

# Checklist for Streamlined Safe Harbor Boundary Line Adjustment Amendment Request

Use this checklist when submitting a request to the NRCS Easement Programs Division for a safe harbor boundary line adjustment language amendment (pursuant to IRS Notice 2023-30) to ensure that all required supporting documentation has been included.

## Important Notes:

- NRCS will not review or approve requests to incorporate the safe harbor extinguishment clause provided in IRS Notice 2023-30. The extinguishment safe harbor clause has **not** been approved by IRS for use by with NRCS easements.
- NRCS will not review or approve requests that do not include or respond to each item required by this checklist.
- NRCS will not guarantee review of any requests received after **5pm ET June 30, 2023**.
- All requests must be submitted by email to [NRCS.ProgramAgreements@usda.gov](mailto:NRCS.ProgramAgreements@usda.gov) with the subject line header "**Boundary line expedited modification request.**"

Easement ID #:

NRCS Easement Program:

Entity:

Landowner(s):

State:

## REQUIRED EXHIBITS:

Written Landowner Request (*copy of email is acceptable*)

Copy of Original Recorded Easement Deed

Draft Deed/Deed Exhibits (*.doc or .docx formatted document showing "red line" changes*)

Project Letter from Entity which responds to each of the following:

- Entity's approval of proposed amendment;
- Confirmation that Entity will email an electronic copy of the recorded deed within 30 days of receipt of such recording to [NRCS.ProgramAgreements@usda.gov](mailto:NRCS.ProgramAgreements@usda.gov);
- Acknowledgement that Landowner and/or Entity are responsible for recording and all costs related to the execution of any approved amendment; and
- Acknowledgement that Landowner has been made aware that any decision to approve or deny a request to amend an easement deed is a discretionary action for NRCS and does not create any appeal rights.

Letter from Entity Legal Counsel that attests to all of the following:

- Confirmation that Entity has incorporated the following NRCS required amendment language verbatim and removed all other boundary line adjustment terms from the deed;  
*"Pursuant to IRS Notice 2023-30, Grantor and Grantee agree that boundary line adjustments to the real property subject to the Easement may be made only pursuant to a judicial proceeding to resolve a bona fide dispute regarding a boundary line's location. Any such boundary line adjustment must also be approved by the United States as an amendment to the Easement in accordance with Section \_\_\_."*
- The proposed amendment will not affect recording priority or, alternatively, that the necessary subordination(s) have been secured to maintain existing priority;
- No other deed terms beyond the boundary line safe harbor amendment are being modified; and
- If easement, in whole or part, is incorporated or held by a trust or other legal entity that counsel has evidence that signatory has authority to bind corporation, trust, or other form of legal entity.