

Attachment D. FY 2017 Budget Object Class (BOC) Codes for Easement Related Programs in the NRCS Accounting System

BOC	BOC Title	Stewardship Land	Applicable BOCs							1099 Reporting via FMFI
			EWPP-FPE	FRPP FY 06-08 NRCS listed as Grantee on Deed	FRPP NRCS NOT on Deed	GRP NRCS on Deed	GRP NRCS NOT on Deed	HFRP	WRP	
	2008 Farm Bill Easement Programs									
	2104 Farm Bill Easement Programs			NA	ALE	NA	ALE and ALE GSS	HFRP	WRE	
2540	Contractual Services – Other (appraisal costs US (NRCS) NOT on deed)	NO								MISC
3201	Contractor restoration costs, easements	YES								MISC
3202	Easement Acquisition, Permanent Easements	YES								None*
3203	Easement Acquisition, 30-year Easements	YES								None*
3204	30-Year Contracts, Indian Lands	NO								None*
3212	Landowner restoration costs, easement	YES								G
3213	Appraisal costs, including market survey	YES								MISC
3214	Survey costs	YES								MISC
3215	Closing and related costs, including preliminary title and environmental due diligence record searches	YES								MISC

BOC	BOC Title	Stewardship Land	Applicable BOCs							1099 Reporting via FMMI
			EWPP-FPE	FRPP FY 06-08 NRCS listed as Grantee on Deed	FRPP NRCS NOT on Deed	GRP NRCS on Deed	GRP NRCS NOT on Deed	HFRP	WRP	
	2008 Farm Bill Easement Programs									
	2104 Easement Programs			NA	ALE	NA	ALE and ALE GSS	HFRP	WRE	
3216	Maintenance/repair costs on easements	YES								MISC
3217	Management costs	YES								MISC
3218	Enhancement costs	YES								MISC
3219	Maintenance/repair costs for non-easement enrollments	NO								MISC
4115	Project agreement	NO								None
4116	Contracts/agreements with individuals Restoration agreements without the purchase of an easement	NO							 WRP Only	G

NOTES:

Stewardship land, including costs related to purchasing the easement, is reported when the United States is listed as a grantee on the easement deed. The BOC entered in FMMI generates the stewardship land entries in the financial system.

The “1099 Reporting” column identifies the type of Internal Revenue Service (IRS) 1099 form generated from the FMMI payment. IRS-1099 reporting, generated from payment transactions in the NRCS accounting system, requires that the BOC and the vendor record be identified as IRS reportable. Payment transactions meeting the BOC and vendor record criteria are interfaced to the National Finance Center’s (NFC) system which calculates and consolidates transactions for issuing the IRS-1099 Form to payees and reporting the transactions to IRS.

*The FMMI IRS reporting module does not have the capability of issuing the IRS-1099-S, “Proceeds from Real Estate Transactions,” so the IRS-1099-S must be prepared manually, either by NRCS or another party (e.g., the closing agent or title company).