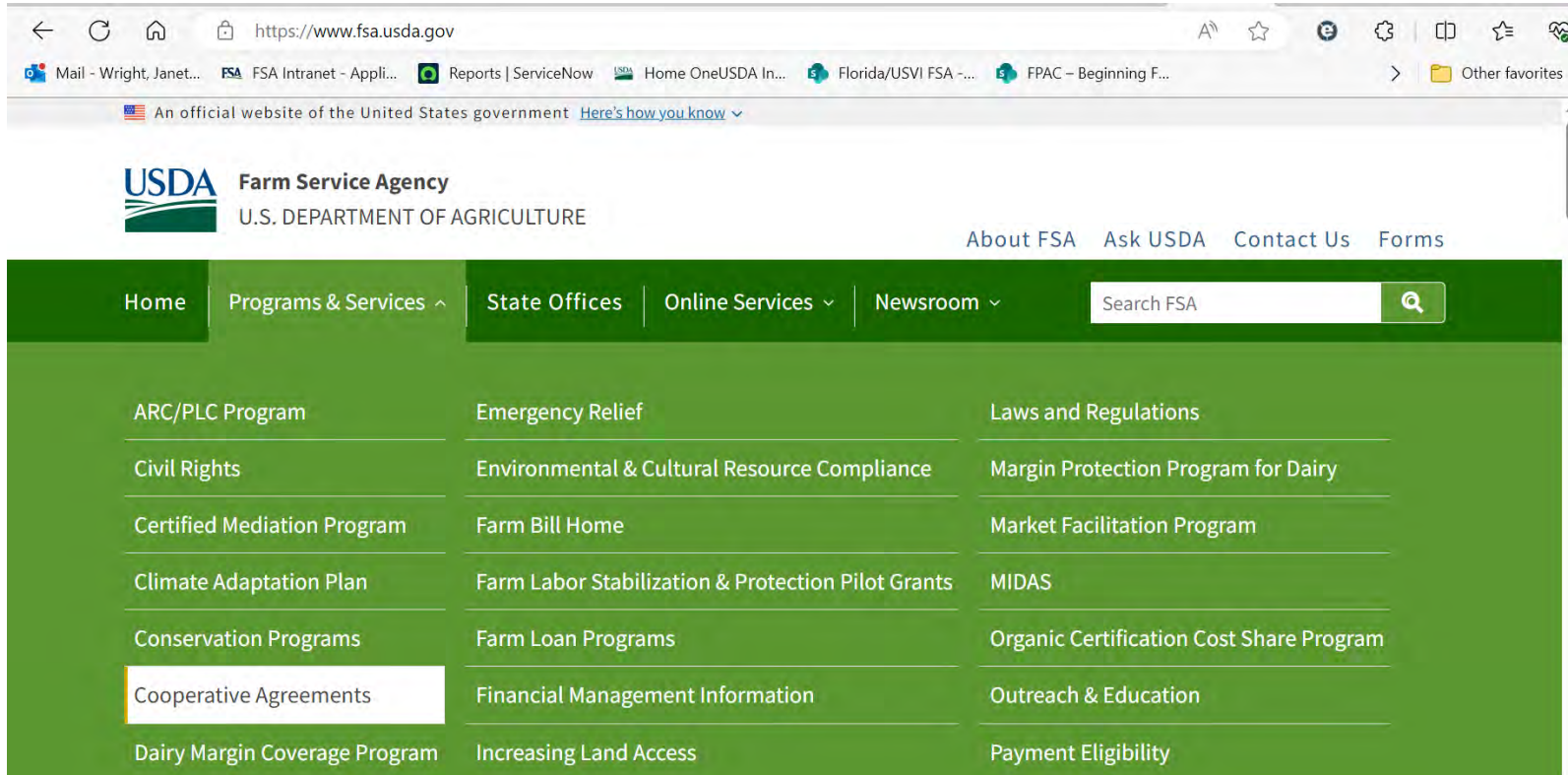


USDA Cooperators

Cooperative Agreement – contract between USDA and nonprofit organization to provide technical assistance to USDA customers.



USDA Cooperators Webpage



<https://www.fsa.usda.gov/programs-and-services/cooperative-agreements/index#coopAgree>

Verifying official partners

- USDA discloses cooperators and organizations it has engaged to assist with applications and technical assistance
- You can verify these lists on official USDA websites and Fact Sheets

<https://www.farmers.gov/loans/inflation-reduction-investments/assistance-experienced-discrimination>

[Frequently Asked Questions](#)

[Additional Resources](#)

How the Process Will Work

The IRA specifies this assistance must be delivered to impacted producers by nongovernmental vendors. In May, USDA signed contracts with three vendors who, together, constitute a national administrator. The vendors are working together to solicit applications from eligible farmers, provide technical assistance, and help with applications (following rules set by USDA).

The vendors include:

- Midtown Group, serving as the national administrator;
- Windsor Group, serving producers in the eastern regions of the U.S.; and
- Analytic Acquisitions, serving the western regions.

The national administrator will manage all aspects of the application process including marketing and outreach while the regional hubs will conduct outreach and technical assistance in addition to providing technical assistance for applications.

The vendors are opening regional locations; they and USDA are working closely with community organizations across the country who are known and trusted by producer communities, including:

- [AgrAbility](#)
- [Farmer Veteran Coalition](#)
- [Farmers' Legal Action Group](#)



Discrimination Financial Assistance Program

Have you experienced discrimination in USDA farm lending?

Section 22007 of the Inflation Reduction Act authorized \$2.2 billion in financial assistance to farmers and ranchers who experienced discrimination in USDA Farm Loan Programs prior to January 1, 2021.

Application Deadline

- October 31, 2023
- The application is free
- Free technical assistance is available



USDA is an equal opportunity provider, employer, and lender.

How to Apply Online

Visit 22007.apply.gov to access the application, e-file, and to find resources near you.

In-person
USDA DFAP local offices are a network of brick-and-mortar locations where you can connect with in-person agents for help with applications, and where you can drop off a complete application. Office hours and locations can be found at 22007.apply.gov.

Get Assistance Call Center

Telephone assistance is available. Live agents are available and eager to help with questions about applications at 1-800-721-0970, from 8 a.m. ET to 8 p.m. PT seven days a week, except for federal holidays.

Partner Organizations
USDA has ensured that groups with extensive experience conducting outreach to farm organizations are able to support individuals who may be eligible for the program. These groups include [AgrAbility](#), the [Farmer Veteran Coalition](#), [Farmers' Legal Action Group](#), [Federation of Southern Cooperatives](#), [Intertribal Agriculture Council](#), [Land Loss Prevention Program](#), [National Young Farmers Coalition](#), and [Rural Coalition](#). Applicants may also reach out to these groups for further information and assistance.

Free and Fee-based

| USDA | Third-Party Providers |
|---|--|
| Employees and Cooperators | Employees from the private sector |
| Always Free | Probably fee-based services |
| Direct access to USDA specialists | Access to all publicly provided information |
| Will never make decisions on behalf of the customer | Contract with customer sometimes require POA |
| Will never receive program or loan payment | Business model sometimes requires payments to go to 3 rd party so initial payments can be taken off the top |

* Customers have the right to select the type of assistance they would like to receive.



Identity Theft and Fraud Detection

Updated 2023



TAXPAYER
ADVOCATE
SERVICE
YOUR VOICE AT THE IRS

1

TAS Leadership

Erin M. Collins
National Taxpayer Advocate



TAXPAYER
ADVOCATE
SERVICE
YOUR VOICE AT THE IRS

2

About TAS – Who We Are

- Independent organization within the IRS
- Provide free service to all eligible taxpayers
- No income limits for eligibility

*Your Voice
at the IRS*



3

ABOUT TAS

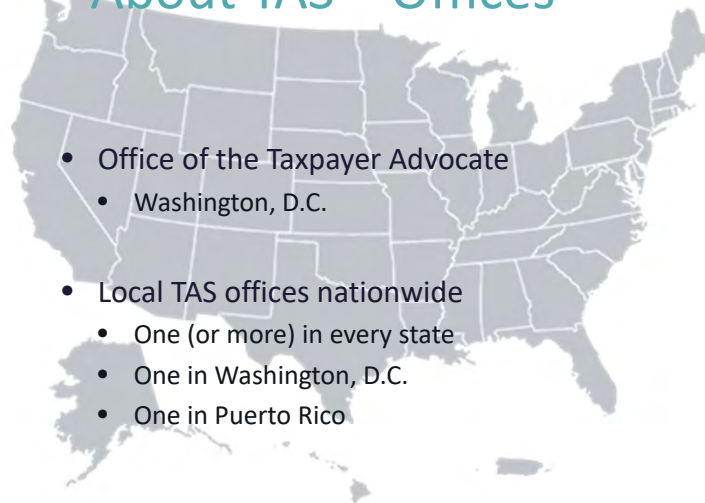
TAS Functions by Law

- Assist taxpayers in resolving tax problems with the IRS
- Identify areas where taxpayers have problems dealing with the IRS
- Propose changes in the administrative practices of the IRS to mitigate problems
- Identify potential legislative changes to mitigate such problems



4

About TAS – Offices



- Office of the Taxpayer Advocate
 - Washington, D.C.
- Local TAS offices nationwide
 - One (or more) in every state
 - One in Washington, D.C.
 - One in Puerto Rico

*Your Voice
at the IRS*

TAXPAYER
ADVOCATE
SERVICE

5

About TAS – What We Do

- Protect taxpayer rights
- Help taxpayers where a system failed to operate as intended or efforts failed to resolve the problem within the IRS.

*Your Voice
at the IRS*

TAXPAYER
ADVOCATE
SERVICE

6

Taxpayer Bill of Rights

= *YOUR RIGHTS*


TAXPAYER
BILL OF RIGHTS


A FRAMEWORK FOR EFFECTIVE TAX ADMINISTRATION

- The Right to* Be Informed
- The Right to* Quality Service
- The Right to* Pay No More than the Correct Amount of Tax
- The Right to* Challenge the IRS's Position and Be Heard
- The Right to* Appeal an IRS Decision in an Independent Forum
- The Right to* Finality
- The Right to* Privacy
- The Right to* Confidentiality
- The Right to* Retain Representation
- The Right to* A Fair and Just Tax System

Learn more at www.irs.gov/taxpayerrights

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Department of the Treasury Internal Revenue Service. www.irs.gov





7

IRS Dirty Dozen Tax Scams - 2023

1. Employee Retention Credit claims
2. Phishing (email) and Smishing (text messages)
3. Online account help from third-party scammers
4. False Fuel Tax Credit claims
5. Fake charities
6. Unscrupulous tax return preparers

[IRS wraps up 2023 Dirty Dozen list; reminds taxpayers and tax pros to be wary of scams and schemes, even after tax season | Internal Revenue Service](#)



7. Social media: Fraudulent form filing and bad advice
8. Spearphishing and cybersecurity for tax professionals
9. Offer in compromise mills
10. Schemes aimed at high-income filers (misuse of Charitable Remainder Trusts & monetized installment sales)
11. Bogus tax avoidance strategies (micro-captive insurance arrangements & syndicated conservation easements)
12. Schemes with international elements (offshore accounts and digital assets; Maltese individual retirement arrangements misusing treaty; Puerto Rican and foreign captive insurance)

8

Other Scams and Fraud

➤ Mailings impersonating National Taxpayer Advocate and TAS

➤ IR-2023-123, July 3, 2023

WASHINGTON — The Internal Revenue Service warned taxpayers today to be on the lookout for a new scam mailing that tries to mislead people into believing they are owed a refund.



9

Return Preparer Misconduct vs. Identity Theft

The IRS distinguishes between return preparer misconduct and ID theft.

Return Preparer Misconduct: Behavior that involves orchestrated preparation and filing of false original or amended income tax returns.



10

What is Identity Theft?

Identity theft occurs when someone uses your personal information, such as your name, Social Security number (SSN), individual taxpayer identification number (ITIN), or other identifying information to commit fraud or other crimes.



11

How do you know if you've been a victim and if your tax records have been affected?

Identity thieves use legitimate taxpayers' identities to file tax returns and claim refunds.

- The identity thief:
 - typically files electronically
 - typically files early in the filing season
- If your return is rejected, it may be because a return has already been filed using the same Social Security number.



12

How do you know... (continued)

You may:

- Receive an IRS letter inquiring about a suspicious tax return that you did not file;
- Be unable to e-File your tax return because someone else already used your SSN;
- Receive a tax transcript in the mail that you did not request;
- Receive an IRS notice saying an online account has been created in your name or that your existing online account has been accessed or disabled when you took no action;



13

How do you know... (continued)

- Receive an IRS notice that you owe additional tax, had a refund offset to another account or have had collection actions taken against you for a tax return you did not file;
- Have received an IRS notice that the IRS issued you a Recovery Rebate Credit or Economic Impact Payment, but you did not receive the payment;
- Have been assigned an employer identification number but you did not request it;
or
- IRS records indicate you received wages or other income from an employer for whom you did not work (*e.g.*, a Form W-2 from an employer you don't recognize).



14

What to do if you are an identity theft victim

1. Respond immediately to any IRS notice; call the number provided.
2. Complete IRS Form 14039, Identity Theft Affidavit, if instructed.
3. Contact the IRS Identity Theft Victims Assistance (IDTVA) specialized teams at 800-908-4490.
4. Report identity theft to the Federal Trade Commission.



15

What to do if you are an identity theft victim (continued)

5. Contact the Social Security Administration.
6. Contact the fraud department at one of the major credit bureaus: Experian, Equifax, or TransUnion.
7. Notify your financial institutions.
8. Contact your state tax agency for additional steps to take at the state level.
9. File a report with your local police department



16

What is an Identity Protection Personal Identification Number

- An Identity Protection Personal Identification Number (IP PIN) is a unique six-digit number that prevents someone else from filing a tax return using your SSN or Individual Taxpayer Identification Number (ITIN).
- The IP PIN is valid for one year. Each January, a new IP PIN must be obtained.



17

How to Obtain an IP PIN

- Online at Get An IP PIN on IRS.gov
- File Form 15227, Application for an Identity Protection Personal Identification Number
- In person at a Taxpayer Assistance Center



18

How you can protect your records

- ✓ Always use security software with firewall and anti-virus protections.
- ✓ Use strong passwords for access to your software programs.
- ✓ Always use multi-factor authentication.
- ✓ Apply for an IRS IP PIN.
- ✓ Learn to recognize and avoid phishing emails, threatening calls and texts from thieves posing as legitimate organizations such as your bank, credit card companies and even the IRS.
- ✓ Do not click on links or download attachments from unknown or suspicious emails.



19

How you can protect your records (continued)

- ✓ Protect your personal information and that of any dependents.
- ✓ Don't routinely carry Social Security cards and make sure your tax records are secure.
- ✓ Review your bank statements for fraudulent activity.
- ✓ Request a copy of your credit report and review for fraudulent activity.
- ✓ See Publication 4524, *Security Awareness for Taxpayers*, to learn more.



20

IRS ID Theft and Fraud Detection Programs

- The **Taxpayer Protection Program (TPP)** is a process where the IRS uses a series of filters to stop certain tax returns it suspects are filed by an identity thief. The IRS will not issue a refund for a return selected by the TPP until the taxpayer can verify his or her identity.
- The **Pre-Refund Wage Verification Hold program** is a process where the IRS uses a series of complex screening filters to detect and prevent tax refund fraud. When a return is flagged by the IRS's fraud detection system, the refund is held until the income and withholding information reported on the return can be verified.



21

Taxpayer Protection Program Contact Letters

The IRS will issue one of four letters:

- Letter [5071C](#), *Potential Identity Theft During Original Processing with Online Option*;
- Letter [4883C](#), *Potential Identity Theft during Original Processing*;
- Letter [5447C](#), *Potential Identity Theft during Original Processing; Foreign Address; or*
- Letter [5747C](#), *Potential Identity Theft during Original Processing - TAC AUTH ONLY.*



22

Pre-Refund Wage Verification Hold Notifications

The IRS will issue one of the following:

- **Notice CP 05:** *We're holding your refund until we finish reviewing your tax return*
- **Letter 4464C:** *Questionable Refund Hold*



23

Identity Theft & Fraud Detection: Continuing TAS Efforts

The NTA continues to raise identity theft victim assistance and fraud detection concerns.

- Annual Reports to Congress
- Fiscal Year Objectives Reports
- Congressional testimony



24

IDT Systemic Advocacy Objectives

- Advocate for the widespread use of secure technology for taxpayers to submit documents
- Systemic Advocacy Management System (SAMS)



25

IRS and TAS IDT Resources

- ✓ IRS Identity Theft Central web page:
<https://www.irs.gov/identity-theft-central>
- ✓ IRS's Identity Theft victim assistance toll-free number: **800-908-4490**
- ✓ TAS's ID Theft Get Help page:
<https://www.taxpayeradvocate.irs.gov/get-help/issues-errors/identity-theft/>



26

Efforts to Help ID Theft Victims

TAS works with the IRS to assist ID theft victims in the following ways:

- Taxpayers with an economic burden/financial hardship generally meet TAS case acceptance criteria, where we will help you resolve the issue with the IRS.
- Taxpayers affected due to the way IRS systems work (called systemic burdens) are referred to the Identity Protection Specialized Unit (IPSU) for further assistance.



27

Report Scams, Phishing and Fraud

- To report suspicious activities to the IRS, email phishing@irs.gov
- You can also report people impersonating an IRS employee to the Treasury Inspector General for Tax Administration (TIGTA) by visiting https://www.treasury.gov/tigta/contact_report_scam.shtml
- To view current IRS Tax Scams/Consumer Alerts, visit <https://www.irs.gov/newsroom/tax-scams-consumer-alerts>



28

WHEN TO COME TO TAS FOR TAX ACCOUNT HELP

In general, come to us when:

- You are experiencing a financial/economic hardship or facing an immediate threat of adverse action.
- You are unable to resolve your issue through normal IRS channels.
- You have tried to contact the IRS, but no one has responded, or the IRS hasn't responded by the date promised.

Learn more about eligibility at:

<https://www.taxpayeradvocate.irs.gov/can-tas-help-me-with-my-tax-issue/>



29

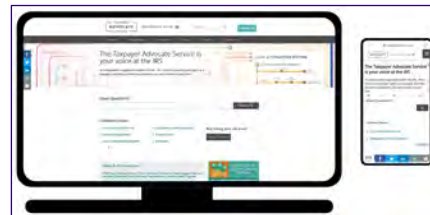
HOW TO CONTACT TAS FOR HELP

Use the “Can TAS help me with my tax issue?” tool:


<https://www.taxpayeradvocate.irs.gov/can-tas-help-me-with-my-tax-issue/>

If the answer is yes:

- Fax or call your Local Taxpayer Advocate listed in Publication 1546, Your Voice at the IRS, or visit: <https://www.taxpayeradvocate.irs.gov/contact-us/>
- Call the National Taxpayer Advocate Case Intake Line: 877-777-4778
- Download Form 911, Request for Taxpayer Advocate Service Assistance: <https://www.irs.gov/pub/irs-pdf/f911.pdf>



30



Other TAS Programs

Low Income Taxpayer Clinics

- LITCs represent low-income taxpayers who have a controversy with the IRS, and provide education and outreach to taxpayers who speak English as a second language
- LITCs provide services for free or no more than a nominal fee (except for reimbursement of actual costs incurred)
- Find the nearest LITC at: www.irs.gov/advocate/low-income-taxpayer-clinics/low-income-taxpayer-clinic-map

TAXPAYER
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31

Want to Know More?

For more information, visit:


- taxpayeradvocate.irs.gov/
- es.taxpayeradvocate.irs.gov/ (Spanish)
- taxpayeradvocate.irs.gov/get-help/roadmap/
- taxpayeradvocate.irs.gov/tax-professionals/


Subscribe to our monthly newsletter:


- taxpayeradvocate.irs.gov/contact-us/subscribe-to-tas/


**The Taxpayer
Advocate Service
is
YOUR VOICE
AT THE IRS**

GET CONNECTED


YourVoiceAtIRS


YourVoiceAtIRS


TASNTA


www.TaxpayerAdvocate.irs.gov/blog

TAXPAYER
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YOUR VOICE AT THE IRS

32