INSTRUCTIONS & CHANGE OF OWNERSHIP/MANAGEMENT PACKET

Dear Landlord,

This “Change of Ownership/Management Packet” is in two (2) parts:

PART 1
KEEP FOR OWNER/LANDLORD RECORDS:
1. Instructions for completing Change of Ownership/Management Packet, including:
   • Instructions for required documents that must be completed and returned to Housing Authority
   • General program information

PART 2
PLEASE RETURN TO THE HOUSING AUTHORITY:
1. Proof of Ownership of property
2. Tenant Listing
3. Acceptance of Assignment of HAP Contract
4. Direct Deposit Authorization Form – 1 page ^
5. IRS Form W-9 – 2 pages ^
6. Economic Disclosure Statement – 1 page ^
7. Management Company Agreement, if applicable

^ - Document is available on the Housing/Rent Cafe
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PART 1
INSTRUCTIONS

Proof of Ownership
This is a required Program document. Only ONE of the following documents is needed: (a) Warranty Deed, (b) Closing Statement, (c) most recent Property Tax Bill showing owner and property address, (d) any other municipal or court document that conveys ownership of the property, (i.e., Receivership and Trust documents). Please note that proof of ownership is required for EVERY packet submitted.

Tenant Listing
A list of tenants under the new ownership/management. The list must include the tenant name and full address of the unit. The tenant “t-code” is desirable if known, but not required.

Acceptance of Assignment of HAP Contract
When a change of ownership is completed, this is a required document that new owners complete to receive future HAP payments.

Direct Deposit Authorization Form
The Housing Authority requires direct deposit of Housing Assistance Payments. This is a Required DHA/KHA form for that purpose. It must be completed and signed by the property owner or their agent. You must also attach a copy of a VOIDED CHECK to the form.

IRS Form W-9
This is a required Program form. It must be completed and signed by property owner or their agent as appropriate. The name listed on ALL ownership documents, including the IRS Form W-9 must match, including those on banking documents and typically for the correspondence recipient. The Housing Authority uses that information to confirm who is authorized to receive W-9 on an annual basis, monthly assistance payments and correspondences.

^ - Document is available on the Housing/Rent Cafe
Economic Disclosure Statement
This is a required Program form and must be completed in its ENTIRETY, signed & dated by the property owner or their agent.

Management Agreement
In certain situations, this is a required Program document. If a management company is contracted to receive payments and/or correspondences, a document to that effect is required.

^ - Document is available on the Housing/Rent Cafe
GENERAL PROGRAM INFORMATION
There are eight steps involved in the Housing Choice Voucher process before a family is provided with housing assistance. The owner does not become involved until Step 4.

Step 1. Application

Step 2. Eligibility Determination/ Issuance of Voucher

Step 3. Housing Search

Step 4. Tenant Selection – The household will complete any application paperwork required by the property owner. Property owners should conduct their own screening and follow the same non-discriminatory procedures they would use for any non-assisted applicant applying to rent their property.

Step 5. Request for Tenancy Approval (RFTA) – The property owner and their prospective tenant will complete and sign the RFTA form and attach an unsigned copy of the owner’s lease. The owner will also be required to complete ownership, banking and Federal tax documents included with the move packet. The property owner or their prospective tenant should deliver these forms to the Housing Authority for approval.

Step 6. Housing Quality Standards Inspection – Upon receipt of the RFTA form, the Housing Authority will schedule a Housing Quality Standards (HQS) inspection to ensure the housing is in decent, safe and sanitary condition.

Step 7. Rent Determination and Contract and Lease Execution – Once the unit passes inspection and the lease is approved, the Housing Authority will determine the rent with the property owner and compute the amounts the tenant and Housing Authority will pay. The tenant will generally pay 30% of adjusted monthly income for rent and a utility allowance called the Total Tenant Payment (TTP). The Housing Authority will pay the remaining rent and utility allowance costs via a rental subsidy in the form of a Housing Assistance Payment (HAP). Following Housing Authority approval and the assistance payment calculation, the property owner will sign a lease with their tenant and then a HAP contract with the Housing Authority.

^ - Document is available on the Housing/Rent Cafe
Step 8. HAP Contract Payments – After the HAP contracts (two originals) are signed and the tenant gets possession of the unit, Housing Assistance Payments from the Housing Authority to the owner will begin.

*NOTE*: Processing time from RFTA receipt to payment data entry is 15 days, but can be longer, based on when the inspection passes, rent approval and effective date of lease.

**Owner Portal** is accessed online and allows property owners and their agents to manage most of their voucher tenant portfolio including inspection dates, times and results, housing assistance payments, payment abatements and holds, and contact information. Register on Owner Portal once you are a participating landlord with the program and have been issued a “v-code”.

^ - Document is available on the Housing/Rent Cafe
PART 2

CHANGE OF OWNERSHIP/ MANAGEMENT PACKET

COMPLETE ALL DOCUMENTS AS INSTRUCTED AND RETURN AT LEAST THE SIX (6) REQUIRED DOCUMENTS LISTED ON PAGE ONE TO THE HOUSING AUTHORITY. THE 7TH DOCUMENT IS RETURNED ONLY FOR MANAGEMENT COMPANIES.

*PLEASE INCLUDE THIS COVER SHEET & CHECKLIST WITH DOCUMENTS.

^ - Document is available on the Housing/Rent Cafe
CHECKLIST OF MANDATORY DOCUMENTS:

NOTE: All items listed REQUIRED for processing!

___ Proof of Ownership – only ONE document (a, b or c) is needed: a. WARRANT DEED; b. CLOSING STATEMENT; or c. MOST RECENT TAX BILL. (Property Address must appear on the tax bill). Proof of ownership is required for EVERY move-in packet submitted. Although you may have submitted proof of ownership for this unit in the past, an ownership document is still required.

___ Tenant Listing – Completed by Landlord.

___ Acceptance of Assignment of HAP Contract – Completed by Landlord.

___ Direct Deposit Authorization Form – Completed and signed. ATTACH A COPY OF VOIED CHECK. It is suggested that you make a copy of this form for your records.

___ IRS W-9 Tax Form – Completed & signed by Owner/Agent.

___ Economic Disclosure Statement – Completed & signed by Owner/Agent.

___ Management Agreement – If applicable, completed & signed by Owner AND Management Agent

REMINDER: **DHA CANNOT ACCEPT UNITS IN:**

- Aurora
- Batavia
- Bolingbrook
- Cook County Section of Bartlett
- Cook County Section of Hanover Park
- Cook County Section of Roselle
- Will County Section of Naperville
- Geneva
- North Aurora
- St. Charles

**KHA WILL ONLY ACCEPT UNITS FOR WHICH OWNER PAYS PROPERTY TAXES IN KENDALL COUNTY**

- Only exception is the city of Montgomery

^ - Document is available on the Housing/Rent Cafe
PART 2

CHANGE OF OWNERSHIP/ MANAGEMENT PACKET

COMPLETE ALL DOCUMENTS AS INSTRUCTED AND RETURN AT LEAST THE FIVE (5) REQUIRED DOCUMENTS LISTED ON PAGE ONE TO THE HOUSING AUTHORITY. THE 6TH DOCUMENT IS RETURNED ONLY FOR MANAGEMENT COMPANIES.

*PLEASE INCLUDE THIS COVER SHEET & CHECKLIST WITH DOCUMENTS.

^ - Document is available on the Owner Portal
I hereby authorize the Housing Authority to credit the bank account, as listed below, for my monthly Housing Assistance Payment. Please find attached a voided check for the account I am designating for direct deposit.

**Tenant Information (please print)**

Tenant Name:__________________________________________________________

Address of Unit:________________________________________________________

**Payee Information (please print)**

Name:__________________________________________________________

Address:__________________________________________________________

__________________________________________________________

E-mail address:_________________________ Phone #:_________________________

Social Security # or Tax ID #:__________________________

**FINANCIAL INSTITUTION INFORMATION**

Account Name:________________________________________________________

Account Number:_______________________________________________________

ABA Number (Bank Routing Number):________________________________________

Name of Bank:__________________________________________________________

Account Type:  Checking   Savings

ATTACH VOIDED CHECK HERE or Bank Direct Deposit Authorization Form
NO temporary checks or deposit slips accepted.

Are you already enrolled in Direct Deposit?  Yes   No

Are you changing your current account? Yes   No

Our system only allows for deposit to one account per Landlord.

__________________________________________________________  ____________
Signature                                      Date

Rev.7/2019
ACCEPTANCE OF ASSIGNMENT OF HAP CONTRACT

Tenant(s) Name: ________________________________

______________________________

______________________________

Property Address: ________________________________

______________________________

Date of Current HAP Contract: __________________

______________________________

______________________________

hereby accepts the above assignment and agrees to be bound by all of its terms and conditions.

HUD regulations require that we have all Owner(s) Social Security or Taxpayer Identification Numbers. Therefore, please complete the attached IRS Form W-9.

The name and tax ID numbers listed on this form must correspond with that filed with the IRS. If the name and tax number do not correspond, our office receives notification from the IRS and we would be forced to withhold rental payment until the proper identification is received. The subsidy payment and 1099 form will be issued to the name, address and tax ID number shown on the W-9 form. The W-9 form is to be completed by the Owner or Agent for Owner.

Please complete the enclosed Economic Disclosure Statement and provide our office with Proof of Ownership for the property.

______________________________

Telephone Number

______________________________

Assignee

______________________________

Date of Change of Ownership
Form W-9

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

<table>
<thead>
<tr>
<th>Name (as shown on your income tax return)</th>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Business name/disregarded entity name, if different from above</th>
</tr>
</thead>
</table>

Check appropriate box for federal tax classification:

- [ ] Individual/sole proprietor
- [ ] C Corporation
- [ ] S Corporation
- [ ] Partnership
- [ ] Trust/estate

- [ ] Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership)

Exemptions (see instructions):

- [ ] Exempt payee code (if any)
- [ ] Exemption from FATCA reporting code (if any)

Address (number, street, and apt. or suite no.)

Requester’s name and address (optional)

City, state, and ZIP code

List account number (optional)

<table>
<thead>
<tr>
<th>Part I Taxpayer Identification Number (TIN)</th>
</tr>
</thead>
</table>

Enter your TIN in the appropriate box. The TIN provided must match the name given on the “Name” line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

<table>
<thead>
<tr>
<th>Social security number</th>
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</table>

<table>
<thead>
<tr>
<th>Employer identification number</th>
</tr>
</thead>
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</table>

<table>
<thead>
<tr>
<th>Part II Certification</th>
</tr>
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</table>

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and

2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and

3. I am a U.S. citizen or other U.S. person (defined below), and

4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 5.

<table>
<thead>
<tr>
<th>Sign Here</th>
<th>Signature of U.S. person</th>
</tr>
</thead>
<tbody>
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<table>
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<tr>
<th>Date</th>
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</table>

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners’ share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester’s form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners’ share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.
In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity,
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust, and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requestor the appropriate completed Form W-8 or Form 8233.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requestor your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requestor,
2. You do not certify your TIN when required (see the Part II Instructions on page 3 for details),
3. The IRS tells the requestor that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requestor that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See Exempt payee code on page 3 and the separate Instructions for the Requestor of Form W-9 for more information.

Also see Special rules for partnerships on page 1.

What is FATCA reporting? The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States accounts held by or on behalf of United States persons. Certain payees are exempt from FATCA reporting. See Exemption from FATCA reporting code on page 3 and the Instructions for the Requestor of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requestor, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misure of TINs. If the requestor discloses or uses TINs in violation of federal law, the requestor may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulation section 301.7701-2(c)(9)(iii). Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity name. The name of the "Name" line must be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the deregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Note. Check the appropriate box for the U.S. federal tax classification of the person whose name is entered on the "Name" line (individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation, as appropriate. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for U.S. federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required U.S. federal tax documents or the "Doing business as" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the Exemptions box, any code(s) that may apply to you. See Exempt payee code and Exemption from FATCA reporting code on page 3.
Exempt payee code. Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 403(b)(2)
2. The United States or any of its agencies or instrumentalities
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities
5. A corporation
6. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States
7. A futures commission merchant registered with the Commodity Futures Trading Commission
8. A real estate investment trust
9. An entity registered at all times during the tax year under the Investment Company Act of 1940
10. A common trust fund operated by a bank under section 584(a)
11. A financial institution
12. A middleman known in the investment community as a nominee or custodian
13. A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

### IF the payment is for...
<table>
<thead>
<tr>
<th>THEN the payment is exempt for...</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest and dividend payments</td>
</tr>
<tr>
<td>Broker transactions</td>
</tr>
<tr>
<td>Barter exchange transactions and patronage dividends</td>
</tr>
<tr>
<td>Payments over $600 required to be reported and direct sales over $5,000</td>
</tr>
<tr>
<td>Payments made in settlement of payment card or third party network transactions</td>
</tr>
</tbody>
</table>

1. See Form 1099-MISC, Miscellaneous Income, and its instructions.
2. However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys’ fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons subjecting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements.

A. An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(20)
B. The United States or any of its agencies or instrumentalities
C. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
D. A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)
E. A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)
F. A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
G. A real estate investment trust
H. A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
I. A common trust fund as defined in section 584(a)
J. A bank as defined in section 581
K. A broker
L. A trust exempt from tax under section 664 or described in section 4947(a)(1)

**Part I. Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see “How to get a TIN below.”

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see Limited Liability Company (LLC) on page 2), enter the owner’s SSN (or EIN, if the owner has one). Do not enter the disregarded entity’s EIN. If the LLC is classified as a corporation or partnership, enter the entity’s EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3678).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write “Applied For” in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering “Applied For” means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

**Part II. Certification**

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the “Name” line must sign. Exempt payees, see Exempt payee code earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

1. **Interest, dividend, and barter exchange accounts opened before 1984** and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. **Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. **Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

4. **Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. “Other payments” include payments made in the course of the requester’s trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. **Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.
### What Name and Number To Give the Requester

<table>
<thead>
<tr>
<th>For this type of account:</th>
<th>Give name and SSN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Individual</td>
<td>The individual</td>
</tr>
<tr>
<td>2. Two or more individuals (joint account)</td>
<td>The actual owner of the account or, if combined funds, the</td>
</tr>
<tr>
<td></td>
<td>first individual on the account'</td>
</tr>
<tr>
<td>3. Custodian account of a minor</td>
<td>The minor'</td>
</tr>
<tr>
<td>(Uniform Gift to Minors Act)</td>
<td>The grantor-trustee'</td>
</tr>
<tr>
<td>4. a. The usual revocable savings trust</td>
<td>The actual owner'</td>
</tr>
<tr>
<td>trust (grantor is also trustee)</td>
<td></td>
</tr>
<tr>
<td>b. So-called trust account that is not a legal</td>
<td></td>
</tr>
<tr>
<td>or valid trust under state law</td>
<td></td>
</tr>
<tr>
<td>5. Sole proprietorship or disregarded</td>
<td>The owner'</td>
</tr>
<tr>
<td>entity owned by an individual</td>
<td></td>
</tr>
<tr>
<td>6. Grantor trust filing under Optional Form</td>
<td>The grantor'</td>
</tr>
<tr>
<td>1099 Filing Method 1 (see Regulation section</td>
<td></td>
</tr>
<tr>
<td>1.671-1(b)(2)(ii)(A))</td>
<td></td>
</tr>
<tr>
<td>For this type of account:</td>
<td>Give name and EIN of:</td>
</tr>
<tr>
<td>7. Disregarded entity not owned by an individual</td>
<td>The owner</td>
</tr>
<tr>
<td>8. A valid trust, estate, or pension trust</td>
<td>Legal entity'</td>
</tr>
<tr>
<td>9. Corporation or LLC electing corporate status</td>
<td>The corporation</td>
</tr>
<tr>
<td>on Form 8832 or Form 2553</td>
<td></td>
</tr>
<tr>
<td>10. Association, club, religious, charitable,</td>
<td>The organization</td>
</tr>
<tr>
<td>educational, or other tax-exempt organization</td>
<td></td>
</tr>
<tr>
<td>11. Partnership or multi-member LLC</td>
<td>The partnership</td>
</tr>
<tr>
<td>12. A broker or registered nominee</td>
<td>The broker or nominee</td>
</tr>
<tr>
<td>13. Account with the Department of Agriculture</td>
<td>The public entity</td>
</tr>
<tr>
<td>in the name of a public entity (such as a state</td>
<td></td>
</tr>
<tr>
<td>or local government, school district, or prison</td>
<td></td>
</tr>
<tr>
<td>that receives agricultural program payments</td>
<td></td>
</tr>
<tr>
<td>14. Grantor trust filing under the Form</td>
<td>The trust</td>
</tr>
<tr>
<td>1041 Filing Method or the Optional Form</td>
<td></td>
</tr>
<tr>
<td>1099 Filing Method 2 (see Regulation section 1.671-1(b)(2)(ii)(B))</td>
<td></td>
</tr>
</tbody>
</table>

1 List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person’s number must be furnished.

2 Circle the minor’s name and furnish the minor’s SSN.

3 You must show your minor name and you may also enter your business or “DBA” name on the “Business name/disregarded entity” name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

4 List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see Special rules for partnerships on page 1.

*Note.* Grantor also must provide a Form W-9 to trustee of trust.

### Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-888-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common tactic is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-437-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

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**Privacy Act Notice**

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 6109, payers generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.
# ECONOMIC DISCLOSURE STATEMENT

<table>
<thead>
<tr>
<th>Tenant Name:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Unit Address:</strong></td>
<td><strong>Estimated Square Footage:</strong></td>
</tr>
<tr>
<td>Street</td>
<td>Apt. #</td>
</tr>
<tr>
<td><strong>Owner / Agent Name:</strong></td>
<td></td>
</tr>
<tr>
<td>I, __________________________, attest to the fact that:</td>
<td></td>
</tr>
<tr>
<td>_____ I am the legal owner of the property listed above.</td>
<td></td>
</tr>
<tr>
<td>_____ I, as agent, certify that the legal ownership of the property listed above is held by __________________________.</td>
<td></td>
</tr>
<tr>
<td>The Tenant __________________________, is <strong>not</strong> an owner, partner or beneficiary to the unit listed above and has no economic interest in this unit.</td>
<td></td>
</tr>
<tr>
<td>__________________________________________</td>
<td></td>
</tr>
<tr>
<td>Owner’s or Agent’s Signature</td>
<td></td>
</tr>
<tr>
<td>____________________________________________________________________</td>
<td></td>
</tr>
<tr>
<td>Date</td>
<td></td>
</tr>
</tbody>
</table>

Rev. 7/2019