

CRF DISASTER ASSISTANCE PACKET

RENTAL ASSISTANCE

CONTENTS:

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- Intake Application
- Self-Certification Form
- Duplication of Benefits Form
- Landlord Certification
- W-9

Checklist

I have enclosed the following documents to be returned to Suwannee River Economic Council, Inc.:

- ☐ Intake Application (include add'l Section 3 pages if required)
- ☐ Self-Certification Form
- ☐ Duplication of Benefits Form
- ☐ ID for all household members (Driver's License, Birth Certificate, Voter's Registration Card, or other ID.)
- ☐ Copy of lease
- ☐ Landlord Certification Form
- ☐ Landlord W-9 form

Return this form and all required documents to:

Mail: SREC, INC.
POB 70
LIVE OAK FL 32064
ATTN: CRF

OR

Email: crf@suwanneeec.net

Intake Application

1. Read completely
2. **PLEASE PRINT.**
3. Each individual household member age 18 and over must complete Section 3, page 3. Additional pages are included if needed.

CRF DISASTER PROGRAM INTAKE APPLICATION

FOR OFFICE USE ONLY

APP # _____ STAFF INITIALS _____ DATE REC'D _____

What type of housing assistance are you requesting?		<input type="checkbox"/> Rent
		<input type="checkbox"/> Mortgage
Other (Explain)		
SECTION 1. TO BE COMPLETED BY APPLICANT: (Head of Household)		
Full Name:		
Current Address:		Apt#
City, State Zip:		
Daytime phone:		Mobile Phone:
E-mail Address:		Date of Birth:
Marital Status:		Age:
Employed? Yes No		Self Employed? Yes No
TO BE COMPLETED BY CO-APPLICANT:		
Full Name:		
Daytime phone:		Mobile Phone:
E-mail Address:		Date of Birth:
Marital Status:		Age:
Employed? Yes No		Self Employed? Yes No

SECTION 2. HOUSEHOLD COMPOSITION, CHARACTERISTICS AND FAMILIAL STATUS: - As of today, all other members of the household. Indicate the relationship of each family member to the Head of Household (spouse, sibling, etc.). In addition, indicate if there are any additional members in the near future to the household.

Household Member Name	Relationship to Head of HH	Age	Date of Birth	Marital Status	Is household member listed disabled? Y/N	Employed	
						Yes	No
						Yes	No
						Yes	No
						Yes	No
						Yes	No
						Yes	No
						Yes	No
						Yes	No

HEAD of HOUSEHOLD ONLY (Check one): -This information is being collected for reporting purposes only.

RACE (Check all that apply):

<input type="checkbox"/> American Indian or Alaska Native	<input type="checkbox"/> Asian
<input type="checkbox"/> Native Hawaiian or Other Pacific Islander	<input type="checkbox"/> White
<input type="checkbox"/> Black or African American	<input type="checkbox"/> Other Multi-Racial

ETHNICITY (Check one):

- ☐ Hispanic or Latino - A person of Cuban, Mexican, Puerto Rican, South or Central American or other Spanish culture or origin, regardless of race. The term, "Spanish origin," can be used in addition to "Hispanic or Latino."
- ☐ Non-Hispanic or Latino - A person not of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin, regardless of race.

SECTION 3. ELIGIBILITY INFORMATION: If the answer to any of the following questions is NO, you are not eligible for Assistance. **Additional pages for other adult household members is attached.**

[illegible]

SECTION 4. PROPERTY INFORMATION		
Do you rent or own a pre-1994 mobile or manufactured home?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
Are you past due or delinquent on your rent or mortgage?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
What is your monthly <u>RENT</u> payment?		
What is your monthly <u>MORTGAGE</u> payment?		
What are the penalties due, if any?		
How many months of <u>RENT</u> are past due?	Amount Due	
How many <u>MORTGAGE</u> payments are past due?	Amount Due	
<i>The following question will require a special review to determine eligibility:</i>		
Did you apply for COVID-19 assistance to any other program or organization?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
Explain:		

ADDITIONAL COVID-RELATED ASSISTANCE:	
Have you received any COVID related assistance?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Amount Approved \$	Amount Received to date \$
List agency providing services	1
	2
	3

SECTION 5. INCOME INFORMATION:

Income includes: Wages, salaries and tips, alimony, child support, military income, part-time income, temporary income, TANF, Social Security, unemployment benefits, other benefits for all household members. List ALL household members and their incomes. Attach a separate sheet if you need more space.

FOOD STAMPS ARE NOT CONSIDERED INCOME- do not list food stamps.

Household Member Name	Full Time Student? Y/N	Source of Income (include employer name) If Applicable	Rate of Pay	Payment Basis (hourly, weekly, monthly, etc.)

SECTION 6. ASSET INFORMATION: Provide the requested information on any property you may own or assets you may have.

Do you own any other real estate?		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
If yes: Provide address, city and state of property(s):		
What is the tax roll value of the property?		
What is the current balance owed on the mortgage?		
Do you have income from the property? (rental income)		<input type="checkbox"/> Yes <input type="checkbox"/> No
If you answered yes, provide amount of annual rental income		\$
Is your primary residence currently in foreclosure?		<input type="checkbox"/> Yes <input type="checkbox"/> No

ASSET INFORMATION CONTINUED.....

List below the types and sources of any household assets: **CHECKING ACCOUNTS, SAVING ACCOUNTS, INVESTMENT ACCOUNTS, RETIREMENT, PROPERTY IN ADDITION TO THE HOMESTEAD.** Automobiles and homestead are not included here. Provide both the current cash value and the estimated annual income from the asset. Provide this information for all household members.

Household Member Name	Type & Source of Asset	Cash Value of Asset	Annual Income from Asset

SECTION 7. ELIGIBILITY RELEASE: It is required that you sign this form (see next page), which allows the City/County, subrecipient, sponsor, State or Vendor to request information from Third Parties concerning your eligibility and participation in this program.

INFORMATION COVERED: Inquiries may be made about items initialed below by the applicant.

INSTRUCTIONS TO APPLICANT: Your signature on this Eligibility Release, and the signatures of each member of your household who is 18 years of age or older, authorizes the City/County or any of its duly authorized representatives to obtain information from a third party regarding your eligibility and continued participation in the CRF Program for disaster assistance. Each adult member of the household must sign this Eligibility Release.

Information provided by the applicant(s) may be subject to Chapter 119, Florida Statutes, regarding Open Records.

SECTION 8. APPLICANT CERTIFICATION:

Certify that all the information in the application is true, to the best of your knowledge. By signing this application to verify the information contained, the applicant authorizes the City/County or any of its duly authorized representatives to verify the information listed herein.

I/We understand the information provided above is collected to determine if I/we are eligible to receive assistance under the CRF program.

I/We hereby certify that all the information provided herein is true and correct.

I/We understand that providing false statements or information for the purpose of obtaining assistance is grounds for termination of housing assistance and is punishable under Chapter 817 of the Florida Statutes as a first-degree misdemeanor.

I/We authorize the above-referenced City/County/subrecipient/sponsor and any of its duly authorized representatives to verify all information provided in this application.

I/We understand that additional information will likely be required to move forward with this program.

APPLICANT AUTHORIZATION:

I authorize the above-named Subrecipient, Sponsor, State or Vendor to obtain information about me and my household that is pertinent to determining my eligibility for participation in the Program. I acknowledge that:

- (1) A photocopy of this form is as valid as the original; AND
- (2) I have the right to review information received using this form; AND
- (3) I have the right to a copy of information provided to the Subrecipient and to request correction of any information I believe to be inaccurate; AND
- (4) All adult household members will sign this form and cooperate with the Subrecipient in the eligibility verification process.

Signature of Applicant:	Date
Signature of Co-Applicant:	Date
Household member age 18+:	Date
Household member age 18+:	Date
Household member age 18+:	Date
Household member age 18+:	Date
Household member age 18+:	Date
Household member age 18+:	Date

Warning: Chapter 817 of the Florida Statutes provides that willful false statements or misrepresentation concerning income and assets or liabilities relating to financial condition is a misdemeanor of the first degree and is punishable by fines and imprisonment provided under §775.082 or 775.083.

Intake Application

Section 3 – Eligibility Information

Additional pages if needed

2nd household member age 18+ affected by COVID-19

Name:

Are they unemployed or underemployed due to COVID-19?

☐ YES☐ NO

Date the person became unemployed or under employed

Name and address of employer prior to being impacted by COVID-19:

What was the annual gross income of this person prior to being affected by COVID-19 or March 1, 2020 whichever is later?

Current employer:

What was the projected annual gross income of this household after being affected by COVID-19?

Is the person receiving unemployment benefits? Yes or No

If yes, how much are they receiving monthly \$

Provide additional information about Hardship:

[illegible]

4th household member age 18+ affected by COVID-19		
Name:		
Are they unemployed or underemployed due to COVID-19?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
Date the person became unemployed or under employed		
Name and address of employer prior to being impacted by COVID-19:		
What was the annual gross income of this person prior to being affected by COVID-19 or March 1, 2020 whichever is later?		
Current employer:		
What was the projected annual gross income of this household after being affected by COVID-19?		
Is the person receiving unemployment benefits? Yes or No		
If yes, how much are they receiving monthly \$		
Provide additional information about Hardship:		

5th household member age 18+ affected by COVID-19		
Name:		
Are they unemployed or underemployed due to COVID-19?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
Date the person became unemployed or under		
Name and address of employer prior to being impacted by COVID-19:		
What was the annual gross income of this person prior to being affected by COVID-19 or March 1, 2020 whichever is later?		
Current employer:		
What was the projected annual gross income of this household after being affected by COVID-19?		
Is the person receiving unemployment benefits? Yes or No		
If yes, how much are they receiving monthly \$		
Provide additional information about Hardship:		

END of

Intake Application

Self-Certification of Income

1. Read completely
2. **PLEASE PRINT.**
3. Each individual household member age 18 and over must complete their own form. You will have to make copies of the attached blank form if you have more than one (1) household member age 18 and over.

To be completed by each adult household member

County _____

Phone # _____

Email _____

2. ☐ I am underemployed or unemployed.

Explain your COVID-19 related hardship:

[illegible]

I will receive income from the following sources over the next 12 months: (Circle Y (yes) or N (no) for each statement):

Y	N	Gross wages from employment (including commissions, tips, bonuses, fees, etc.)	\$ _____
Y	N	Net income from operation of a business	\$ _____
Y	N	Rental income from real or personal property	\$ _____
		Property Value	\$ _____
Y	N	Cash value of all assets (checking, savings, CD, stocks, bonds)	\$ _____
Y	N	Value of whole life insurance policies	\$ _____
Y	N	Interest or dividends from all assets	\$ _____
Y	N	Social Security payments, annuities, retirement funds, pensions, or death benefits.....	\$ _____
Y	N	Unemployment Benefits	\$ _____
Y	N	Disability payments	\$ _____
Y	N	Public assistance payments	\$ _____
Y	N	Temporary Assistance for needy Families (TANF)	\$ _____
Y	N	Periodic allowances such as alimony, child support, or gifts received from persons not living in my household	\$ _____
Y	N	Sales from self-employed resources	\$ _____
Y	N	Any other source not named above	\$ _____
Y	N	I currently have no income of any kind and there is no imminent change expected in my financial status or employment status during the next 12 months.	

3. I will be using the following sources of funds to pay for rent and other necessities:

I certify my anticipated gross annual income for the next 12 months to be (Total of section 2): \$_____.

I will inform local government staff if my income changes during the period when I am receiving assistance.

Under penalty of perjury, I certify that the information presented in this certification is true and accurate to the best of my knowledge. The undersigned further understand(s) that providing false representations herein constitutes an act of fraud. False, misleading or incomplete information may result in the termination of a lease agreement. The information provided is subject to verification by the county or eligible municipality.

Printed Name

Date

Signature

Witness #1 Printed Name

Witness #2 Printed Name

Witness #1 Signature

Witness #2 Signature

OR

FOR AN OATH OR AFFIRMATION:

STATE OF FLORIDA

COUNTY OF _____

Sworn to (or affirmed) and described before me this _____ day of _____, 2020

by _____.

(NOTARY SEAL)

Signature _____

Personally Known _____ OR Produced Identification _____

Type of Identification Produced _____

Name of Notary (Typed, Printed, or Stamped)

END of

Self-Certification

Form

Duplication of Benefits Agreement

1. Read completely.
2. **PLEASE PRINT.**
3. EVERYONE in the household that is age 18 and over must sign this form AND have the signature witnessed.

CRF Duplication of Benefits Agreement

FOR OFFICE USE ONLY!

Whereas, below named Applicant is receiving Florida Housing Finance Corporation (FHFC) Coronavirus Relief Funds (CRF) in the amount of \$ _____ to provide funding to (pay rent, pay mortgage payments, pay utilities) for the property located at:

Applicant Name _____

Street Address _____

City, State, Zip _____

Now, therefore, the Jurisdiction has an option to recoup assistance used on the above described property upon the terms, conditions and contingencies herein set forth:

Federal Benefits and Charitable Donations

Recipient agrees that if he/she receives further federal benefits, charitable donations, or other financial assistance to (pay rent, pay mortgage payments, pay utilities) in connection with the COVID-19 response, the recipient will report receiving benefits by emailing crf@suwanneeec.net or calling **386-362-4115 ext. 242** within one (1) month of receipt of additional proceeds and/or benefits. If recipient fails to report additional federal benefits or charitable donations, then the Jurisdiction may require immediate repayment in full of the entire amount of assistance provided by the Jurisdiction. Additional assistance sources may include, but are not limited to, FEMA (Federal Emergency Management Administration), CSBG (Community Services Block Grant), Red Cross, United Way, any additional Federal or State program, etc.

Duplication of Benefits

Recipient agrees that if benefits received subsequent to the receipt of CRF funds are a duplication of benefits (DOB) received from other sources such as federal benefits or charitable donations that the following shall apply:

1. If the Award has been fully expended by the City/County, any Subsequent DOB Proceeds shall be repaid by Recipient to the City/County up to the amount of the Award.
2. If no portion of the Award has been expended by the City/County, any Subsequent DOB Proceeds shall be paid by Recipient to the City/County and used to reduce the Award. If the application of the Subsequent DOB Proceeds would reduce the Award to zero, all Subsequent DOB Proceeds and any funds previously paid by the Recipient to the City/County shall be returned to the Recipient, and this Agreement shall terminate.
3. If some portion of the Award has been expended by the City/County, any Subsequent DOB Proceeds shall be used, retained and/or disbursed in the following order: (1) Subsequent DOB Proceeds shall first be paid by Recipient to the City/County to reduce the unexpended portion of the Award; (2) if the application of the Subsequent DOB Proceeds would reduce the unexpended Award to zero, any remaining Subsequent DOB Proceeds shall be applied to expended portion of the Award and retained by the City/County; (3) if the application of the Subsequent DOB Proceeds reduces both the unexpended and the expended portions of the Award to zero, any remaining Subsequent DOB Proceeds shall be returned to the Recipient, and this Agreement shall terminate.
4. If the City/County makes the determination that the Recipient does not qualify to participate in the Program or the Recipient decides not to participate in the Program, the Subsequent DOB Proceeds and any funds previously paid by the Recipient to the City/County that have not been used or obligated by the Program shall be returned to the Recipient, and this Agreement shall terminate.
5. Once the City/County has recovered an amount equal to the Award, the City/County will reassign to Recipient any rights assigned to the City/County pursuant to this Agreement.

Income Eligibility

Recipient certifies that he/she has provided complete, accurate, and current information regarding household income to demonstrate Recipient's eligibility to receive CRF funds.

Enforcement

The Recipient and the Jurisdiction acknowledge that the Jurisdiction has the right and responsibility to enforce this agreement.

Whereas, if the Recipient does not violate any of the terms listed in this agreement, then this agreement will be considered released upon the expenditure of the commitment of funds, or December 30, 2020, whichever occurs first.

IN WITNESS WHEREOF, the undersigned recipient(s) has/have affixed his/her signature(s) and seal(s) this _____ day of _____, 2020.

Signed, sealed and delivered in the presence of:

Witness to Applicant

Applicant

Witness to Co-Applicant

Co-Applicant

Witness to HH Member

Household Member age 18 or over

Witness to HH Member

Household Member age 18 or over

Witness to HH Member

Household Member age 18 or over

Witness to HH Member

Household Member age 18 or over

Witness to HH Member

Household Member age 18 or over

END of

**Duplication
Of
Benefits Form**

Landlord Certification and W-9

1. Must be completed by the Landlord.

2. **PLEASE PRINT.**

CRF (COVID-19) DISASTER PROGRAM

LANDLORD CERTIFICATION

LANDLORD INFORMATION

Landlord Name _____

Mailing Address _____

City, State, Zip _____

Phone _____

Email _____

Property Address _____

City, State, Zip _____

TENANT INFORMATION

Tenant Name _____

Mailing Address _____

City, State, Zip _____

Phone _____

Email _____

RENT INFORMATION

Amount of monthly rent payment _____

Number of months Tenant is past due _____

Amount of penalties, fees, etc. _____

Are the utilities included in the monthly rent payment, and
paid by the Landlord?

YES []

NO []

Landlord must complete the attached W-9. Landlord mailing
address must be the same on both forms.

LANDLORD CERTIFICATION

As the Landlord of the above property, I hereby certify the above information to be true, accurate, and current as of the date signed below.

LANDLORD SIGNATURE

DATE

CRF ADMINISTRATOR SIGNATURE

DATE

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. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ <input type="checkbox"/> Other (see instructions) ► _____	4. Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting: code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5. Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
	6. City, state, and ZIP code	
	7. List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

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

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

Social security number									
				-					
or									
Employer identification number									
				-					

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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.

By signing this filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are willing for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income; and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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

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

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

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

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

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

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

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

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

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

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

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

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

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

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the instructions for the Requester of Form W-9 for more information.

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

d. Other entities. Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

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

Line 3

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

IF the entity/person on line 1 is a(n) ...	THEN check the box for ...
• Corporation	Corporation
• Individual	Individual/sole proprietor or single-member LLC
• Sole proprietorship, or	
• Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	
• LLC treated as a partnership for U.S. federal tax purposes,	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• 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.	
• 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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ 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 ⁴
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

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

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

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

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

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

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

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

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/identitytheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

END of

**Landlord
Certification Form**

END of

CRF Disaster

Assistance Packet