



LANDLORD INFORMATION PACKET

Landlord Workshop-HCV Department

JACKSONVILLE HOUSING AUTHORITY

The **Mission** of Jacksonville Housing is to provide safe, clean, affordable housing and effective social services to low- and moderate-income families and individuals. Our dedicated team of employees and Board members, in partnership with our residents, will utilize accepted business principles and all available resources to improve the quality of life for all participants. We will encourage employment, self-sufficiency, and, where possible, assist in the transition to other housing alternatives.

Cathy Ponder-Hunt
Director of Housing Assistance



1300 Broad Street N
Jacksonville, FL 32202

Phone: 904-630-3810

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Dear Property Owner/Manager,

The following information is intended to introduce the Housing Choice Voucher Program, offered to rental property owners and managers by the Jacksonville Housing Authority. Jacksonville Housing Authority provides rental subsidies to more than 7,000 families throughout the greater Jacksonville metropolitan area. This information provides a property owner and/or manager with a better understanding of how the Housing Choice Voucher Program works.

As with most metropolitan areas, there is frequently a shortage of decent, affordable housing. The Housing Choice Voucher Program assists families with rental subsidies throughout Jacksonville, Florida. Many different types of households participate in the HCV Program, including the elderly, persons with disabilities, and working families that do not earn enough income to compete with rising rental costs.

Part of the success of the HCV Program depends on the ability of the Jacksonville Housing Authority to provide connections with property owners that have decent, safe, and sanitary rental units available. Many low-income families in our community rely on property owners who are willing to participate in the HCV Program. Leasing to an HCV participant can be a profitable - as well as a rewarding - venture to any real estate investor.

The Jacksonville Housing Authority also conducts a property owner/manager Introduction Workshop once a month to review the entire HCV Program process. In these workshops, JHA covers topics such as tenant and property owner responsibilities, housing quality inspections, forms commonly used, and standard procedures involved with leasing to an HCV Program participant.

Thank you for your interest in the Housing Choice Voucher Program.

Sincerely,

Cathy Ponder-Hunt
Director of Housing Assistance



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Property Owner/Manager Workshop Schedule

Housing Choice Voucher Program

To fully illustrate the Housing Choice Voucher Program, the Jacksonville Housing Authority offers workshops for property owners and property management agencies.

These workshops are intended to assist property owners and managers to fully understand the HCV process. During the workshop key topics are covered, such as Tenant and Property Owner/Manager Responsibilities, HQS Inspections, Section 8 Forms, Standard Office Procedures, Fraud, and Fair Housing. These sessions also allow the property owner/manager to have questions answered regarding the Section 8 Program.

Workshops are held once a month on the third Thursday of every Month. They are hosted in the Conference Room (First Floor) at the Jacksonville Housing Authority located at 1300 N. Broad Street, Jacksonville, FL 32202.

No reservations are required. However, please limit number of attendees to two per party.

2022 Workshop Calendar

Thursday, April 21, 2022.....2:00 PM – 3:30 PM

Thursday, May 19, 2022.....2:00 PM – 3:30 PM

Thursday, June 16, 2022.....2:00 PM – 3:30 PM

Thursday, July 21, 2022.....2:00 PM – 3:30 PM

Thursday, August 18, 2022.....2:00 PM – 3:30 PM

Thursday, September 15, 2022.....2:00 PM – 3:30 PM

Thursday, October 20, 2022.....2:00 PM – 3:30 PM

Thursday, November 17, 2022.....2:00 PM – 3:30 PM

December 2022 - No Workshop due to the holidays

The workshop may be shorter if all questions are answered before 3:30 p.m.



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JHA Contact Information

Thank you again for your interest in participating in the HCV Department rental program. While selection of the resident and management of the unit is the responsibility of the property owner/manager, the Jacksonville Housing Authority stands willing to assist you in understanding and/or carrying out program policies and regulations. Please feel free to contact any one of the division representatives listed below to address specific program concerns.

HCV Department Management Team

Cathy Ponder-Hunt - Director of Housing Assistance.....(904) 630-3812 / chunt@jaxha.org

Kelly Lei, Administrative Assistant to DHA.....(904) 665-3038 / klei@jaxha.org

Riesa Lowery, HCV Program Manager.....(904) 630-3883 / rlowery@jaxha.org

Phyllis Bradley, Operations Manager(904) 630-3899 / pbradley@jaxha.org

Sheila Brinson Williams, Operations Manager.....(904) 630-3875 / sbrinson-williams@jaxha.org

Pat Taylor, Operations Support Manager(904) 630-3836 / ptaylor@jaxha.org

Shawna Reeves, Applications Supervisor(904) 630-3861 / sreeves@jaxha.org

Mansel Carter, HQS Inspections Supervisor (904) 366-6084 / mcarter@jaxha.org

The JHA Website is: www.jaxha.org



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How the Housing Choice Voucher Program Works

1. The family applies for the Housing Choice Voucher Program.
2. The family is put on a waiting list. The family could be on the waiting list anywhere from two (2) to five (5) years - contingent on the amount of funding received to lease new HCV families.
3. The family is selected from the waiting list. Once selected, the family is certified for eligibility, i.e. criminal history, all household income and family composition.
4. The family attends an HCV Briefing and is issued a Housing Choice Voucher. The Housing Choice Voucher permits families to select units anywhere in JHA's jurisdiction, at or below the amounts designated on the Voucher Subsidy sheet, provided the unit passes Inspection and the property owner is willing to sign a one-year rental lease with the participant and a Housing Assistance Payment Contract with the Jacksonville Housing Authority. The number of bedrooms is determined by the family size according HUD Subsidy Guidelines. Rent reasonableness is determined at the time of Inspection by comparing rents with other unassisted units in the immediate area.
5. Each selected family then seeks housing in the private market (possibly the unit in which they already reside). They are issued a Request for Tenancy Approval (RFTA) packet to be completed by the participant and property owner/manager and returned to the Jacksonville Housing Authority prior to the voucher expiration date.
6. Once the RFTA is returned to the Housing Counselor, it is reviewed to make sure the participant qualifies for the unit.
7. Then the unit is inspected for Housing Quality Standards, and to ensure that the contract rent is reasonable.
8. After a satisfactory inspection of the unit, the fully executed rental lease is submitted to the Housing Counselor and the Housing Assistance Payment Contract is completed with the Jacksonville Housing Authority.
9. The Jacksonville Housing Authority will pay an amount of the contract rent based on the family's income, deductions, and appropriate Payment Standard to the property owner/manager. The HCV participant will be responsible for the balance of the rent and payment of any utilities not paid by the property owner/manager. The property owner/manager cannot charge - and the tenant cannot pay - any amounts in excess of the approved contract rental amount reflected on the rental lease and Housing Assistance Payment Contract, which is grounds for the family's termination from the HCV program and may also result in the landlord being removed from participating in the program.



Housing Choice Voucher Checklist

- ◆ Please note, the Estimated Maximum Contract Rent to Look For is listed on the Voucher Subsidy Sheet. If the amount is less than the rent you are willing to accept, the family is not eligible for your unit. Ensure that the Section 8 Voucher is current, and be sure to get the name and telephone number of the Housing Counselor.

- ◆ EQUALLY SCREEN ALL PROSPECTIVE TENANTS. It is your responsibility to find a family who will take care of your property.

- ◆ Once the security deposit is established and the participant meets the approved rental criteria, complete and return all necessary documents to the Housing Counselor indicated on the participant's voucher.

- ◆ Documents to be returned to the Jacksonville Housing Authority:
 1. Request for Tenancy Approval (RFTA)
 2. Designation by Owner Form
 3. IRS Form W-9
 4. Reminder Notice
 5. Disclosure of Information on Lead-Based Paint and Lead-Based Hazards
 6. Section 8 Rental Inspection Checklist
 7. Contract Utility/Signature Page

- ◆ Upon receipt and acceptance of the RFTA and related paperwork, an initial inspection will be scheduled within 7-10 business days. The date the unit will be ready for inspection must be shown (field 8) on the RFTA. Please use actual numbers for the date.

- ◆ To ensure a timely inspection, the RFTA should include a current daytime telephone number of the property owner/manager. By the date of inspection, all work should be completed and all utilities should be turned on and in working order.

- ◆ An excellent time to prepare the Rental Lease Agreement is during the wait period for the initial inspection. Make sure to leave the rental amount, effective date, and lease expiration date fields blank.



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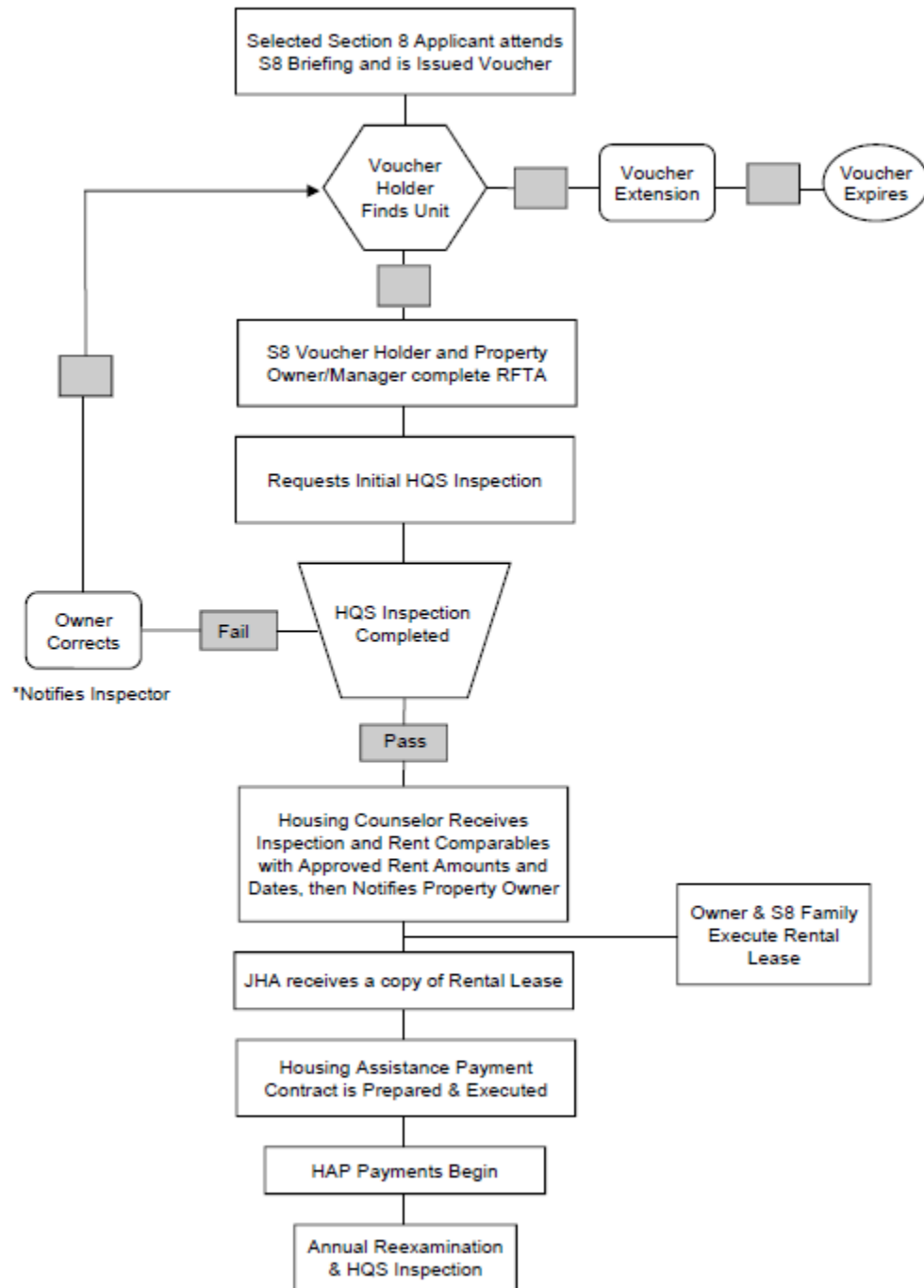
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- ◆ Rental amounts are determined by comparables to similar open market units within a one-to-two-mile radius of the prospective unit. www.AffordableHousing.com is the comparable database that is used. We are HUD mandated to use Small Area Fair Market Rents-SAFMR.

- ◆ Once the unit passes the initial Housing Quality Standards Inspection, confirm with the Housing Counselor the approved rental amount, effective date, and lease expiration date. Promptly submit a copy of the Rental Lease Agreement to the Housing Counselor, so the contract can be processed for payment.

- ◆ It is important to emphasize the significance of accurately completing all documents on the RFTA, making sure the unit is ready at the time of inspection, and promptly returning the Lease Agreement after the passed initial inspection.

Diagram of Section 8 Process





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Property Owner/Manager Responsibilities

- ◆ Section 8 participants should be screened the same as private market prospective tenants. The property owner may elect to complete a credit check, background check and/or contact references. Once again, it is the responsibility of the property owner to properly screen the prospective tenant.
- ◆ Property owners/managers are responsible for all management functions for Section 8 units.
- ◆ Owners must maintain the unit and surrounding area to ensure that it is decent, safe, and sanitary at all times.
- ◆ If the rental lease agreement includes owner paid utilities, then it is the responsibility of the property owner to pay for them - not the tenant.
- ◆ It is the responsibility of the property owner/manager to enforce the lease.
- ◆ All governmental fees and taxes are the responsibility of the property owner - not the Section 8 participant.
- ◆ It is the responsibility of the property owner/manager to know and abide by the Fair Housing Laws.

Additional Property Owner/Manager Information

The Designation by Owner Form and IRS Form W-9, which are included in the RFTA package should be completed accurately.

Clearly state the property owner information; include the agent information if an agent is delegated to act on behalf of the property owner. All payments issued by the Jacksonville Housing Authority will be reported to the Internal Revenue Service.

The recipient of the Housing Assistance Payment - property owner or property manger - will receive a 1099. The IRS Form W-9 should be completed by the individual or entity that will be receiving the Housing Assistance Payment and 1099.



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Housing Choice Voucher Participant Responsibilities

- ◆ HCV participants must report changes in their income or family composition, **in writing within 10 business days**. A family must obtain the approval of the property owner/manager and Housing Assistance Division in order to add family members to the lease.
- ◆ No other person other than the family members listed on the rental lease and Housing Assistance Payments Contract, may reside in the unit. Failure to adhere to this obligation may result in termination from the HCV program.
- ◆ The HCV participant's portion of rent is due to the property owner/manager by the date determined by the lease.
- ◆ HCV Participants are responsible for any damages caused by members of the family or visitors. The property owner/manager may repair damages and bill the participant for the cost of repair.
- ◆ The HCV participant will be held responsible for any disturbances or excessive noise caused by family members or visitors in a unit complex or common area.
- ◆ The exterior of the unit as well as maintenance of grounds are the responsibility of the HCV participant who resides in a single-family dwelling.
- ◆ HCV participants may not apply wallpaper, contact paper, attach or display anything to the unit without the written consent of the property owner/manager.
- ◆ The unit must be maintained in a clean and sanitary manner. High standards of housekeeping are necessary and must be maintained for health and safety.
- ◆ If an HCV participant's utilities are turned off due to a delinquent bill, the unit is in violation of Housing Quality Standards and Housing Safety Codes.
- ◆ HCV participants may not engage in drug-related, violent, or criminal activity.
- ◆ Continually trashing a unit beyond the ordinary wear and tear of use and failing to keep the unit in a clean and sanitary manner will be cause for termination from the HCV Program.

Housing Quality Standard Inspection Information

The Jacksonville Housing Authority is providing information in order to assist you in having your rental unit comply with Housing Quality Standards. JHA cannot cover every potential condition in this summary; however, if you are unsure about a situation or condition, please contact the Inspections Department at (904) 366-8080.

- ◆ **Electrical:** Each room must have at least two wall outlets and one permanently installed switch operated light fixture. All electrical devices must be in place and in proper working condition.
 - ◆ **Doors:** All doors must operate freely, without visible deterioration, and must latch into strike plate on door frames. All needed hardware must be present and in good working condition. Exterior doors must be completely weather sealed and have an approved latch-type locking device. Dead bolts are considered secondary locks and cannot be submitted for locksets.
 - ◆ **Windows:** Each window must operate as designed, with all necessary supportive hardware (including approved locking devices for first as well as the second story). Windows must be free from deterioration and cracks in the glass. All windows in unit must operate properly and must have screens on wood or metal frames, which are properly installed and in good condition.
Burglar Bars are permitted when installed with at least one window in a room, used for sleeping, that allows entry and exit in case of an emergency. If locks are used, a key must be furnished in an accessibly visible location.
 - ◆ **Wall/Ceiling:** All interior surfaces must be free from cracking, flaking, peeling, buckling, rotting or other deterioration (all baseboards and trim must be in place). For initial inspections, it is recommended that all surfaces be freshly painted. (Use of semi-gloss on walls and trim is highly recommended but not required.)
 - ◆ **Floors:** The entire floor system must be in good sound condition. Floor coverings in all interior rooms must be properly installed and in good condition; free from damage, excessive wear, stains, and soil.
 - ◆ **Kitchen:** The kitchen must have a properly working stove and refrigerator that are free from deterioration, rust, mechanical defects, missing parts, etc. These appliances must be in place in order for the unit to comply to Housing Quality Standards.
 - ◆ **Food Storage/Preparation:** Sufficient storage and counter space shall be provided to store as well as prepare food. All surfaces shall be free of any defects.
 - ◆ **Bath Ventilation:** Each bathroom must have proper ventilation. An operable window or an electric fan is required.
 - ◆ **Bedrooms:** A bedroom is defined as a room, 70 square feet or larger, located off a common area.
- The bedroom must have a closet with at least four square feet of space and must afford absolute privacy to the occupants. Connecting rooms without a common area access are considered sleeping areas, which will affect the unit's bedroom size rating.
 - ◆ **Heaters:** A permanent primary heating device must be properly installed, capable of sufficiently heating the entire unit during minimum winter conditions to at least 65 degrees. It must operate safely, without defects or missing parts. A fuel supply must be present and connected to the unit for inspection purposes.
Unvented gas burning heaters must have an ODS system and be properly located and installed according to the latest code/ordinance established.
Portable fuel burning heaters are NOT permitted under any circumstances.
 - ◆ **Water Heaters:** Water heaters must be in operable condition and properly located according to the latest codes/ordinance established. Improper connections or missing parts will cause the unit to fail inspection.
 - ◆ **Electrical Panel:** All breaker or fuses required must be present and in good condition - free from any damage or defects - and capable of supplying adequate service for anticipated demands. All openings (which are missing breakers) in the panel must be covered with proper blank covers.
 - ◆ **Smoke Alarms:** An operational smoke alarm must be present and located adjacent to each sleeping area or areas. Units with split bedroom plans will require additional alarms.
 - ◆ **Exterior:** Street numbers must be located on the unit, near the entrance; and must be visible from the street in both directions or on the mailbox on both sides. Exterior of the structure - including a detached building, or garage - must be free from all visible defects i.e. peeling, flaking, cracking, rotting or missing components. Handrails are required for units with four or more steps from the ground level into the unit or on to landing.
 - ◆ **Site Condition:** Yards and premises must be routinely maintained and be free from debris, excessive growth, or trash. The premises is considered the surveyed property on which the unit is located.
 - ◆ **Infestation:** The property owner is responsible for extermination of all infestation prior to occupancy, and should consult the Lease Agreement for responsibility during occupancy.



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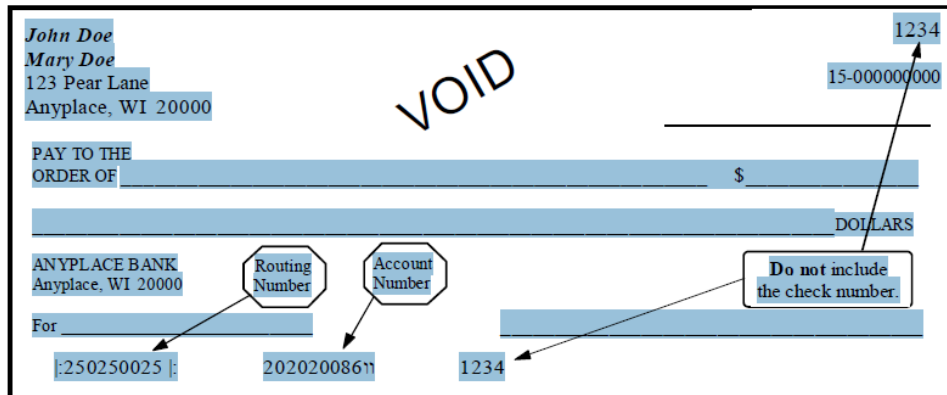
Jacksonville Housing Authority

HCV Direct Deposit

IMPORTANT INFORMATION TO ENROLL IN DIRECT DEPOSIT

DIRECT DEPOSIT for *HCV OWNERS ONLY*

1. Complete the Direct Deposit Authorization form. Enter all the necessary information on the Authorization form (all Owners and Authorized Signatories must sign). Please do not omit any information.
2. Attach an original voided check (photocopy, deposit slips or temporary checks are not acceptable) for the checking account into which you would like the Housing Authority to deposit the funds; you may write “VOID” across the front of the check and blacken the signature portion of your check. If you are having the funds deposited into a savings account you will need to obtain the correct “**Routing Number**” from your bank in writing, along with the savings account number and submit both with the enclosed authorization form.



Note: The routing and account numbers may be in different places on your check.

3. Please return the completed forms, together with your voided check to:
 - Jacksonville Housing Authority
 - Section 8 Department – 2nd Floor
 - Attn: Kelly Lei
 - 1300 N Broad Street
 - Jacksonville, FL 32202
4. To expedite the processing of your application, please complete all requests for information on the form. Any information omitted will delay the processing of your application. You may submit documentation to Kelly Lei by fax @ 904-630-3871 or klei@jaxha.org.
5. Please allow 60 days for your Direct Deposit Authorization application to be processed.

Direct Deposit Authorization Jacksonville Housing Authority

1300 Broad Street
Jacksonville, FL 32202

Part 1: Authorization Agreement for setup, Changes or Cancellation

I (we) hereby request and authorize the Jacksonville Housing Authority to deposit the Housing Assistance Payment (HAP) by electronic funds transfer into the account specified below. I (we) also authorize the Jacksonville Housing Authority to make withdrawals from this account in the event that a credit entry is made in error.

Furthermore, I (we) agree not to hold the Jacksonville Housing Authority responsible for any delay or loss of funds due to incorrect or incomplete information supplied by me or by my financial institution or due to an error on the part of my financial institution in depositing funds to my accounts.

This authorization will remain in effect until written notice to terminate direct deposit is received by the Jacksonville Housing Authority. I (we) understand 60 days must be allowed for initiating or terminating the Direct Deposit Agreement. Notification of any change in financial institution is the responsibility of the undersigned.

Authorized Signature	Printed Name	Date
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Part 2: Transaction Type

<input type="checkbox"/> New Setup <input type="checkbox"/> Cancellation	<input type="checkbox"/> Change Financial Institution <input type="checkbox"/> Change Account Number <input type="checkbox"/> Change Account Type
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Part 3: Payee Identification

Owner Tax ID (Social Security Number or Employer Identification Number)		Daytime Telephone Number
Payee Name		Alternate Telephone Number
Address		
City	State	Zip Code
Email Address		

Part 4: Financial Institution (Contact your financial institution for this information)

Financial Institution Name	Type of Account (SELECT ONE) <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
City	State	Zip Code
Routing Transit Number (Nine Digits)	Account Number	
Representative Name (Please Print)	Title	
Representative Signature		

Request for Taxpayer Identification Number and Certification

**Give form to the
 requester. Do not
 send to the IRS.**

Print or type See Specific Instructions on page 2.	Name	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/ Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶	
	<input type="checkbox"/> Exempt from backup withholding	
	Address (number, street, and apt. or suite no.)	
City, state, and ZIP code		
Requester's name and address (optional)		
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). **However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3.** For other entities, it is your employer identification number (EIN). If you do not have a number, see **How to get a TIN** on page 3.

Social security number
+

or

Employer identification number
+

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

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. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here	Signature of U.S. person ▶	Date ▶
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Purpose of Form

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

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

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

Note: If 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.

Foreign person. If you are a foreign person, use the appropriate Form W-8 (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 recipient 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 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** not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 30% of such payments (29% after December 31, 2003; 28% after December 31, 2005). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, 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, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
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 the instructions below and the separate **Instructions for the Requester of Form W-9**.

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

Name

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

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

Sole proprietor. Enter your **individual** name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, **enter the owner's name on the "Name" line.** Enter the LLC's name on the "Business name" line.

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

Note: *You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).*

Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

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

Exempt payees. Backup withholding is **not required** on any payments made to the following payees:

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 possession of the United States, or any of their political subdivisions or instrumentalities;
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities; or
5. An international organization or any of its agencies or instrumentalities.

Other payees that **may be exempt** from backup withholding include:

6. A corporation;
7. A foreign central bank of issue;
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States;

- 9. A futures commission merchant registered with the Commodity Futures Trading Commission;
- 10. A real estate investment trust;
- 11. An entity registered at all times during the tax year under the Investment Company Act of 1940;
- 12. A common trust fund operated by a bank under section 584(a);
- 13. A financial institution;
- 14. A middleman known in the investment community as a nominee or custodian; or
- 15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, **1** through **15**.

If the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13 . Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

¹ See **Form 1099-MISC**, Miscellaneous Income, and its instructions.
² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are **not exempt** from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a Federal executive agency.

Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-owner **LLC** that is disregarded as an entity separate from its owner (see **Limited liability company (LLC)** on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get **Form SS-5**, Application for a Social Security Card, from your local Social Security Administration office or get this form on-line at www.ssa.gov/online/ss5.html. 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 get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS Web Site at www.irs.gov.

If you are asked to complete Form W-9 but do not have a TIN, 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: Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

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

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 3, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see **Exempt from backup withholding** on page 2.

Signature requirements. Complete the certification as indicated in 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 to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA or Archer MSA 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)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. 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
5. Sole proprietorship or single-owner LLC	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

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**, but you may also enter your business or "DBA" name. You may use either your SSN or EIN (if you have one).

⁴ List first and circle the name of the legal 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.)

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.*

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or Archer MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 30% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

