LANDLORD/MANAGER RESPONSIBILITIES

The following is the Owner/Manager responsibilities under the Housing Choice Voucher Program as specified in Federal Regulation (24 CFR Part 982) and in the Housing Assistance Payment (HAP) Contract (Form HUD-52535).

Federal law states that an Owner/Manager may not discriminate against any person because of race, color, religion, sex, national origin, and familial status or handicapped.

It is the responsibility of the Owner/Manager to attend a Dallas County landlord briefing. To schedule a briefing, please contact Landlord Coordinator 214-819-6090.

PLEASE CHECK THE APPROPRIATE BOX

☐ I attended a Dallas County Landlord Briefing on ________________ Month ___________ Day ___________ Year

☐ I have not attended a Dallas County Landlord Briefing and will need to contact the Housing Program for the next scheduled Landlord Briefing.

☐ Please remove my name from the Dallas County Housing Agency’s available housing list.

☐ Please keep my name on your housing list because I have other available properties.

* Please note that if no contact is made within 90 days of the updated housing list, your contact information will be removed.

Ownership of Assisted Unit

I certify that I am the legal owner or the legal agent for the below referenced unit, and that the prospective tenant or current tenant has no interest in the dwelling unit whatsoever.

RE: _____________________________________________

Street Address

______________________________________________

City, State Zip Code

______________________________________________

Owner/Management Name

It is the responsibility of the Owner/Manager to screen and select prospective residents. This may include termination of tenancy due to violation of the lease agreement. The unit must pass the Dallas County Department of Health & Human Service/Housing Division Housing Quality Standard (HQS) inspection before the Housing Assistance Payment (HAP) Contract will be processed.
NOTICES

City of Dallas Ordinance 27751

Effective February 1, 2010, landlords who have rental properties in the City of Dallas are required to register their properties.

For more information regarding this ordinance, please contact the City of Dallas Code Compliance Office at 214-670-5708 or access the website at www.dallascityhall.com.

Please contact your local city code compliance office if your property is not within the City of Dallas to inquire about the city’s code requirements.

Upon submitting the Request for Tenancy Approval (RFTA), please provide proof of registration if your property has been registered.

Your signature certifies that you are aware of this ordinance.

New Texas Law Regarding Smoke Alarms

A New law was passed the last legislative session regarding the number and placement of smoke alarms in rental properties in Texas. In short the law attempted to make the requirements consistent throughout the state. It requires at least one smoke alarm to be placed in each bedroom. In addition, if multiple bedrooms are served by the same hallway, there must be a smoke alarm in the hallway in the immediate vicinity of the bedrooms; and if the unit has multiple levels, there must be a smoke alarm on each level. This law took effective September 1, 2011 for rental homes for new tenancies and all rental properties must be checked and brought up to current code by January 1, 2013.

________________ __________
Owner/Management Date
Housing Choice Voucher Program

Landlord Briefing-Supplement

DEAR LANDLORD/AGENT:

Dallas County Housing Agency's records indicate that you or your organization is providing housing for tenants being assisted through the Section 8 HCV Program. The rental subsidy for the Section 8 HCV Program client, your tenant, is being made to you pursuant to the Housing Assistance Payment Contract for the Section 8 Tenant Based Assistance Housing Choice Voucher Program. Please be advised that monthly payments are subject to change or may discontinue depending on client’s income and certain program requirements.

Shown below are some of the reasons for payments to be withheld by Dallas County. Please note that if the PHA determines that the owner is not entitled to the housing assistance payment or any part of it, the PHA, in addition to other remedies, may deduct the amount of the overpayment from any amounts due the owner (including amount due under any other Section 8 assistance contract). Please also note that you are required to return check/payment for tenants listed in the check stub that either do not reside in your property or did not reside in the property for the periods stated in the check stub.

Please acknowledge the receipt of this notice by completing the certification on back of this page by printing name, signing and dating the certification and by returning the certification in the self-addressed stamped envelope to:

Dallas County Health and Human Services
Housing Division
2377 N. Stemmons Freeway, Suite 700
Dallas, Texas 75207

Please also note that failure to return the certification will result in either delay in future payments or non-receipt of payments. You may call your tenant’s case manager with any questions regarding this matter.

Sincerely,

Thomas Lewis
Assistant Director of Housing Choice Voucher Program

REASONS FOR PAYMENT WITHHOLDING

Overpayments: If the PHA determines that the owner is not entitled to the housing assistance payment or any part of it, the PHA, in addition to other remedies, may deduct the amount of the overpayment from any amounts due the owner (including amount due under any other Section 8 assistance contract). Typically, landlords will receive an overpayment notification with specific amounts to be repaid and a reason associated for the overpayment. The program has two ways to resolve the overpaid amounts as follows:

-- for active landlords: program will adjust the amount with the next payment issued (including amounts due under any other Section 8 assistance contract);
-- for inactive landlords: program will require immediate payback of the overpaid amount and failure to do so will result in the matter being referred to the district attorney’s office for further investigation and action.

Backup Withholding: Based on Section 3406 of the Internal Revenue Code the Dallas County Auditors Office (DCAO) is required to withhold a certain percentage (currently 28%) of the payments to landlords
when landlords do not provide a correct Name/TIN combination. Once the DCAO receives the notice from the IRS, they are required to disregard any future Name/TIN combination that the landlord furnishes and will require the landlords to obtain and send a Form SSA-7028 issued by the SSA office (for sole proprietors) or Letter 147C issued by the IRS (for non-sole proprietors). The backup withholding will continue till the aforementioned documents are furnished to the DCAO.

Withholding for Tax Delinquent Landlords: Payments to landlords that are delinquent on their property taxes will have their payments withheld to satisfy the debt to the County. Payments withheld will be applied to the debt and will commence in full once the debt is satisfied.

Homestead Exemptions: Landlords claiming homestead exemptions, on rental property, and not residing in that property, will be held liable for the offence. The matter will be reported to the central appraisal district for further action and the landlord may be subject to paying back an amount retroactive to when the violation first occurred. Landlords are therefore strictly advised to adhere to the local tax laws when participating in this program.

PAYMENT CERTIFICATION

I, ____________________________ have reviewed the housing assistance payment (HAP) contract (form HUD-52641) between my agency and Dallas County Housing Agency as agreed. I have also noted and agree with the above-stated reasons for payments to be withheld. I further certify, under the penalty of perjury, that the HAP paid to me or my agency are owed to the payee named on the payment check for the purpose of housing referenced tenant/s and that the tenant/s referenced on the check stub have or will receive full benefit of the payment thereof. I agree to re-pay the whole amount or a portion of the amount, if in the future, it is determined by Dallas County Housing Agency that the payment was an overpayment per the HAP contract/s.

Signature of Landlord or Agent Date Contact Phone No.

For Dallas County Housing Agency use only:

Certification Receipt Date:

Staff Initial: ____________
Security Deposit and Tenant Rent Payments
I understand that the landlord determines the amount of security deposit. The tenant’s portion of the contract rent is determined by the Dallas County Housing Agency, and it is illegal to charge any additional amounts for rent which have not been specifically approved by the Dallas County Housing Agency.

The Landlord/Manager must execute a twelve (12) month lease whose terms shall coincide with the initial lease terms of the HAP Contract. A copy of the lease must be attached with the HAP Contract for review and final approval by Dallas County Department of Health & Human Services/Housing Division.

The Landlord/Manager will maintain ordinary and extraordinary maintenance of the unit and provision of utilities and services required under the lease. The unit should only be leased to persons/family members specified on the lease and HAP Contract.

Collect resident’s portion of rent that is under the HAP Contract.

Reporting Vacancies to the Dallas County Housing Agency
I understand in compliance with the Owner/Landlord obligations of the PROGRAM, I am obligated to report to Dallas County Housing Agency any vacancy of a unit under HAP Contract within 48 hours of knowledge of said vacancy.

The Landlord/Manager and Dallas County Department of Health & Human Services/Housing Division must sign the HAP Contract before rental assistance payment will begin.

• Warning: If the Landlord/Manager allows the resident to move in prior to the initial lease terms of the HAP Contract effective date, Dallas County Department of Health & Human Services/Housing Division is not responsible for the rent accumulated prior to the HAP Contract effective date.

I have read and acknowledge the above information and accept full responsibility of my duties as a Dallas County Department of Health & Human Services/Housing Division participating Landlord/Manager.

Owner /Management Signature ___________________________ Date ____________
Thank you for your participation in Dallas County Housing Agency’s (DCHA) Housing Choice Voucher Program. Upon completion of a passed inspection and determination of the contractual amount of rent, DCHA, will prepare the Housing Assistance Payment (HAP) contract and HUD’s lease addendum for signature. Please note, the dates of the HAP contract and the tenant’s lease must be the same.

**WARNING:**

If the Owner/Manager allows the resident to move in prior to the initial lease terms of the HAP Contract effective date, Dallas County Department of Health & Human Services/Housing Division is not responsible for the rent accumulated prior to the HAP Contract effective date. Once the tenant has been authorized to move into the unit, tenant will be issued a Move-In Authorization Form. Dallas County Housing will be responsible only for payments from the date of the Move-In Authorization Form.

Check and complete one (1) box only:

- Please contact me by phone and I, along with the tenant will come to DCHA to sign the HAP Contract and final paperwork. I will provide a copy of the executed lease at the time of signing the contract.

  Apartment Complex/Landlord: ___________________________
  Telephone Number: (_____) ___________________________
  Attention: ___________________________

- Please contact the tenant by phone, and he/she will be responsible for returning the contract along with a copy of the executed lease to DCHA.

  Apartment Complex/Landlord: ___________________________
  Telephone Number: (_____) ___________________________
  Tenant’s Telephone Number (_____) ___________________________

Print Client’s Name

______________________________
Owner/ Management Signature          Date

**FIRST HAP PAYMENT WILL BE RECEIVED WITHIN OUR EIGHT (8) TO TEN (10) WEEKS FROM RECEIPT OF CONTRACT AND LEASE, THEREAFTER, MONTHLY PAYMENTS WILL BE MAILED.**
# Statement of Taxes

<table>
<thead>
<tr>
<th>Kind of Tax or Assessment</th>
<th>For Year</th>
<th>Annual Amount</th>
<th>Date(s) Payable</th>
<th>Date Tax Paid</th>
<th>How Paid?</th>
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I do hereby certify that the information furnished herein has been obtained from reliable sources, and that it covers all taxes and assessments that are a lien upon or against described property. **WARNING:** Will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

Information concerning taxes on property can be found by the following steps:

**STEP 1:** GO TO [WWW.DALLASCAD.ORG](http://WWW.DALLASCAD.ORG)

**STEP 2:** GO TO SEARCH APPRAISAL

**STEP 3:** USE EITHER OWNER NAME OR PROPERTY ADDRESS
Form W-9
Request for Taxpayer Identification Number and Certification

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.
   - Individual/sole proprietor or single-member LLC
   - C Corporation
   - S Corporation
   - Partnership
   - Trust/estate
   - Limited liability company. Enter the tax classification (C=Corporation, S=S Corporation, P=Partnership)
   - 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)

5. Address (number, street, and apt. or suite no.). See instructions.
6. City, state, and ZIP code
7. List account number(s) here (optional)

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

Social security number

or

Employer identification number

Note: If the account is in the name of one or more entities, see the instructions for line 1. Also see What Name and Number To Give the Requester 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. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign Here
Signature of U.S. person
Date

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

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

Purpose of Form
An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:
- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.
By signing the filled-out form, you:
1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of 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, 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 your share of partnership income:
- 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 he 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 1993 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 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: TIN 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 filled 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.

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<td>or single-member LLC</td>
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<td>Single-member limited liability</td>
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<tr>
<td>company (LLC) owned by an</td>
<td></td>
</tr>
<tr>
<td>individual and disregarded for</td>
<td></td>
</tr>
<tr>
<td>U.S. federal tax purposes.</td>
<td></td>
</tr>
<tr>
<td>LLC treated as a partnership</td>
<td>Limited liability company</td>
</tr>
<tr>
<td>U.S. federal tax purposes,</td>
<td>and enter the appropriate</td>
</tr>
<tr>
<td>LLC that has filed Form 8832 or</td>
<td>tax classification.</td>
</tr>
<tr>
<td>2553 to be taxed as a corporation,</td>
<td>(P= Partnership; C= C</td>
</tr>
<tr>
<td>or</td>
<td>corporation; or S= S</td>
</tr>
<tr>
<td>LLC that is disregarded as an</td>
<td></td>
</tr>
<tr>
<td>entity separate from its owner</td>
<td></td>
</tr>
<tr>
<td>but the owner is another LLC that</td>
<td></td>
</tr>
<tr>
<td>is not disregarded for U.S.</td>
<td></td>
</tr>
<tr>
<td>federal tax purposes.</td>
<td></td>
</tr>
<tr>
<td>Partnership</td>
<td>Partnership</td>
</tr>
<tr>
<td>Trust/estate</td>
<td>Trust/estate</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>IF the payment is for . . .</th>
<th>THEN the payment is exempt for . . .</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest and dividend payments</td>
<td>All exempt payees except for 7</td>
</tr>
<tr>
<td>Broker transactions</td>
<td>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.</td>
</tr>
<tr>
<td>Barter exchange transactions and patronage dividends</td>
<td>Exempt payees 1 through 4</td>
</tr>
<tr>
<td>Payments over $600 required to be reported and direct sales over $5,0001</td>
<td>Generally, except payees 1 through 52</td>
</tr>
<tr>
<td>Payments made in settlement of payment card or third party network transactions</td>
<td>Exempt payees 1 through 4</td>
</tr>
</tbody>
</table>

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 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 payer 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 Requestor, 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

<table>
<thead>
<tr>
<th>For this type of account:</th>
<th>Give name and SSN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Individual</td>
<td>The individual</td>
</tr>
<tr>
<td>2. Two or more individuals (joint account) other than an account maintained by an FFI</td>
<td>The actual owner of the account or, if combined funds, the first individual on the account¹</td>
</tr>
<tr>
<td>3. Two or more U.S. persons (joint account maintained by an FFI)</td>
<td>Each holder of the account²</td>
</tr>
<tr>
<td>4. Custodial account of a minor (Uniform Gift to Minors Act)</td>
<td>The minor³</td>
</tr>
<tr>
<td>5. a. The usual revocable savings trust (grantor is also trustee)</td>
<td></td>
</tr>
<tr>
<td>b. So-called trust account that is not a legal or valid trust under state law</td>
<td></td>
</tr>
<tr>
<td>6. Sole proprietorship or disregarded entity owned by an individual</td>
<td>The actual owner¹</td>
</tr>
<tr>
<td>7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(ii)(A))</td>
<td>The grantor⁴</td>
</tr>
</tbody>
</table>

### 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 entity⁵ |
| 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 |

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 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.
# Contract Information Form

## OWNERS INFORMATION

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td></td>
</tr>
<tr>
<td>Street Address</td>
<td></td>
</tr>
<tr>
<td>City, State, Zip Code</td>
<td></td>
</tr>
<tr>
<td>Mailing Address</td>
<td></td>
</tr>
<tr>
<td>City, State, Zip Code</td>
<td></td>
</tr>
<tr>
<td>Bus/Home Number</td>
<td></td>
</tr>
<tr>
<td>Cell Number</td>
<td></td>
</tr>
<tr>
<td>Fax Number</td>
<td></td>
</tr>
<tr>
<td>Email Address</td>
<td></td>
</tr>
</tbody>
</table>

## MANAGEMENT COMPANY INFORMATION

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management Co. Name</td>
<td></td>
</tr>
<tr>
<td>Representative Name</td>
<td></td>
</tr>
<tr>
<td>Street Address</td>
<td></td>
</tr>
<tr>
<td>City, State, Zip Code</td>
<td></td>
</tr>
<tr>
<td>Mailing Address</td>
<td></td>
</tr>
<tr>
<td>City, State, Zip Code</td>
<td></td>
</tr>
<tr>
<td>Phone Number</td>
<td></td>
</tr>
<tr>
<td>Fax Number</td>
<td></td>
</tr>
<tr>
<td>Email Address</td>
<td></td>
</tr>
</tbody>
</table>