

Delray Beach Housing Authority

82 NW 5th Avenue

Delray Beach, FL. 33444

Telephone: (561) 272-6766

Fax: (561) 272-7352

OWNERS

INFORMATIONAL

PACKET



Delray Beach Housing Authority

82 NW 5th AVENUE, DELRAY BEACH, FLORIDA 33444 * (561) 272-6766

Dear Sir or Madam:

Thank you for expressing an interest in the Delray Beach Housing Authority's Section 8 Housing Choice Voucher (HCV) Program. The purpose of this program is to offer rental assistance to low and very low-incomes families. The Section 8 Program was created by the Housing Community Development Act of 1974, and is funded by the U.S. Department of Housing and Urban Development (HUD), which means we must comply with Federal regulations regarding eligibility, income, and rent formulas.

The Section 8 Housing Choice Voucher program is a rental assistance program that is available to persons without regard to race, color, religion, sex, disability, familial status or national origin. In order to receive a voucher, people interested in the Section 8 program must apply and qualify, then remain on a waiting list until their name reaches the top. If eligible at that time, applicants are issued a voucher by the Housing Authority, and they in turn select a place to live using their voucher.

Our Owner Information Packet has been prepared for landlords such as you to briefly describe our Section 8 Housing Choice Voucher Program. By doing so, our hope is that it will not only provide you with answers to some of your questions, but possibly interest you in participating in the Delray Beach Housing Authority's Section 8 Program.

Once again, thank you for your interest in our Section 8 Program.

Sincerely,

Bridgette Huff

Bridgette Huff
Section 8 Coordinator





ROLES AND RESPONSIBILITIES

THE ROLE OF DELRAY BEACH HOUSING AUTHORITY (DBHA)

DBHA Housing Choice Voucher Responsibilities:

- Administer the program in accordance with program rules and regulations.
- Accepts applications. Determine family eligibility for participation in the voucher program.
- Issues Section 8 Housing Choice Vouchers.
- Conduct family briefings/Recertification.
- Offers and conducts hearings.
- Approve rents based on rent reasonableness guidelines.
- Conduct all HUD required inspections.
- Makes payments to the owners – Housing Assistance Payment (HAP) in a timely manner.
- Determine family eligibility annually.
- Re-inspects units – Abate (stop) HAP to owners who violate program rules.
- Terminate assistance to families who violate program rules.
- Ensure that owners and families comply with program rules.
- Monitors program performance and compliance with Federal and local rules.

THE ROLE OF THE OWNER

The owner must complete the documents given to the family, which includes the following information:

1. Request for Tenancy Approval.
2. Owners Certification, Management Agreement (if applicable)
3. Lead Based Paint Discloser Statement
4. Copy of the residential lease agreement – The lease must not have the beginning or ending dates nor the contract rent amount filled in, prior to initial inspection. Your lease agreement cannot be dated earlier than our agency is prepared to implement our Section 8 Assistance. (The lease cannot be dated prior to the unit passing inspection). Please check with Housing Counselor for your tenant, to ensure your lease agreement date coincided with the start date of our agency assisting this tenant in your rental property.

The owner functions as he or she does in the private rental market, except that the owner must adhere to HUD regulations and required contractual documents, to include the Housing Authority Assistance Payments Contract and the lease with the required HUD Lease Addendum.

The owner or the family will return these documents to our office where they will be reviewed and approved. If all is in order an inspection of the rental unit will be conducted within 14 business day. If the unit meets Housing Quality Standards (HQS) and DBHA and the owner have agreed on a monthly contract rent amount, the lease will be approved.

The family **SHALL NOT** move into the unit until it has been approved by the Housing Authority's Inspector. The family may move in once the unit has passed inspection, and their current lease has expired. If the unit meets Housing Quality Standards, a new HAP Contract will begin. Payment of the family's portion of rent will begin on the effective date of the contract and lease.

OWNER RESPONSIBILITIES

The owner has the following major responsibilities:

- Tenant selection and leasing
 1. Screen families – the HA has not screened the family's behavior or suitability for tenancy; it is the owner's responsibility.
 2. Owners are permitted to screen based on a family's tenancy history.
 3. Owner may consider a family's background regarding factors such as:
 - a) Payment of rent and utility bills.
 - b) Caring for a unit.
 - c) Respecting other's rights for peaceful enjoyment of their housing.
 - d) Drug-related criminal activity or other criminal activity that is a threat to life, safety or property of others.
 4. Collect a security deposit.
 5. Collect the family's portion of the rent.
- **Compliance with the Housing Assistance Payments (HAP) Contract**
 1. Compliance with all applicable Federal, State and Local Regulations, Fair Housing, Laws, and Landlord-Tenant Laws.
 2. Stay current with local building codes, taxes and fees.
 3. Notify the DBHA of change of ownership.

The HAP Contract

The legal relationship between the DBHA's Housing Choice Voucher Program and the owner is spelled out in the Housing Assistance Payment Contract, also called the HAP Contract. The HAP Contract contains the entire agreement between the property owner and the DBHA. It is very important that owners read and understand the HAP Contract before signing it.

By signing the HAP Contract, owners agreeing to provisions such as:

- Maintain the unit in compliance with HQS guidelines at all times.
- Cooperate during the inspection process.
- Not evict tenant for the DBHA non-payment of the housing subsidy for issues such as abatements.
- Abide by fair housing and equal opportunity laws.

➤ **Normal landlord functions during the lease term** (e.g., maintenance, rent collection)

1. Maintains units in accordance with housing quality standards (HQS)
2. Cooperate with DBHA in all inspection matters.
3. Makes timely repairs.

➤ **Compliance with program lease**

1. Enforces the lease.
2. Provides the DBHA representative with a copy of the eviction proceedings at the same time the tenant is informed of eviction proceedings.
3. Informs DBHA immediately of vacancy caused by the Section 8 tenant.

Lease/Tenancy Addendum

The relationship between the owner and the tenant is spelled out in the lease/tenancy addendum. Owners and tenants must agree to the program-related provisions contained in HUD's Tenancy Addendum, also called Part C of the HAP Contract. The owner may update the owner/tenant lease to incorporate all of the Tenancy Addendum provisions, or simply attach it to HUD's Tenancy Addendum. If there are inconsistencies between the owner's lease and the Tenancy Addendum, the Tenancy Addendum prevails.

Owner responsibilities are defined in the HAP Contract, the Lease, and HUD Regulations.

The owner must maintain the unit to Housing Quality Standards (HQS). If the owner fails to do so, the HA may terminate, suspend, or reduce housing assistance payments and terminate the HAP Contract.

The owner is not responsible for a breach of the HQS for which the family is responsible.

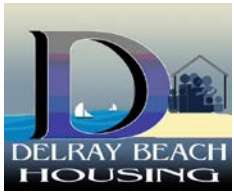
The owner must adhere to provisions on modifications to a dwelling unit occupied or to be occupied by a disabled person (982.452).



ROLE OF THE FAMILY

The family provides income and family information needed to permit the HA to verify and certify eligibility and calculate rent.

- Searches for housing in safe, decent and sanitary environment.
- Live up to the terms of your lease.
- Pay any utilities that are not furnished by the owner.
- Do your part to keep the unit safe and sanitary.
- Provide and maintain any appliances that the owner does not furnish.
- Cooperate with the owner by informing him or her of any necessary repairs.
- Pays tenant portion of the rent and adheres to lease requirements.
- Cooperates with the HA for initial, annual, and complaint inspections.
- Provide the owner access to make repairs.
- Provide DBHA Staff access for inspections.
- Take care of the housing unit.
- Be responsible for damages to the unit or premises beyond normal wear and tear.
- Cooperates with the HA for all re-certifications.
- Abides by the Family obligations set forth in the Housing Choice Voucher, the Lease and the Section 8 Regulations.
- Report changes in income and family composition to the DBHA Housing Specialist immediately.



THE MOST COMMON INSPECTION FAILURES

1. Peeling paint: Interior and Exterior – No peeling or chipping paint. Units built before 1978 have paint that contains lead. Lead from paint chips and dust can pose serious health hazards if not taken care of properly.
 - a. The Federal law requires that individuals receive certain information before renting, buying or renovating pre-1978 housing. Landlords will have to disclose known information on lead-based paint hazards before leases take effect.
2. Exterior and interior railings are required for four (4) or more steps.
 - a. The condition and equipment of interior and exterior stairways, hall porches, walkways, etc., shall not present a danger of tripping or falling.
 - b. All stairs with four or more steps require handrails.
 - c. Porches and balconies over 30 inches high require guardrails.
3. Hot water tank must have a pressure relief valve and a discharge line.
4. Cracked or broken light switch plate(s) or outlet covers.
5. Smoke detector(s) either not working or not present.
 - a. The dwelling unit shall contain a working smoke detector on every level and in an appropriate location to provide maximum warning to occupants should fire or smoke situation occur.
6. Exposed wiring, loose or cracked light fixtures.
7. Stove burners, bake and broiler elements not working.
8. Leaking toilets and faucets.
 - a. Toilets, tubs, showers and faucets must be in proper operating condition with hot and cold running water.
9. Ceiling with large cracks or holes that allow drafts, severe bulging, large amounts of loose or falling surface material such as plaster. Ceiling, walls, and floors shall not have any serious defects.
 - a. The roof structure shall be firm, and the roof shall be weather tight.
 - b. The exterior wall structure and exterior wall surface shall not have any serious defects such as serious leaning, buckling, sagging, cracks or holes, loose siding or other serious damage.
10. Bathroom(s) must have a window that opens; if window is not present, there must be an operating exhaust vent system designed to permit air to escape to the outside.
11. Excess garbage in or around the unit must be removed.

12. The site and neighborhood must be reasonably free of conditions that would endanger the health and safety of residents, fire hazards, structural instability, flooding, poor drainage, septic tank back-ups, and excessive accumulation of trash, vermin and rodent infestation.
13. Broken windows or windows with large cracks, broken or missing panes, windows that do not shut, or when shut, do not keep out the weather.
14. Security: all doors and windows must open, close, and lock.
15. Bedroom(s) must have window(s) leading to the exterior/outside of the building and must be large enough for tenant(s) to use as means of escape.
16. **LANDLORD MUST** have utilities turned on at the time of the inspection.
17. Heating units (if not central a/c – heat) dual cycle window units required. Space heater are not permitted.

The Delray Beach Housing Authority reserves the right to cite additional HQS violations during the inspection of the unit.



*LANDLORDS PLEASE COMPLETE
AND RETURN ALL ATTACHED
FORMS HENCEFORTH AS
REQUIRED TO PROCESS THE
INSPECTION DATE IN A TIMELY
MANNER.*



TO ALL SECTION 8 LANDLORDS

The following documents must be provided before the Housing Authority can enter into a contract with you:

1. PROOF OF OWNERSHIP of the property to be rented.
 - a. Copy of the recorded deed
 - b. Recent Tax Bill

If the property is managed by a management agent.

- a. Copy of the Management Agreement also number 2 & 3 below.

2. PROOF OF YOUR TAX I.D. NUMBER

- a. Copy of your Social Security Card
- b. If you are a company, a copy of your assigned Employee Identification Number (EIN), or an official document that includes your company name, and EIN number.
- c. Completed W-9 Form (attached)

3. IDENTIFICATION

- a. Driver's license of Government issued photo I.D.

4. COMPLETION OF THE ATTACHED DOCUMENTS:

- a. Section 8 Landlord Certification
- b. Notice of Restriction of Leasing to Relatives (landlord & tenant must sign)
- c. Criminal and Drug Related Activity (landlord & tenant must sign)
- d. Lead Base Paint Disclosure (landlord & tenant must sign)
- e. Request for Tenancy Approval (landlord & tenant must sign)
- f. W-9 Request for Taxpayer Identification Number and Certification.

SPECIAL NOTICE: Please include a copy of your proposed lease along with the above documents. You must attach the "Tenancy Addendum" to your proposed lease. One has been provided in this packet. Whenever there is a dispute between the proposed lease and the "Tenancy Addendum" the Tenancy Addendum will prevail.

INSPECTIONS: The housing specialist does not schedule the inspection appointment. **The inspector will contact the landlord directly for an appointment within 14 days after all required documents have been received and approved.**

Thank you for participating in the Section 8 Housing Choice Voucher Program.

Housing Specialist: _____

E-mail: _____

(561) 272- 6766 ext. _____

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)		
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

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

DELRAY BEACH HOUSING AUTHORITY SECTION 8 LANDLORD CERTIFICATION



Tenant Name: _____

Subsidy #: _____

New Address: _____

OWNERSHIP OF ASSISTED UNIT/LIABILITY INSURANCE

I certify that I am the legal owner of the legally designated agent for the above referenced unit, and that I will not rent to any tenant who has any ownership interest whatsoever in this dwelling unit. I further certify that the above referenced unit is a named location on a current insurance policy for both liability and real property damage coverage.

OWNER RENTING TO RELATIVES

I certify that I am not related to the tenant or to any members of the family in any of the following ways: parent, child, grandparent, grandchild, sister or brother. If I am renting to a relative, it is for the sole purpose of providing reasonable accommodations for a family member who is a person with disabilities. I also understand that the Housing Authority must first approve this arrangement.

APPROVED RESIDENTS OF ASSISTED UNIT

I understand that the family members as reported to and approved by the Housing Authority are the only individuals permitted to reside in the unit. I also understand that I am not permitted to live in the unit while I am receiving housing assistance payments unless approved for participation in the Shared Housing Program. I also understand that the lease may not be assigned nor is subletting permitted without prior approval of the Housing Authority.

HOUSING QUALITY STANDARDS

I understand my obligations in compliance with the Housing Assistance Contract to perform necessary repairs and maintenance so the unit continues to comply with Housing Quality Standards.

TENANT RENT PAYMENT

I understand that the tenant's portion of the contract rent is determined by the Housing Authority, and that it is illegal to charge any additional amounts which have not been specifically approved by the Housing Authority.

REPORTING VACANCIES TO THE HOUSING AUTHORITY

I understand that should the assisted unit become vacant, I am responsible to notify the Housing Authority immediately. I understand that relocating tenants to other units requires the Housing Authority's consent.

ADMINISTRATIVE AND CRIMINAL ACTIONS FOR INTENTIONAL VIOLATIONS

I understand that failure to comply with the terms and responsibilities of the Housing Assistance Payments contract is grounds for termination of participation in the Section 8 Program. I understand that knowingly falsifying material facts is a violation of State and Federal Criminal and Civil Law.

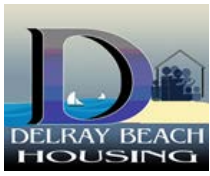
AUTHORIZATION FOR RELEASE OF INFORMATION

I understand the Housing Authority is entitled to enforce the terms of the Housing Assistance Payments Contract to ensure my compliance with all program rules and regulations. I hereby authorize the Housing Authority to obtain information and documentation from 3rd party sources to verify and confirm my compliance. Such sources include and are not limited to: mortgage and lien holders, title companies, banks and lending institutions and utility companies. I also understand that the Housing Authority or HUD may conduct computer matching programs and examine public records to research and verify my compliance with the Housing Assistance Payments Contract.

Signature of Landlord/Agent

_____, 20____
Date

WARNING – Title 18 US Code Section 1001 states that a person is guilty of a felony for knowingly and willingly making a false or fraudulent statement to any Department or Agency of the United States. State law may also provide penalties for false or fraudulent statements.



DELRAY BEACH HOUSING AUTHORITY SECTION 8 LANDLORD CERTIFICATION

I, _____ hereby certify that I do not receive Housing Assistance Payments (HAP) or any other rent subsidy payment for the unit owned by me at the following address:

I understand that if the aforementioned information is incorrect, the Housing Assistance Payments (HAP) will be terminated immediately.

IMPORTANT NOTICE

Giving false statements in this certification will be considered a breach of the HAP Contract with the Delray Beach Housing Authority for which the Authority may exercise any of its rights or remedies under the contract, including but not limited to those listed in Section 13 of the HAP contract or any applicable provisions of the Code of Federal Regulations.

Owner/Agent Signature

Date



NOTICE OF RESTRICTIONS ON LEASING TO RELATIVES

Pursuant to Federal Regulations, the Delray Beach Housing Authority may not approve a unit for lease if the owner is the parent, child, grandparent, grandchild, sister or brother of the Section 8 Voucher Holder that is seeking to rent the unit. The Housing Authority may approve such unit for rent if the Housing Authority determines that approving the unit will provide reasonable accommodations for a family member who is a person with disabilities as defined in 24 CFR 8.3 and the United States Act of 1937 Section 23(b) 3 (e).

TENANT

I acknowledge receipt of the above notice and I _____
(Tenant), hereby confirm that the landlord is not a relative as defined in the notice above.

Tenant's Signature

Date

LANDLORD

I acknowledge receipt of the above notice and I _____
(Landlord), hereby confirm that the landlord is not a relative as defined in the notice above.

Landlord's Signature

Date



LEASE ADDENDUM FOR DRUG-FREE HOUSING CRIMINAL AND DRUG-RELATED ACTIVITY

In consideration of the execution of renewal of a lease of the dwelling unit identified in the lease Management and Resident agrees as follows:

1. Residents, any member of the Resident's household, or a guest or other person under the resident's control shall not engage in criminal activity, including drug-related criminal activity, on or near property premises. "Drug-related criminal activity" means the illegal manufacture, sale, distribution, use, or possession with intent to manufacture, sell, distribute, or use of a Controlled Substance 21 U.S.C., 802.
2. Residents, any member of the Resident's household, or a guest or other person under the resident's control shall not engage in any act intended to facilitate criminal activity, including drug related criminal activity, on or near property premises.
3. Resident or members of the household will not permit the dwelling unit to be used for, or to facilitate, criminal activity, including drug-related criminal activity, regardless of whether the individual engaging in such activity is a member of the household or a guest.
4. Resident, any member of the Resident's household, or a guest or other person under the Resident's control shall not engage in acts of violence or threats of violence, including, but not limited to the unlawful discharge of firearms on or near property premises.
5. Resident, any member of the Resident's household, or a guest or other person under the Resident's control shall not engage in acts of violence or threats of violence, including, but not limited to the unlawful discharge of firearms on our near property premises.
6. **VIOLATION OF THE ABOVE PROVISION SHALL BE MATERIAL VIOLATION OF THE LEASE AND GOOD CAUSE FOR THE TERMINATION OF TENANCY.** A single violation of any of the provisions of this addendum shall be deemed a serious violation and a material non-compliance with the lease. It is understood and agreed that a single violation shall be good cause for termination of the lease. Unless otherwise provided by law, proof of violation shall not require criminal conviction, but shall be by a preponderance of the evidence.
7. In case of conflict between the provision of this addendum and any other provisions of the lease, the provisions of the addendum shall govern.
8. Resident acknowledges, and hereby consents to Management's doing so, that Management possibly has in the past, and will possibly do so in the future at any time and from time to time, conducted a criminal background check/investigation/update on Resident and/or members of Resident's household.

The following parties have reviewed the information above and understand, to the best of their knowledge.

Owner/Agent Signature

Date

Tenant's Signature

Date

Tenant's Signature

Date

Address: _____

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 (i) or (ii) below):

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

(ii) _____ 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 (i) or (ii) below):

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

(ii) _____ 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 lessor's obligations under 42 U.S.C. 4852d 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



DIRECT DEPOSIT FORM

Authorization Agreement for Automatic (HAP) Payments

I (We) hereby authorize the Delray Beach Housing authority to initiate automatic deposit, for the Rental Subsidy Payment to the account indicated below:

Owner Name: _____

Owner Social Security Number/ Tax ID #: _____

Owner Address: _____

City: _____ State: _____ Zip Code: _____

Owner Telephone #: _____ E-mail: _____

Financial Institution: _____

Address or Branch: _____

City: _____ State: _____ Zip Code: _____

Routing Number: _____

Checking Account Number: _____

Savings Account Number: _____

Owner/Agent Signature

Date

In order to process the direct deposit, **we will need a DEPOSIT SLIP** or a **VOIDED CHECK** attached to this form. If you should have any questions please contact Shirley Erazo, Chief Operations Officer at (561) 272-6766 ext.# 12.

Written notification of all changes must be submitted to the Delray Beach Housing Authority at least thirty days prior to payment date. If you change your address or account number please remember to update the _____ Delray Beach Housing Authority immediately. _____ (Initials)

Request for Taxpayer Identification Number and Certification

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

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

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 one of the following seven boxes.	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate	Exempt payee code (if any) _____
<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ Note: 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 not 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.	Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
<input type="checkbox"/> Other (see instructions) ▶	
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*.

Social security number								

or

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.

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 ▶

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.

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.

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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.

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.

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

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.

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.

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.