

Housing Authority of the County of Dauphin
Section 8 Housing Choice Voucher Program

**Landlord Leasing Process
Guide**

Dauphin County Housing Authority has developed procedures to expedite the lease-up process for families participating in our Section 8 Housing Choice Voucher program. Please review the following procedure carefully and let us know if you need any additional information.

You may access our standard forms and additional information about the Section 8 Housing Choice Voucher Program online at www.dauphinhousing.org.

When a family with a Section 8 Housing Choice Voucher wishes to rent your unit, follow the procedure below.

Leasing Procedure

1. All families who apply for your unit should complete a rental application. This will help you gain information you will need to carefully screen the families such as income, names and ages of all household members, vehicles, type of pets, and references. You are solely responsible for the screening and selection of your own tenants.

Take an application from each person who applies for your unit to avoid fair housing issues.

2. Complete the Leasing Documents provided to you by the family:
 - Request for Tenancy Approval (RTA)
 - IRS Reporting Certification
 - Lead based paint certification
3. Submit the above Leasing Documents by the 15th of the month before the proposed move in date.

4. If all Leasing Documents are not received and completed correctly by the 15th of the month before the proposed move in date, the move may not be approved by the first of the month.
5. The Housing Office will inspect the unit. The inspector will notify you by phone in advance of the inspection so you may accompany the inspector.
6. The Housing Office will review the inspection and determine whether the proposed rent is reasonable and affordable for the family.

When the Housing Office determines the unit complies with Federal housing quality standards (HQS) and the rent is approved, you will be notified BY PHONE that the unit has been approved. You and your tenant should then sign the lease.

7. The Housing Office will advise you of the following:
 - Effective date of the lease
 - Contract rent amount
 - Tenant rent amount
 - Housing assistance payment (HAP) amount
8. Under no circumstances will the Housing Office authorize a family to move into a unit or begin payment on a unit BEFORE the unit is approved.
9. When the Housing Office approves the unit, a staff member will contact you within two weeks regarding the paperwork required to begin your Housing Assistance payments.

continued on reverse side

10. You will be given the option to come to the Housing Office to bring your signed lease and sign the Housing Assistance Payments Contracts, or we will conduct the process by mail.

11. In order to receive your payment promptly, the Housing Office must have:
- Original HAP Contract completed and signed by you.
 - A copy of your signed landlord/tenant lease. Effective date of lease and utility and appliance responsibility on both these documents must be the same.
 - A completed IRS Reporting Certification form.

12. When the Housing Office receives all the requested documents completed correctly, payment will be issued to you within two weeks.

Please note that after your initial payment is made, regular HAP checks are released the first BUSINESS DAY of the month.

This means that if the 1st of the month falls on a weekend or Holiday, HAP checks will not be mailed out until the first day that our offices reopen.

Reminder:

- The Housing Office must receive all Leasing Documents by the 15th of the month before the proposed move in date in order to complete the process by the first of the month.
- Federal Regulations require the Housing Office to decline new lease-ups if the family will pay more than 40% of their adjusted monthly income for rent and utilities.
- The Housing Office has no responsibility to screen the family for suitability.
- The Housing Office will not authorize a family to move into a unit or sign a lease until the rent is approved. You will be notified BY PHONE when the unit is approved.

Please call us with questions:

Housing Choice Voucher Supervisor
Faith Brooks
717-939-9301 extension 528
fbrooks@dauphinhousing.org

HCV Case Worker
Kristen Runion
717-939-9301 extension 538
krunion@dauphinhousing.org

HCV Case Worker
Amanda Burno
717-939-9301 extension 533
aburno@dauphinhousing.org

HCV Case Worker
Thelma Washington
717-939-9301 extension 518
twashington@dauphinhousing.org

HCV Case Worker
Margarita Santiago-Harris
717-939-9301 extension 536
msharris@dauphinhousing.org

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. 04/30/2026

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.

1. Name of Public Housing Agency (PHA)			2. Address of Unit (street address, unit #, city, state, zip code)		
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
9. Structure Type <input type="checkbox"/> Single Family Detached (one family under one roof) <input type="checkbox"/> Semi-Detached (duplex, attached on one side) <input type="checkbox"/> Rowhouse/Townhouse (attached on two sides) <input type="checkbox"/> Low-rise apartment building (4 stories or fewer) <input type="checkbox"/> High-rise apartment building (5+ stories) <input type="checkbox"/> Manufactured Home (mobile home)			10. If this unit is subsidized, indicate type of subsidy: <input type="checkbox"/> Section 202 <input type="checkbox"/> Section 221(d)(3)(BMIR) <input type="checkbox"/> Tax Credit <input type="checkbox"/> HOME <input type="checkbox"/> Section 236 (insured or uninsured) <input type="checkbox"/> Section 515 Rural Development <input type="checkbox"/> Other (Describe Other Subsidy, including any state or local subsidy) _____		

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)		
		Provided by
Refrigerator		
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.

OMB Burden Statement: The public reporting burden for this information collection is estimated to be 0.5 hours, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Collection of information about the unit features, owner name, and tenant name is voluntary. The information sets provides the PHA with information required to approve tenancy. Assurances of confidentiality are not provided under this collection. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions to reduce this burden, to the Office of Public and Indian Housing, US Department of Housing and Urban Development, Washington, DC 20410. HUD may not conduct and sponsor, and a person is not required to respond to, a collection of information unless the collection displays a valid control number.

Privacy Notice: The Department of Housing and Urban Development (HUD) is authorized to collect the information required on this form by 24 CFR 982.302. The form provides the PHA with information required to approve tenancy. The Personally Identifiable Information (PII) data collected on this form are not stored or retrieved within a system of record.

I/We, the undersigned, certify under penalty of perjury that the information provided above is true and correct. WARNING: Anyone who knowingly submits a false claim or makes a false statement is subject to criminal and/or civil penalties, including confinement for up to 5 years, fines, and civil and administrative penalties. (18 U.S.C. §§ 287, 1001, 1010, 1012; 31 U.S.C. §3729, 3802).

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)

HOUSING AUTHORITY OF THE COUNTY OF DAUPHIN
SECTION 8/HOUSING CHOICE VOUCHER PROGRAM

CERTIFICATION OF NAME AND SOCIAL SECURITY NUMBER OR
FEDERAL EMPLOYER IDENTIFICATION NUMBER FOR
INTERNAL REVENUE SERVICE REPORTING REQUIREMENTS

The Internal Revenue Service requires that the Housing Authority report to the IRS each year rent paid to Section 8 owners or agents on the IRS 1099 MISC form. Of course, a copy of this form is also sent to the owner or agent who actually receives the Housing Assistance payment.

The IRS requires that you provide to the Housing Authority your correct Social Security Number or Federal Employer Identification Number. Also, the name and Social Security Number or the Federal Employer Identification Number has on file for that particular tax number.

Please provide the correct information request below: *(Type or Print)*

NAME _____

ADDRESS _____

CITY _____ STATE _____ ZIP _____

TELEPHONE NO.'s - HOME _____ WORK _____ CELL _____

SOCIAL SECURITY # _____ or FEDERAL EMPLOYER ID # _____

Indicate below the legal status of the person or entity for whom a tax number is provided above:

INDIVIDUAL _____ PARTNERSHIP _____ CORPORATION _____

If you have a manager, rental agent or other person who manages your property(ies), please indicate below:

Name _____ Telephone _____

Are rental assistance payments to be made payable to anyone other than Owner first named above? If so, to whom?

Name _____ Capacity _____

Under penalties of perjury, I certify that the information that I have provided on this form is true, correct and complete.

Signature _____

Name (printed) _____

Position _____ Date _____

Owner Number _____ Agent Number _____

Owner Email _____@_____



HOUSING AUTHORITY OF THE COUNTY OF DAUPHIN

501 MOHN STREET | STEELTON | PENNSYLVANIA | 17113
717-939-9301 | FAX 717-939-7947 | TDD 1-800-545-1833 EXT. 304
WWW.DAUPHINHOUSING.ORG

Management Agreement Documentation

This authorization is to be completed by the legal owner of the designated property when an individual or entity, other than the owner, will be managing the property. Please keep a copy of this authorization on file.

Unit/Property Address (please print, and include City, State, and Zip Code):

Tenant's Name (please print):

Authorization:

I, _____, hereby authorize _____,
known as my Agent, to conduct the following business with the Housing Authority of the County of Dauphin on behalf for the above captioned unit.

Please indicate the agent's authorized responsibilities:

- Contract with HACD and applicant (i.e., negotiate rent, execute applicant lease/HAP contract) Yes ___ No ___
Receive Housing Assistance Payments (HAP) and applicant rental payments Yes ___ No ___
Grant access to the rental unit Yes ___ No ___
Access contract and payment information Yes ___ No ___
Maintain the unit and is responsible for repairs and inspections Yes ___ No ___

Agent Contact Information:

Agent Name _____ Phone Number _____

Company Address (include City, State, and Zip Code) _____

**If the Agent's responsibilities are described in a separate agreement, I will provide a copy of that document and any amendments thereto to HACD. I acknowledge that the appointment of the Agent does not in any way abridge, negate, modify, or otherwise eliminate my/our responsibilities and requirements under the Housing Assistance Payment (HAP) Contract with HACD. I am responsible for ensuring that the Agent and Property comply in all respects with such responsibilities and requirements.

Signature of Legal Owner _____ Date _____

Signature of Agent _____ Date _____



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Attention Landlord:

Please be advised that after September 15, 2000, a dwelling unit constructed before 1978 and occupied by a family that includes a child under the age of six years, the initial and each periodic inspection must include a visual inspection for defective paint surfaces. If defective paint surfaces are found, such surfaces must be treated. Treatments of defective paint surfaces and chewable surfaces must consist of covering or removal of the paint in accordance with the following requirements:

A defective paint surface shall be treated if the total area of defective paint on a component is:

1. More than 10 square feet on an exterior wall;
2. More than 2 square feet on an exterior component with a large surface area, excluding exterior walls and including, but not limited, to ceilings, floors, doors and interior walls; or
3. More than 10% of total surface area on an interior or exterior components with a small surface area, including but not limited to, window sills, baseboards and trim.

Acceptable methods of treatment are: removal by wet scraping, wet sanding, chemical stripping on or off site, replacing painted components, scraping with infra-red or coil type heat gun with temperatures below 1100 degrees, HEPA vacuum sanding, HEPA vacuum needle gun, contained hydro blasting or high pressure wash with HEPA vacuum and abrasive sandblasting with HEPA vacuum. Surfaces must be covered with durable materials with joints and edges sealed and caulked as needed to prevent the escape of lead contaminated dust.

Prohibited methods of removal are: open flame burning or torching, machine sanding or grinding without a HEPA exhaust, uncontained hydro blasting or high pressure wash and dry scraping except around electrical outlets or except when treating defective paint spots not more than two square feet in any one interior room or space (hallway, pantry, etc.) or totaling no more than 20 square feet on exterior surfaces.

During exterior treatment, soil and playground equipment must be protected from contamination.

All treatment procedures must be concluded with a thorough cleaning of all surfaces in the room or area of treatment to remove fine dust particles. Cleanup must be accomplished by wet washing surfaces with a lead solubilizing detergent such as trisodium phosphate or an equivalent solution.

(See Reverse)

Waste and debris must be disposed of in accordance with all applicable federal, state and local laws.

The owner must take appropriate action to protect residents and their belongings from hazards associated with treatment procedures. Residents must not enter spaces undergoing treatment until cleanup is completed. Personal belongings that are in work areas must be relocated or otherwise protected from contamination.

Prior to execution of the HAP contract, the owner must inform the PHA and the family of any knowledge of the presence of lead-based paint on the surfaces of the residential unit.

The PHA may exempt from such treatment defective paint surfaces that are found in a report by a qualified lead-based paint inspector not to be lead-based paint. For purposes of this section, a qualified lead-based paint inspector certified or regulated by a state or local health or housing agency, or an organization recognized by HUD.

Treatment of defective paint surfaces required under this section must be completed within 30 calendar days of PHA notification to the owner. When weather conditions prevent treatment of the defective paint conditions on exterior surfaces within the 30 day period, treatment as required may be delayed for a reasonable time. The requirements in this paragraph apply to:

1. All painted interior surfaces within the unit, including ceilings, but excluding furniture;
2. The entrance and hallway, providing access to a unit in a multi-unit building; and
3. Exterior surfaces up to five feet from the floor or ground that are readily accessible to children under six years of age, including walls, stairs, decks, porches, railings, windows and doors, but excluding outbuildings such as garages and sheds.

For a dwelling unit constructed before 1978 that is occupied by a family with a child under the age of six years with an identified EBL (elevated blood level) condition of 20 $\mu\text{g}/\text{dl}$ (micrograms of lead per deciliter) for a single test or of 15-19 $\mu\text{g}/\text{de}$ in two consecutive tests three-four months apart, the initial and each periodic inspection must include a test for lead-based paint on chewable surfaces. Testing is not required if previous testing of chewable surfaces is negative for lead-based paint, or if the chewable surfaces have already been treated.

Testing must be conducted by a state or local health or housing agency, an inspector certified or regulated by a state or local health or housing agency or an organization recognized by HUD. Lead content must be tested by using an X-ray fluorescence analyzer (XRF) or by laboratory analysis of paint samples. When lead-based paint on chewable surfaces is identified, treatment of the paint surface is required and treatment shall be completed within 30 days.

Disclosure of Information on Lead-Based Paint and/or Lead-Based Paint Hazards

Lead Warning Statement

Housing built before 1978 may contain lead-based paint. Lead from paint, paint chips and dust can pose health hazards if not managed properly. Lead exposure is especially harmful to young children and pregnant women. Before renting pre-1978 housing, lessors must disclose the presence of known lead-based paint and/or lead-based paint hazards in the dwelling. Lessees must also receive a federally approved pamphlet on lead poisoning prevention.

Lessor's Disclosure

(a) Presence of lead-based paint and/or lead-based paint hazards (check one below):

Known lead-based paint and/or lead-based paint hazards are present in housing (explain).

Lessor has no knowledge of lead-based paint and/or lead-based paint hazards in the housing.

(b) Records and reports available to the lessor (check one below):

Lessor has provided the lessee with all available records and reports pertaining to lead-based paint and lead-based paint hazards in the housing (list documents below).

Lessor has no reports or records pertaining to lead-based paint and/or lead-based paint hazards in the housing.

Lessee's Acknowledgment (initial)

(c) _____ Lessee has received copies of all information listed above.

(d) _____ Lessee has received the pamphlet *Protect Your Family from Lead in Your Home*.

Agent's Acknowledgment (initial)

(e) _____ Agent has informed the lessor of the lessee's obligations under 42 U.S.C. 482(d) and is aware of his/her responsibility to ensure compliance.

Certification of Accuracy

The following parties have reviewed the information above and certify, to the best of their knowledge, that the information they have provided is true and accurate.

Lessor Date

Lessor Date

Lessee Date

Lessee Date

Agent Date

Agent Date

Housing Authority of the County of Dauphin
501 Mohn Street, Steelton, PA 17113

Owner Certification

Lead Paint

I, _____, as the legal Owner/Agent of the Leased dwelling unit located at _____ hereby certify that to the best of my knowledge, the unit is in compliance with HUD Lead Paint Regulations, 24 CFR, Part 35, which require that all interior and exterior surfaces, such as stairs, decks, porches, railings, windows and doors for households with children under six years of age, be free of cracking, scaling, peeling, chipping and loose paint or that such surfaces have been adequately either treated or covered to prevent the eating of lead based paint.

All surfaces to be treated have been thoroughly washed and/or scraped, so as to remove all cracking, scaling, peeling, chipping and loose paint before repainting with, at a minimum, at least two coats of suitable non-lead paint. All surfaces to be covered have had the paint removed or covered with materials such as hardboard, plywood, drywall, plaster or other suitable material.

Signed _____

Date

The Housing Authority of the County of Dauphin must obtain the above certification that the work has been done in accordance with the above requirements prior to execution or renewal of any Housing Assistance Payments Contract.

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 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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 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. 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. Go to 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 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 ¹
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 ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
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 ⁴
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

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 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.

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*, 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. 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 or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit 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.