



INVESTING IN COMMUNITIES

## **INSTRUCTIONS FOR COMPLETING "RFTA OWNER VERIFICATION FORM"**

☐ **OWNERS:** Please provide a copy of your RECORDED GRANT DEED. If not yet available, you may submit a copy of a CERTIFIED SETTLEMENT STATEMENT or a LETTER from the TITLE Co. with date recorded, new owner name & property address (recorded Grant Deed must follow in 30 days).

☐ **AGENTS:** Submit one of the following as verification of the named Authorized Agent (if any):

1. Copy of Property Management Agreement signed by owner
2. Letter signed by owner or Owner Certification of Authorized Agent form
3. Owner's signature on the attached Owner Verification form.
4. Copy of the recorded court order.

**Section A.** The name you provide for the property owner must match the name recorded on the grant deed. A TAX ID# (SSN or EIN) is also REQUIRED and it's important that the name you provide for this number matches Social Security or IRS records.

**Section B.** A TAX ID # (SSN or EIN) is REQUIRED for the payee and it's important that the name you provide for this number matches Social Security or IRS records.

**Section C.** The Authorized Agent is anyone the property owner or court system has authorized to act or sign contracts on the owner's behalf (such as property manager or management company, co-owner, executor, receiver, spouse, etc.). NOTE: Leave this section blank if there is no authorized agent.

**Section D.** Choose where you want notices sent. **NOTE:** CHECK ONLY ONE BOX.

**Section E.** Form must be signed by the property owner (as listed in Section A) or Authorized Agent (as listed in section C)

**NOTE:** Please give 30 days WRITTEN notice of any change in owner information in order to minimize interruption of payment services. If at any time a question arises as to the validity of this information provided, or if there is a dispute among interested parties, a hold will be placed on future payments until proper legal documentation is provided and/or the signatures of all parties claiming legal interest is provided.



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### **INSTRUCTIONS FOR COMPLETING “W-9”**

- Ensure proper name and/or business name is entered correctly.
- Select appropriate box for federal tax classification.
- Print address.
- Enter accurate Social Security Number (SSN) or Tax I.D. number.
- Certify: Sign and date.

### **INSTRUCTIONS FOR COMPLETING “HUD-52517” FORM**

- Complete lines one (1) through ten (10) as applicable.
- Line 11 - Utilities and Appliances.
  - Select Type of fuel – Natural gas or Electric.
  - Indicate who is providing and paying for each utility item.
  - For example, “heating is provided by owner, paid by tenant.”
- Line 12 (a) – Only required for owners with more than four (4) units.
- Line 12 (c) – check one of the three scenarios as applicable.

Names, signatures, addresses, telephone numbers and dates are required for both tenant and landlord.

### **INSTRUCTIONS FOR COMPLETING “RFTA SUPPLEMENTAL” FORM**

- Type in the tenant's full name, tcode, and full rental property address as requested.
- Complete all other line information as requested.
- Check the box next to all the amenities that the owner is providing.
- Ensure landlord signs and date accordingly.

### **INSTRUCTIONS FOR COMPLETING “CHECKLIST FOR INSPECTION READINESS”**

- Enter unit address as indicated.
- Enter date the unit will be ready for inspections.
- Indicate “Yes” or “No” on each line item.
- Sign and date accordingly.



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## OWNER VERIFICATION FORM

Tenant's Name:

Tenant T-Code #:

Rental property Address:

**[A] LEGAL OWNER:**

Legal Owner's Name:

(Name as listed on recorded Grant Deed) (One name per line)

☐ Individual ☐ Corporation ☐ Other Phone #(s) \_\_\_\_\_

Fax#: \_\_\_\_\_ Email Address: \_\_\_\_\_

Owner's Residence Address: \_\_\_\_\_

(No P.O. Box or Work Address)

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Federal Tax I.D. or Social Security Number (SSN): \_\_\_\_\_

(Tax ID # or SSN must match the SS or IRS record exactly and is required by Federal Tax Law. Please attach a copy)

**[B] PAYEE:**

1) Are you currently receiving a HAP/rent check for another Property? ☐ YES ☐ NO

2) If yes, write your SHRA vendor code or one of your tenant codes: \_\_\_\_\_

3) Make the check Payable to: Payee Name: \_\_\_\_\_

Address: \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

(A P.O. Box may be used as a mailing address)

☐ Owner ☐ Real Estate Agent ☐ Corporation ☐ Other \_\_\_\_\_ Phone # \_\_\_\_\_

Fax# \_\_\_\_\_ Email Address: \_\_\_\_\_

Federal Tax I.D. or Social Security Number (SSN): \_\_\_\_\_

(Tax ID # or SSN must match the SS or IRS record exactly and is required by Federal Tax Law. Please attach a copy)

Please note that the requested rent amount must pass both Rent Reasonableness analysis and Affordability criteria set by HUD.



**[C] AUTHORIZED AGENT OR AGENCY WITH A MANAGEMENT AGREEMENT (please attach)**

Authorized Agent/Company : \_\_\_\_\_

☐ Real Estate Agent ☐ Corporation ☐ Other \_\_\_\_\_ Phone # \_\_\_\_\_

Fax# \_\_\_\_\_ Email Address: \_\_\_\_\_

Address: \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
(A P.O. Box may be used as a mailing address)

Federal Tax I.D. or Social Security Number (SSN): \_\_\_\_\_  
(Tax ID # or SSN must match the SS or IRS record exactly and is required by Federal Tax Law. Please attach a copy)

**[D] 1. MAIL CORRESPONDENCE TO:** ☐ Legal Owner ☐ Payee ☐ Authorized Agent (check one)

**[E] 1. Is this a Shared Housing Tenancy?** ☐ Yes ☐ NO

If Yes, how many bedrooms will be rented of the total number of bedrooms in the unit?

**[E] LANDLORD CERTIFICATION**

**Tenant's Name:** \_\_\_\_\_ **Rental Property Address:** \_\_\_\_\_

1. Are you ☐ Owner or ☐ Authorized Agent an employee, of the Sacramento Housing & Redevelopment Agency (SHRA)? ☐ Yes ☐ No

Are you ☐ Owner or ☐ Authorized Agent related to an employee, of the Sacramento Housing & Redevelopment Agency (SHRA)? ☐ Yes ☐ No

If yes, print employee's name: \_\_\_\_\_ Relationship to you: \_\_\_\_\_

2. Are you ☐ Owner or ☐ Authorized Agent related to the tenant or any member of the family in any of the following ways: parent, child, grandparent, grandchild, sister, or brother?  
☐ Yes ☐ No

If yes, print name of family member: \_\_\_\_\_ Relationship to you: \_\_\_\_\_

3. If you answered yes to #2 above, are you providing a reasonable accommodation for a member of the assisted family who is a person with disabilities? ☐ Yes ☐ No

**NOTE: The Housing Authority must first approve any reasonable accommodation arrangement and the approval must be in place prior to the approval of this RFTA.**

**CERTIFICATION & SIGNATURE REQUIREMENTS**

I certify, under penalty of perjury, that information provided on this form is true and that I am either the LEGAL OWNER of the above property or I am LEGALLY AUTHORIZED to act on behalf of the owner for the above property. If at any time a question arises as to the validity of this information, or if there is a dispute among interested parties, I understand that a hold will be placed on future payments until proper, legal documentation is provided and/or the signatures of all parties claiming legal interest is provided.

Signature \_\_\_\_\_ Print name \_\_\_\_\_ Date \_\_\_\_\_

Company Name & Address: (if any) \_\_\_\_\_ Ph# \_\_\_\_\_



**Sacramento Housing & Redevelopment Agency** 630 I Street, Sacramento, CA 95814  
Phone (916) 440-1390 | fax (916) 449-1285 | [www.shra.org](http://www.shra.org)







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## Owner Certification of Authorized Agent

I, \_\_\_\_\_, Owner of property Located at:

\_\_\_\_\_

Street

\_\_\_\_\_

City

\_\_\_\_\_

Zip

Certify that \_\_\_\_\_ is legally authorized to act on my  
Print name

behalf for the above property.

### Required Signatures:

\_\_\_\_\_

Owner

\_\_\_\_\_

Date

\_\_\_\_\_

Authorized Representative

\_\_\_\_\_

Date

\_\_\_\_\_

Authorized Agent's Phone number

\*This Form may be used if a signed management agreement is not available.



# Request for Tenancy Approval

Housing Choice Voucher Program

## U.S Department of Housing and Urban Development

Office of Public and Indian Housing

OMB Approval No. 2577-0169

exp. 7/31/2022

The public reporting burden for this information collection is estimated to be 30 minutes, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The Department of Housing and Urban Development (HUD) is authorized to collect the information on this form by Section 8 of the U.S. Housing Act (42 U.S.C. 1437f). Form is only valid if it includes an OMB Control Number. HUD is committed to protecting the privacy of individuals' information stored electronically or in paper form, in accordance with federal privacy laws, guidance, and best practices. HUD expects its third-party business partners, including Public Housing Authorities, who collect, use maintain, or disseminate HUD information to protect the privacy of that information in Accordance with applicable law.

When the participant selects a unit, the owner of the unit completes this form to provide the PHA with information about the unit. The information is used to determine if the unit is eligible for rental assistance. HUD will not disclose this information except when required by law for civil, criminal, or regulatory investigations and prosecutions.

1. Name of Public Housing Agency (PHA)	2. Address of Unit (street address, unit #, city, state, zip code)
SACRAMENTO HOUSING & REDEVELOPMENT AGENCY (SHRA)	

3. Requested Lease Start Date	4. Number of Bedrooms	5. Year Constructed	6. Proposed Rent	7. Security Deposit Amt	8. Date Unit Available for Inspection
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9. Structure Type	10. If this unit is subsidized, indicate type of subsidy:
<input type="checkbox"/> Single Family Detached (one family under one roof)	<input type="checkbox"/> Section 202 <input type="checkbox"/> Section 221(d)(3)(BMIR)
<input type="checkbox"/> Semi-Detached (duplex, attached on one side)	<input type="checkbox"/> Tax Credit <input type="checkbox"/> HOME
<input type="checkbox"/> Rowhouse/Townhouse (attached on two sides)	<input type="checkbox"/> Section 236 (insured or uninsured)
<input type="checkbox"/> Low-rise apartment building (4 stories or fewer)	<input type="checkbox"/> Section 515 Rural Development
<input type="checkbox"/> High-rise apartment building (5+ stories)	<input type="checkbox"/> Other (Describe Other Subsidy, including any state or local subsidy) _____
<input type="checkbox"/> Manufactured Home (mobile home)	

### 11. Utilities and Appliances

The owner shall provide or pay for the utilities/appliances indicated below by an "O". The tenant shall provide or pay for the utilities/appliances indicated below by a "T". Unless otherwise specified below, the owner shall pay for all utilities and provide the refrigerator and range/microwave.

Item	Specify fuel type	Paid by
Heating	<input type="checkbox"/> Natural gas <input type="checkbox"/> Bottled gas <input type="checkbox"/> Electric <input type="checkbox"/> Heat Pump <input type="checkbox"/> Oil <input type="checkbox"/> Other	
Cooking	<input type="checkbox"/> Natural gas <input type="checkbox"/> Bottled gas <input type="checkbox"/> Electric <input type="checkbox"/> Other	
Water Heating	<input type="checkbox"/> Natural gas <input type="checkbox"/> Bottled gas <input type="checkbox"/> Electric <input type="checkbox"/> Oil <input type="checkbox"/> Other	
Other Electric		
Water		
Sewer		
Trash Collection		
Air Conditioning		
Other (specify)		
Refrigerator		Provided by
Range/Microwave		

## 12. Owner's Certifications

- a. The program regulation requires the PHA to certify that the rent charged to the housing choice voucher tenant is not more than the rent charged for other unassisted comparable units. Owners of projects with more than 4 units must complete the following section for most recently leased comparable unassisted units within the premises.

Address and unit number	Date Rented	Rental Amount
1.		
2.		
3.		

- b. The owner (including a principal or other interested party) is not the parent, child, grandparent, grandchild, sister or brother of any member of the family, unless the PHA has determined (and has notified the owner and the family of such determination) that approving leasing of the unit, notwithstanding such relationship, would provide reasonable accommodation for a family member who is a person with disabilities.

- c. Check one of the following:

- ☐ Lead-based paint disclosure requirements do not apply because this property was built on or after January 1, 1978.
- ☐ The unit, common areas servicing the unit, and exterior painted surfaces associated with such unit or common areas have been found to be lead-based paint free by a lead-based paint inspector certified under the Federal certification program or under a federally accredited State certification program.
- ☐ A completed statement is attached containing disclosure of known information on lead-based paint and/or lead-based paint hazards in the unit, common areas or exterior painted surfaces, including a statement that the owner has provided the lead hazard information pamphlet to the family.

13. The PHA has not screened the family's behavior or suitability for tenancy. Such screening is the owner's responsibility.

14. The owner's lease must include word-for-word all provisions of the HUD tenancy addendum.

15. The PHA will arrange for inspection of the unit and will notify the owner and family if the unit is not approved.

Print or Type Name of Owner/Owner Representative		Print or Type Name of Household Head	
Owner/Owner Representative Signature		Head of Household Signature	
Business Address		Present Address	
Telephone Number	Date (mm/dd/yyyy)	Telephone Number	Date (mm/dd/yyyy)

# Rent Reasonable Form

Fields with an \* are required.

## Tenant Information:

\*First Name: \_\_\_\_\_ \*Last Name: \_\_\_\_\_

\*Primary Phone: \_\_\_\_\_ Alternative Phone: \_\_\_\_\_

Voucher #/Refrence #: \_\_\_\_\_

Housing Authority Name: \_\_\_\_\_

## Comparable Property Location:

\*Street: \_\_\_\_\_ Unit #: \_\_\_\_\_

\*City: \_\_\_\_\_ \*State: \_\_\_\_\_ \*Zip: \_\_\_\_\_ County: \_\_\_\_\_

## Property Information:

\*Monthly Rent: \$ \_\_\_\_\_ \*Bedrooms: \_\_\_\_\_ \*Bath: \_\_\_\_\_ Square Footage: \_\_\_\_\_ Year Built: \_\_\_\_\_

## \*Property Type: (check one)

☐ Apartment ☐ Condo Apartment ☐ Condo Townhouse ☐ Single Family House ☐ Duplex

☐ Triplex ☐ 4plex ☐ Townhouse/Villa ☐ Mobile Home ☐ Row House ☐ High Rise

Quality Condition: ☐ Poor ☐ Fair ☐ Average ☐ Above Average ☐ Excellent ☐ Unknown

Applicable Utility Schedule: \_\_\_\_\_

## Utilities: \*Must Complete for Adjustment Accuracy

	Select who pays:	Select each utility type:
Heating Fuel	<input type="checkbox"/> Renter <input type="checkbox"/> Owner	<input type="checkbox"/> Electric <input type="checkbox"/> Natural Gas <input type="checkbox"/> Oil <input type="checkbox"/> Bottle Gas/Propane <input type="checkbox"/> None <input type="checkbox"/> Other <input type="checkbox"/> Unknown
Cooking Fuel	<input type="checkbox"/> Renter <input type="checkbox"/> Owner	<input type="checkbox"/> Electric <input type="checkbox"/> Natural Gas <input type="checkbox"/> Oil <input type="checkbox"/> Bottle Gas/Propane <input type="checkbox"/> None <input type="checkbox"/> Other <input type="checkbox"/> Unknown
Hot Water	<input type="checkbox"/> Renter <input type="checkbox"/> Owner	<input type="checkbox"/> Electric <input type="checkbox"/> Natural Gas <input type="checkbox"/> Oil <input type="checkbox"/> Bottle Gas/Propane <input type="checkbox"/> None <input type="checkbox"/> Other <input type="checkbox"/> Unknown
Electric	<input type="checkbox"/> Renter <input type="checkbox"/> Owner	
Water	<input type="checkbox"/> Renter <input type="checkbox"/> Owner	<input type="checkbox"/> City Water <input type="checkbox"/> Well Water <input type="checkbox"/> Unknown
Sewer	<input type="checkbox"/> Renter <input type="checkbox"/> Owner	<input type="checkbox"/> Public Sewer <input type="checkbox"/> Septic Tank <input type="checkbox"/> Unknown
Cooling	<input type="checkbox"/> Renter <input type="checkbox"/> Owner	<input type="checkbox"/> Central <input type="checkbox"/> Swamp Cooler <input type="checkbox"/> Window/Wall <input type="checkbox"/> None <input type="checkbox"/> Other <input type="checkbox"/> Unknown
Heating	<input type="checkbox"/> Renter <input type="checkbox"/> Owner	<input type="checkbox"/> Baseboard <input type="checkbox"/> Boiler <input type="checkbox"/> Central <input type="checkbox"/> Furnace <input type="checkbox"/> Heat Pump <input type="checkbox"/> Radiator <input type="checkbox"/> Space Heater <input type="checkbox"/> Window/Wall <input type="checkbox"/> None <input type="checkbox"/> Other <input type="checkbox"/> Unknown

## Features and Amenities:

Indoor	<input type="checkbox"/> Ceiling Fans <input type="checkbox"/> Cable Included
Laundry Type	<input type="checkbox"/> W/D Hook-ups <input type="checkbox"/> Washer/Dryer <input type="checkbox"/> Washer <input type="checkbox"/> Dryer <input type="checkbox"/> Onsite Laundry
Kitchen	<input type="checkbox"/> Dishwasher <input type="checkbox"/> Stove <input type="checkbox"/> Garbage Disposal <input type="checkbox"/> Refrigerator <input type="checkbox"/> Microwave
Outdoor	<input type="checkbox"/> Swimming Pool <input type="checkbox"/> Gated Community
Parking	<input type="checkbox"/> 1 Car Carport <input type="checkbox"/> 2 Car Carport <input type="checkbox"/> 1 Car Garage <input type="checkbox"/> 2 Car Garage <input type="checkbox"/> 3 Car Garage <input type="checkbox"/> None <input type="checkbox"/> Unknown
Maintenance	<input type="checkbox"/> Trash Pickup Included <input type="checkbox"/> Lawn Care Included <input type="checkbox"/> Pest Control Included
Exterior	<input type="checkbox"/> Balcony





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## Checklist for Inspection Readiness

(To be submitted with Request for Tenancy Approval)

Unit Address: \_\_\_\_\_  
\_\_\_\_\_

Although not all-inclusive this list represents the most common fail items for initial inspections. The tenant was given a more detailed list (not all-inclusive) for your review or you may log onto [www.shra.org](http://www.shra.org) for a copy. By signing below, the owner or authorized agent certifies, to the best of their knowledge, that known deficiencies will be corrected before the inspection and the unit is/will be ready for inspection (Move-In Ready) on \_\_\_\_\_. Upon arrival at the unit, the Inspector may determine that the unit is not ready for inspection and the inspection will be rescheduled.

Please indicate yes (y) or no (n) to each statement.

- \_\_\_\_\_ Unit is vacant and all of owner's or previous tenant's property has been removed.
- \_\_\_\_\_ Access to all areas of the unit including the water heater will be provided.
- \_\_\_\_\_ Tenant currently lives in unit. Date of occupancy: \_\_\_\_\_.
- \_\_\_\_\_ Electricity, Gas & Water are turned on (must be on at time of inspection even if tenant is responsible for payment).
- \_\_\_\_\_ The unit contains at least one working smoke detector on each level, including basement.
- \_\_\_\_\_ All owner-provided appliances are installed, in good condition, in good working order and have no missing parts.
- \_\_\_\_\_ Carbon Monoxide (CO) detectors are outside each sleeping room, and at least one on every level of the unit.
- \_\_\_\_\_ All electrical outlets and switches are in working order and have cover plates.
- \_\_\_\_\_ There are no exposed wires.
- \_\_\_\_\_ There are no double-keyed deadbolt locks on any door.
- \_\_\_\_\_ There are thumb turn style deadbolt in addition to existing handset locks on all entry doors into the unit. (Including the one from the garage into the unit).
- \_\_\_\_\_ Tenant family has access to all rooms, including detached garage. If not, why?
- \_\_\_\_\_ All windows and doors open and close as designed.
- \_\_\_\_\_ Yard is free of debris, garbage and overgrown dry weeds or grass.
- \_\_\_\_\_ There is no peeling or chipping paint on the interior or exterior of unit.
- \_\_\_\_\_ For a hearing-impaired person, the smoke detector must have a flashing light manufactured for use by the hearing impaired.

### SHRA POLICY REGARDING INITIAL INSPECTION APPOINTMENTS:

**NO SHOW:** If the owner or tenant is a no show (1<sup>st</sup> time): this will result in waiting additional time – up to 5 days for the next appointment.

**FAILED Re-inspection:** Only the 1<sup>st</sup> re-inspection is scheduled upon request. A 2<sup>nd</sup> re-inspection requires written documentation that repairs were made, and approved by the supervisor.

**RFTA RECEIVED THAT WAS JUST RECENTLY VOIDED:** Must pass inspection the first time.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(date)

rev 4/22/19 cog

# Request for Taxpayer Identification Number and Certification

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

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type.  
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.  <input type="checkbox"/> Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from FATCA reporting code (if any) _____  <small>(Applies to accounts maintained outside the U.S.)</small>
5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code	
7 List account number(s) here (optional)	

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number										
				-			-			
or										
Employer identification number										
				-						

## Part II Certification

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 for Part II, later.

Sign Here	Signature of U.S. person ►	Date ►
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## General Instructions

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

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



By signing the filled-out form, you:

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. See *What is FATCA reporting*, later, for further information.

**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 Pub. 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 requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% 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 requester 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 requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester 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 requester 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*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester 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 requester, 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.

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

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

**a. Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note: ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

**b. Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

**c. Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

**d. Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. 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 line 2.

**e. 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 Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should 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 line 1. 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 disregarded entity's name on line 2, "Business name/disregarded entity name." 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.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

### Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 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 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, 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 U.S. commonwealth or possession
- 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 . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> 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 reportable under section 6045(f), 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 submitting 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 requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, 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 Regulations 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 Regulations 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)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

## Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

## Line 6

Enter your city, state, and ZIP code.

## 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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, 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 SSA office or get this form online at [www.SSA.gov](http://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](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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 item 1, 4, or 5 below indicates 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 line 1 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 merely 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), ABLE accounts (under section 529A), 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

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual 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.

<sup>4</sup> 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*, earlier.

**\*Note:** The grantor also must provide a Form W-9 to trustee of trust.

**Note:** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

## Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, 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 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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 act 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](mailto: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 (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## 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 3406, payers must 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.



## **Thank you for completing the first step in the Request for Tenancy Approval(RFTA) process.**

Once you submit the HCV RFTA Owner Documents, you will receive a copy of the completed documents in your email. It will include a link for step 2, the HCV RFTA HUD-52517, which needed to be completed by both the Owner/Property Manager and the tenant. You will need the tenant's email address for this step.

**In order for us to process your RFTA in a timely manner we **MUST** receive both the**

**HCV RFTA Owner Documents and the HCV RFTA HUD-52517**

\_\_\_\_\_ I acknowledge that I have read the information above and will complete step 2 HCV RFTA HUD-5257.

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